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UNAUDITED ACTUAL FINANCIAL REPORT:	•••
To the County Superintendent of Schools:	
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section	ODFOVED And filed by the governing board of
Signed	Date of Meeting: Sep 17, 2015
Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	· ·
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	T. This report has been verified for accuracy Education Code Section 42100.
Signed	Date:
County Superintendent/Designee (Orlginal signature required)	
For additional information on the unaudited actual rep	ports, please contact:
For County Office of Education:	For School District:
Teresa Stelzer	Dennis Snelling
Name	Name
Coordinator Business Services Title	Assistant SuptBusiness
(530) 886-5857	Title (916) 771-1600 Ext. 111
Telephone	Telephone
tstelzer@placercoe.k12.ca.us	dsnelling@rcsdk8.org
E-mail Address	E-mail Address

Roseville City Elementary Placer County

Unaudited Actuals FINANCIAL REPORTS 2014-15 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.

	Paradella.	•••
Form	Description Remark of Current Coat of Education Expended for Classes on Companyation	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	64.09%
	districts or future apportionments may be affected. (EC 41372)	
	abation of talaire appearantmental may be alleded. (EG 41512)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	90.00
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	90.00
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$51,985,141,59
	Appropriations Subject to Limit	\$51,985,141.59
i	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	401,300,141.33
	Limit pursuant to Government Code Section 7906 and EC 42132.	
	The second secon	
ICR	Preliminary Proposed Indirect Cost Rate	4.21%
	Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	7.2170
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOÉ Met
	If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	
1	MOE Deficiency Percentage - Based on Total Expenditures	
l l	MOE Deficiency Percentage - Based on Expenditures Per ADA	
	·	

			Еф	inded and Restricted anditures by Object				31 6	6910 00000 Form
			. 201	4-15 Unaudited Acts	eats		2015-16 Budgert		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund coL D + E (F)	% Diff Cotumn
A. REVENUES				***					C&F
1) LCFF Sources	84	010-8099	64,789,658.30	1,089,794.00	65,859,452,30	71 001 400 00			
2) Federal Revenue	8	100-8299	0.00	3,687,545.08	3,687,545.06	71,081,188.00	1,035,179.00	72,118,387.00	
3) Other State Revenue	65	300-8589	2,350,610,28	3,866,039.40	6216.649.68	7,346,843.00	3,401,135,00 1,518,698,00	3,523,799.00	1
4) Other Local Revenue	86	800-8799	443,276.10	5,285,785.54	5,729,081.64	358,374.00	4,788,142.00	8,685,741.00	T
5) TOTAL, REVENUES			67,583,544.68	13,909,164.00	81,492,708,68	78,909,069,00	10,723,354,00	5,126,518.00	1
L EPEKOITURES						70,000,005.00	10,723,334.00	89,632,423.00	10.0%
1) Certificated Sciences	10	000-1999	35,396,790.09	7,215,131.83	42,611,921.92	37,118,022.00	7,146,821,00	44,284,843.00	
2) Classified Salaries	20	200-2899	6,181,883.83	3,448,530,10	9,628,413.93	6,434,028.00	3,620,076.00	10,054,104,00	3.9%
3) Employee Benefits	30	3699	9,671,098.07	4,684,622.64	14,355,718.71	10,884,656,00	2,734,005.00	13,598,681.00	4.4% -5.3%
4) Books and Supplies	40	000-4999	2,855,538.44	2,828,270,14	5,683,806.58	2,822,584.00	2,767,117.00	5,589,701,00	-1.7%
5) Services and Other Operating Expenditures	50	000-5999	3,901,834.78	3,591,681.41	7,493,516.19	4,148,747.00	3,280,958.00	7,429,705.00	-0.9%
6) Capital Outlay	60	00-6999	78,365.41	168,407.27	246,772.68	329,102.00	420,181.00	749,283.00	203.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	552,217.80	1,555,136.00	2,107,353,80	789,122.00	1,489,635.00	2,278,757.00	8.1%
8) Other Outgo - Transfers of Indirect Costs	73	00-7399	(260,210.10)	64,007.39	(196,202.71)	(224,222.00)	44,222.00	(180,000,00)	-8.3%
9) TOTAL, EXPENDITURES			58,377,514.32	23,553,788.78	81,931,301.10	62,282,039.00	21,503,015.00	83,785,054,00	2.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES REFORE OTHER FINANCING SOURCES AND USES (A5 - B8)			9,208,030.38	(9,644,622.78)	(438,592.42)	18,627,030.00	(10,779,681.00)	5,847,389.00	
OTHER FINANCING SOURCES/USES		j						2,047,040,00	-1433278
1) Interfund Transfers a) Transfers in	890	00-8929	234,522.34	0,00	234,522.34	223,682.00	0.00	223.682.00	-4.6%
b) Transfers Out	760	00-7829	D.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	893	30-8979	217,111.50	0.00	217,111.50	0.00	0.00	0.00	-100.0%
b) Uses	783	30-7699	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	686	80-8999	(9,397,618.45)	9,397,618.45	0.00	(9,845,062.00)	9,845,082.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESAUSES			(8,945,684.61)	9,397,618.45	451,633.84	(9,621,380.00)	9,845,082,00	223,682,00	-50,5%

Plader County			Expo	enditures by Object					Form
			201	14-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,045.75	(247,004.33)	13,041.42	7,005,650.00	(934,599.00)	6,071,051.00	
F. FUND BALANCE, RESERVES					•			-10.11001.00	10.00
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,839,079.86	4,089,098.51	13,928,178.37	10,099,125.61	3,842,094.18	13,941,219.79	0.1%
b) Audit Adjustments		9793	0.00	0.00	13,928,178.37	10,099,125.61	3,842,094.18	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	9,839,079.88	4,089,098.51	13,928,178.37	0.00	3,842,094.18	13,941,219.79	0.1%
d) Other Restatements		8/83	9,839,079.86	4,089,098.51	13,928,178.37	10,099,125.61	3,842,094.18	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)			10,099,125.61	3,842,094.18	13,941,219.79	17,104,775.61	2,907,495.18	13,941,219.79	0.1%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	10,000.00	000	10,000.00	10,000.00	0.00	20,012,270.79	43.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	422,805.44	0.00	422,805.44	355,530.00	0.00	355,530.00	-15.9%
All Others		9719	0.00	0.00	0.00	0.00	. 0.00	0.00	0.0%
b) Restricted		9740	0.00	3,842,094.18	3,842,094.18	0.00	3,809,884.24	3,909,864.24	1.8%
c) Committed Stabilization Arrangements		9750	0.00	000	- 0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	2000	. 0.00	4,300,000.00	000	4,300,000.00	New
Maintenance	0000	9760		基本的企图		500,000.00	点形容配品的	500,000.00	南是是
Curriculum Adoption	0000	9760		1800年1800年		2,000,000.00	EPOPE STATE	2,000,000.00	40/10
Furniture Replacement	0000	9760		ESTERATION STATE		450,000.00		450,000.00	
W-70 Start-Up	0000	9760		A CONTRACTOR OF THE PARTY OF TH		400,000.00		400,000.00	
Student Information System	0000	9760				300,000.00		300,000.00	
Technology Replacement WI-FI Upgrade	0000	9760 9760	-	734-624990		400,000.00 250,000.00		400,000.00 250,000.00	
d) Assigned	0.000	100.000							1010
Other Assignments		9780	3,629,548.39	2000	3,629,546.39	979,474.00	000	979,474.00	-73.0%
Medi-Cal Administrative Activities	0000	9780	93,630.28	经运动性的	93,630.28		OF SERVICE SERVICE		100
Pupil Testing	0000	9780	34,296.86		34,296.86		引起的工程的		
Eich IB	0000	9780	996.75		996.75				
CELDT Testing	0000	9780	33,649.57		33,649.57				
Site/Department Carryover	0000	9780	586,083.53	18 18 18 18 18 18 18 18 18 18 18 18 18 1	586,083.53				
Reserve for Bus Purchase	0000	9780	308,567.37		308,567.37		CONTRACTOR OF THE PARTY OF THE		
Maintenance	0000	9780		Una Elifabeth Section	500,000.00		200 E 100 E 10		
GATE	0000	9780	12,751.14		12,751.14				
Reserve for Stores Supplies	0000	9780	23,014.77		23,014.77	ļ			200
Phone System	0000	9780	375,000.00	NEW THEFT			PARTIES AND THE PARTIES AND TH		
Furniture Replacement	0000	9780 9780	900,000.00		900,000.00				
W-FI Upgrade	0000	9780	250,000.00		250,000.00 250,000.00				
Curriculum Adoption	0000		250,000.00		261,556.12				455
LCFF Supplemental	0000	9780	261,556.12		201,000.12	33,789.00		22 700 00	
CELDT Testing Site/Department Carryover	0000	9780 9780				570,000.00		33,789.00	
Medi-Cal Administrative Activities	0000	9780				93,630.00		570,000.00 93,630.00	
LCFF Supplemental	0000	9780				226,055.00		226,055.00	
Pupil Testing	0000	9780		ENSTAL AND		56,000.00			
e) Unassigned/unappropriated	•	3700				50,000.00		56,000.00	NET CHINA
Reserve for Economic Uncertainties		9789	2,457,940.00	.000	2,457,940.00	2,513,552.00		2,513,552.00	2.3%
Unassigned/Unappropriated Amount		9790	3,578,833.78	0.00	3,578,833.78	8,948,219.61	(1,002,389,08)	7,943,850.55	122.0%

		E#	enditures by Object					Form 0
			14-15 Unaudited Actu	als		2015-16 Budget		
Description Resource C	Object odes Codes	Unrestricted (A)	Rostricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund	% Diff Column
G. ASSETS						161	(F)	CBF
1) Cash		l						
a) in County Treasury	9110	11,371,690.91	3,856,886.58	15,228,577.48				
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	200.00	0.00	200.00				
c) in Revolving Fund	9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent	9135	0.00	0.00	0.00				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) trivestments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	722,221.91	2,687,790.50	3,390,012.41				
4) Due from Granter Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	197,600.67	0.00	197,600,87				
6) Stores	9320	0,00	0.00	0.00				
7) Prepaid Expanditures	9330	422,605.44	0.00	422,805.44				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		12,724,518.93	8,524,677.08	19,249,196,01				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
LIABILITIES								
1) Accounts Payable	9500	2,624,904.82	2,454,978.81	5,079,881.43				
2) Due to Granter Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	488.50	0,00	488.50				
4) Current Loans	9640	0.00	0.00	0.00	•			
5) Uncarned Revenue	9650	0.00	227,606.29	227,608,29				
6) TOTAL, LIABILITIES		2,625,393,32	2,682,582,90	5,307,978.22				
1 DEFERRED INFLOWS OF RESOURCES				-				
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00		•		
2) TOTAL, DEFERRED INFLOWS	1	0.00	0.00	0.00				
K. FLIND EQUITY		3.00	3.45					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		10,099,125.81	3,842,094.18	13,941,219.79				

		2014	1-15 Unaudited Actua	ls		2015-16 Budget		
escription Resour	Object rce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Di
CFF SOURCES			最低的基础		3	Control of the Control	(F)	C &
Principal Apportionment								
State Aid - Current Year	8011	22,305,257.40	0.00	22,305,257.40	31,397,988.00	0.00	31,397,988.00	40
Education Protection Account State Aid - Current Year	8012	13,168,706.00	0.00	13,168,706.00	11,122,411.00	0.00	11,122,411.00	-1
State Aid - Prior Years	8019	151.30	0.00	151.30	0.00	0.00	0.00	-10
ax Relief Subventions Homeowners' Exemptions	8021	250 542 05		252 542 25				
Timber Yield Tax	8022	250,512.06	0.00	250,512.06 0.00	244,690.00	0.00	244,690.00	-
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.00	
ounty & District Taxes	0025	0.00	0.00	0.00	0.00	0.00	0.00	-
Secured Roll Taxes	8041	26,046,317.67	0.00	26,046,317.67	25,891,954.00	0.00	25,891,954,00	
Unsecured Roll Taxes	8042	644,260.36	0.00	644,260.36	645,245.00	0.00	645,245,00	
Prior Years' Taxes	8043	8,572.15	0.00	8,672.15	5,907.00	0.00	5,907.00	-:
Supplemental Taxes	8044	813,371.38	0.00	813,371.38	587,075.00	0.00	587,075.00	-:
Education Revenue Augmentation Fund (ERAF)	8045	1,019,248.09	0.00	1,019,248.09	782,348.00	0.00	782,348.00	Ι.
Community Redevelopment Funds							782,348,00	-2
(SB 617/699/1992) Penalties and Interest from	8047	571,238.32	0.00	571,238.32	434,350.00	0.00	434,350.00	-2
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	
iscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0,00	0.00	0.00	0.00	
Other In-Lieu Taxes	8082	0.00	0.00	0,00	0.00	0.00	0.00	
ess: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	y = 1 = 0.00	
had 1055 c		1/4					0.00	-
ibtotal, LCFF Sources		64,827,734.73	0.00	64,827,734.73	71,111,968.00	0.00	71,111,968.00	
CFF Transfers			Emante.		100		-	
Inrestricted LCFF Transfers - Current Year Di	000 8091	0.00		0.00	0.00		0.00	
Il Other LCFF Transfers - Current Year All	Other 8091	0.00	0.00	0,00	0.00	000		
ransfers to Charter Schools in Lieu of Property Taxes	8096	(38,076.43)	0.00	(38,076.43)	15	0.00	D.00	
roperty Taxes Transfers	8097	0.00				7,705	(30,780.00)	
CFF/Revenue Limit Transfers - Prior Years	8099	0.00	1,069,794.00	1,069,794.00	0.00	1,035,179.00	1,035,179.00	
OTAL, LCFF SOURCES	0000	64,789,658.30	1,069,794.00	65,859,452.30	71,081,188.00	1,035,179.00	0.00	
DERAL REVENUE		54,755,555.50	1,003,794,00	65,639,432.30	71,001,100.00	1,035,179.00	72,116,367.00	
aintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00		
ecial Education Entitlement	8161	0.00	1,558,739.00	1,558,739,00	0.00	1,558,739.00	1,558,739.00	
ecial Education Discretionary Grants	8182	0.00	441.467.87	441.467.87	0.00	482,549.00		
ild Nutrition Programs	8220	0.00	0.00	0.00	(10年10月至40日中央公司中央的10日日	0.00	482,549.00	
rest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.00	
ood Control Funds	B270	0.00	0.00	0.00	0.00	0.00	0.00	
dife Reserve Funds	8250	0.00	0.00	0.00	0.00	000	0.00	
MA	8281	0.00	0.00	0,00	0.00	0.00	0.00	
eragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	
ss-Through Revenues from							0.00	
cteral Sources CLB: Title I, Part A, Basic Grants Low-	8287	0.00	0.00	0.00	0.00	0.00	0,00	
	010 8290		1,006,528.15	1,006,528.15		833,860.00	833,860.00	-1
				0.00				
CLB: Title I, Part D, Local Delinquent rograms 30	025 8290	第62章 B 12500 100 15500 1500 1500 1500 1500 150	n.nn i					
rograms 30	025 8290 035 8290		248,908.21	248,908.21		199,624.00	199,624.00	-19

			Expe	inditures by Object					Form
			201	4-15 Unaudited Actua	als		2015-16 Budget		T
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 Column
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		124,177.50	124,177.50	(6)	109,137.00	(F)	C&F
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	Λ.			109,137.00	-12,19
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00	Section 1	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	280,511.71	280,511,71	122,664.00	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	6,003-00000000		0.00	3,687,545.06	3,687,545,06	122,564.00	3,401,135.00	322,664.00	15.0%
OTHER STATE REVENUE				0,007.070.00	3,007,003.00	122,004.00	3,401,135.00	3,523,799.00	4.4%
Other State Apportionments ROC/P Entitlement									
Prior Years	6360	8319		0.00	0,00	MARKET SECRETOR	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,750.34	9,750.34		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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		B520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	928,288.00	0.00	928,288.00	6,047,272.00	0.00	6,047,272.00	551.4%
Lottery - Unrestricted and Instructional Materials		8560	1,347,936.90	387,313.06	1,735,249,96	1,279,542.00	339,878.00	1,619,420.00	-6.7%
Tax Relief Subventions Restricted Levies - Other								1,515,125.55	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
School Based Coordination Program	7250	8590	12.40 Miles	0.00	0.00	医眼性影响	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		225,000.00	225,000.00		225,000.00	225,000.00	0.0%
Charter School Facility Grant	6030	8590	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	5.5	0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	The same of the sa	617,042.00	617,042.00	《	371,828.00	371,828.00	-39.7%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0,00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		- 0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,385.38	2,626,934.00	2,701,319.38	20,029.00	582,192.00	602,221,00	-77.7%
TOTAL OTHER STATE REVENUE			2,350,610.28	3,866,039.40	6,216,649.68	7,346,843.00	1,518,898.00	8,865,741.00	42.6%

			.2014	-15 Unaudited Actua	5		2015-16 Budget		
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dil Colum C & F
THER LOCAL REVENUE		***************************************	125 2012	T					La
				-		24241042	1		
Other Local Revenue County and District Taxes					_				
Other Restricted Levies									
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.00	-
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	TODA SECTION DESCRIPTION OF THE PARTY OF THE	0.00	0.00	_
Supplemental Taxes Non-Ad Valorem Taxes		8518	0.00	0.00	0.00	0.00	0.00	0.00	-
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	0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	495 220 46	495 220 45		202 000 00		
Penalties and Interest from		0023	5.5 (古代·古代·古代·马	485,339.46	485,339.46	0.00	300,000.00	300,000.00	-38
Delinquent Non-LCFF Taxes		8629							
Sales		0029	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0.00	0.00	
Sale of Publications		8632	0,00	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	C
eases and Rentals		8650	102,760.60	0.00	102,760,60	95,000.00	0,00	95,000.00	
nterest		8660	151,957.37	0.00	151,957.37	125,000.00	0.00	125,000.00	1
et Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	2.00	
ees and Contracts		7	18		0.00	0.00		0.00	
Adult Education Fees		8671	0.00	0.00	0.00	0,00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	85,089.60	0.00	85,089.60	85,000.00	0.00	85,000.00	<
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	-0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	
hther Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8591	0.00	0.00	0.00	0.00	0.00	0.00	c
Pass-Through Revenues From Local Sources				# 1.4P					
All Other Local Revenue		8697 8699	0.00	0.00	0.00	0.00	0.00	0.00	
tion		8710	103,468.53	951,833.08	1,055,301,61	53,374.00	665,970.00	719,344.00	-31
Other Transfers In		6781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0
ansfers of Apportionments		0/01-0/03		4,00	0.00	0.00	0.00	0.00	;0
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791							
From County Offices	6500	8792		0.00	3,848,613.00		0.00	0.00	0
From JPAs	6500	8793		3,848,613.00	3,846,613.00		3,802,172.00	3,802,172.00	1
ROC/P Transfers		0/55	5.04	0.00	0.00		0.00	0.00	0.
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	200	5.00	2.00			1
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In from All Others	Ai Ouldi	8799	0,00	0.00	0,00	0.00	0.00	0.00	0.
OTAL, OTHER LOCAL REVENUE			443,276.10	5,285,785.54	5,729,061.64	358,374.00	4,768,142.00	5,126,516.00	10.0
					-1.20,001.04	550,014,00	7,100,172.00	3,120,516.00	-10.

			restricted and Restricted Openditures by Object	1			31.	Form 0
1			2014-15 Unsudited Ac	tuats		2015-16 Budget		
Description	Obj Resource Codes Cor		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund	% Diff Column
CERTIFICATED SALARIES				1	1	(E)	T (F)	CAF
Certificated Teachers' Salaries						Ì	1	
Certificated Pupil Support Salaries	116			1		4,353,978.CC	36,357,407.00	0 1.5%
Certificated Supervisors' and Ariministrators' Salario				1		2,111,788.00		0 19.9%
Other Certificated Salaries	190					681,057.00	15.5,15.0	13.9%
TOTAL, CERTIFICATED SALARIES		35,396,790.0		T		0,00		-100.0%
CLASSIFIED SALARIES		35,330,730.0	7,215,131.60	42,811,921,92	37,118,022.00	7,146,821.00	44,284,843.00	3.9%
							1	
Classified Instructional Salaries	210	0 302,525.5	3 2,151,469.44	2,453,994.97	512,835.00	2,309,797.00	2,822,632.00	15.0%
Classified Support Salaries	220		720,678.51	3,236,913.29	2,493,451.00	803,745.00	3,297,196.00	
Classified Supervisors' and Administrators' Salaries	230		1 116,252,27	594,901.68	495,810.00	125,858.00	621,668.00	4.5%
Clerical, Technical and Office Salaries	240			2,302,032.55	2,223,607.00	101,429.00	2,325,036.00	1.0%
Other Classified Salaries	290			1,040,571.44	708,325,00	279,247.00	987,572.00	-5.1%
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS		6,181,683.8	3,446,530.10	9,628,413.93	6,434,028.00	3,620,076.00	10,054,104.00	4.4%
				•				1 1
STRS	3101-3	102 3,119,233.0	2,668,692.83	5,787,925.92	3,922,540.00	750,995.00	4,673,535.00	
PERS	3201-3	202 1,005,888.4		1,551,406.10	672,660.00	412,811.00	1,085,471.00	-19.3%
QASDI/Medicare/Alternative	3301-3	302 923,197.3	358,744.44	1,281,841.75	915,785.00	353,905.00	1,269,690.00	-30.0% -1.0%
Health and Welfare Benefits	3401-3	402 3,608,539.41	923,712.72	4,532,252.21	4,004,590.00	972,942.00	4,977,532.00	9.8%
Unemployment insurance	3501-3	502 19,550.79	5,072.89	24,623.68	20,204.00	5,088.00	25,292.00	2.7%
Workers' Compensation	3601-3	539,148.70	139,501,68	678,650.64	697,768.00	175,437.00	873,205.00	28.7%
OPEB, Allocated	3701-3	702 278,824.95	1,012.44	279,837.39	308,722.00	0.00	308,722.00	10.3%
OPEB, Active Employees	3751-3	752 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3	178,733.21	42,347.81	219,081.02	322,387.00	62,627.00	385,214.00	75.8%
TOTAL, EMPLOYEE BENEFITS		9,671,098.07	4,684,672,64	14,355,718.71	10,884,658.00	2,734,005.00	13,593,681.00	-5.3%
OOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	13,624.99						
Books and Other Reference Materials	4200			1,410,155.79	589,185.00	1,210,815.00	1,800,000.00	27.6%
Materials and Supplies	4300			20,379.45	720.00	0.00	720.00	-98.5%
Noncapitalized Equipment	4400			3,368,303.70 686,967.64	1,617,979.00	1,536,723.00	3,154,702.00	-6.3%
Food	4700		1	0.00	614,700.00	19,579.00	634,279.00	-28.5%
TOTAL, BOOKS AND SUPPLIES	4700	2,855,538.44		5,683,808.58	2,822,584.00	2,787,117.00	0.00	0.0%
ERVICES AND OTHER OPERATING EXPENDITUR	£8	7,000,000	2,020,275.14	3,003,000.30	2,022,384.00	2,167,117.00	5,589,701,00	-1.7%
Subagreements for Services	5100	1,147,107,00	275,300.00					
Travel and Conferences	5200		*********	1,422,407.00	1,225,294.00 34,775.00	275,527.00	1,500,821.00	5.5%
Dues and Memberships	5300		84,033.20 308.68	241,268.27 25,114.60		32,000.00	68,775,00	-72.3%
Insurance	5400 - 5			433,689.75	18,800.00 451,816,00	60.00 25.000.00	18,960,00	-32.5%
Operations and Housekeeping	0-110-0	435,000.73	0.00	433,609.75	451,816.00	25,000.00	476,618.00	9.9%
Services	5500	1,524,513.25	2,005.52	1,526,518.77	1,553,564.00	2,600,00	1,558,164.00	1.9%
Rentzia, Loases, Repairs, and Noncapitalizad Improvements	5600	655,223.00	845,001,44	1,300,224,44	545 447 50	540.005.00		
Transfers of Direct Costs	5710		T	0.00	645,417.00 (821,742.00)	510,295.00 821,742.00	1,155,712.00	-11.1%
Transfers of Direct Costs - Interfund	5750		351.00	920.25	(85,000.00)	0.00	(85,000.00)	0.0% -9336.6%
Professional/Consulting Services and	5.65		1 20	Can, and	100,000.00)	W.M.	(65,000.00)	-BLEECE N
Operating Expenditures	5800	692,085.70	1,689,847.95	2,381,933.65	934,573.00	1,613,734.00	2,548,307.00	7.0%
Communications	5900	161,439.46	0.00	161,439.46	193,350.00	0.00	193,350.00	19.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2004 024 30	3 504 504 44	7 400 540 40	4 4 4 5 7 4 7 4 7	2 200 020 0		
A CANAD EN ENDITORES		3,901,834.78	3,591,681.41	7,493,516.19	4,148,747,00	3,280,958,00	7,429,705.00	-0.9%

Place: County			Ехре	enditures by Object					Form 0
			201	4-15 Unaudited Actu	ats		2015-16 Budget		T
Description	Resource Codes	Object Codes	Unrestricted (A)	Rastricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY						1-1			Car
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	123,783.78	123,783.78	0.00	349,819.00	349,819.00	182,6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	78,385.41	44,623.49	122,988.90	329,102.00	70,362.00	399,484.00	224.8%
Equipment Replacement		6500	0.00	0.00	70.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			78,365.41	168,407.27	248,772.68	329,102.00	420,181.00	749,283.00	203.6%
OTHER OUTGO (excluding Transfers of Ind	tract Costs)								
Tutton							•		1
Tultion for Instruction Under Interdistrict		. 7440							ļ I
Attendance Agreements State Special Schools	•	7110 7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuttion, Excess Costs, and/or Deficit Paymer	rta.	7130	0.00	0.00	9.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,555,138.00	1,555,136.00	0.00	1,489,635.00	1,489,835,00	4.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pasa-Through Rovenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appo To Districts or Charter Schools	rtiorements 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6380	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	. 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		72 99	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	106,423.48	0.00	108,423.48	169,521.00	0.00	169,521.00	59.3%
Other Debt Service - Principal		7439	445,794.34	0.00	445,794.34	819,601.00	0.00	619,601.00	39.0%
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		552,217.60	1,555,138.00	2,107,353.60	789,122.00	1,489,835.00	2,278,757.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS								
Transfers of Indirect Costs		7310	(84,007.39)	64,007.39	0.00	(44,222.00)	44,222.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(196,202.71)	0.00	(196,202,71)	(180,000.00)	0.00	(180,000.00)	-8,3%
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(260,210.10)	64,007.39	(198,202,71)	(224,222.00)	44,222.00	(180,000.00)	-8.3%
TOTAL, EXPENDITURES			58,377,514.32	23,553,788.78	81,931,301.10	62,282,038.00	21,503,015,00	83,785,054.00	2.3%

			Eq	penditures by Object					Form
			21	714-15 Unaudited Act	rais		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund	Unrestricted	Restricted	Total Fund col. D + E	% Diff Colum
INTERFUND TRANSFERS			(4)	(B)	(C)	(0)	(E)	F	CSF
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00		
From: Bond Interest and Redemption Fund		8914	0.00	000	0.00		2000	0.00	0.0
Other Authorized Interfund Transfers In		8919	234,522.34	0.00	234,522.34	0.00 223,682.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			234,522.34	0.00	234,522.34	223,682,00	0.00	223,682.00 223,682.00	4.6
INTERFUND TRANSFERS OUT								223,882.00	4.6
To: Child Dovelopment Fund		7811	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0,00		
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES	•							0.00	
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	14100	0.00	0.00		0.00	0.09
Proceeds									0.07
Proceeds from Salo/Leaso- Purchase of Land/Buildings		8953	0.00	0,00	0.00	0.00	0.00	0.00	
Other Sources						3.00	5.55	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00		
Long-Term Debt Proceeds Proceeds from Certificates				0.55	0.00	0.00	0.00	0.00	0.0%
of Participation		6971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Procoeds from Capital Leases		8972	217,111.50	0.00	217,111.50	0.00	0.00	0.00	-100.0%
Proceeds from Leaso Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			217,111.50	0.00	217,111.50	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		6580	(9,397,818.45)	9,397,618.45	0,00	(9,845,082.00)	9,845,082.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,397,618.45)	9,397,618.45	0.00	(9,845,082.00)	9,845,062.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			(8,945,984.61)	9,397,618.45	451,633,84	(9,621,380,00)	9,845,082.00	223,682,00	-\$0.5%

Roseville City Elementary Placer County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	242,917.94	0.00
6230	California Clean Energy Jobs Act	484,218.69	551,455.69
6300	Lottery: Instructional Materials	215,667.41	39,852.41
6512	Special Ed: Mental Health Services	2,079,837.04	2,662,029.04
9010	Other Restricted Local	819,453.10	656,527.10
Total, Restric	cted Balance	3,842,094.18	3,909,864.24

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			w +···		
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	100	Con
2) Federal Revenue		8100-8299	2,932,877.95	3,055,781.00	4.29
3) Other State Revenue		8300-8599	236,409.52	229,756.00	-2.89
4) Other Local Revenue		8600-8799	1,932,749.97	1,981,154.00	2.59
5) TOTAL, REVENUES			5,102,037.44	5,266,691.00	3.29
B. EXPENDITURES					
1) Certificated Salaries	•	1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	1,660,362.89	1,785,875.00	7.69
3) Employee Benefits	*	3000-3999	552,554.25	506,056.00	-8.49
4) Books and Supplies		4000-4999	2,322,537.83	2,455,000.00	5.79
5) Services and Other Operating Expenditures		5000-5999	146,266.92	274,000.00	87.39
6) Capital Outlay		6000-6999	0.00	90,000.00	Nev
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	196,202.71	180,000.00	-8.39
9) TOTAL, EXPENDITURES			4,877,924.60	5,290,931.00	8.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)		·	224,112.84	(24,240.00)	-110.89
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	3000		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Page 1

	· · · · · · · · · · · · · · · · · · ·				
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	resource cours	Object Codes	Unaddited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			224,112.84	(24,240.00)	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,013,802.53	1,237,915.37	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,013,802.53	1,237,915.37	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,013,802.53	1,237,915.37	22.1%
2) Ending Balance, June 30 (E + F1e)			1,237,915.37	1,213,675.37	-2.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,866.47	56,641.00	42.1%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	000	00%
b) Restricted		9740	1,198,048.90	1,157,034.37	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	\$ 100 E \$ 100	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated	•				
Reserve for Economic Uncertainties		9789	0.00		00%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	1,103,027.56		
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	470,284.40		
4) Due from Grantor Government		9290	0.00	•	
5) Due from Other Funds		9310	488.50		
6) Stores		9320	39,866.47		
7) Prepaid Expenditures	٠	9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,613,666.93		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	179,548.85		
2) Due to Grentor Governments		9590	0.00		
3) Due to Other Funds		9610	196,202.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			375,751.56		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Cades	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,932,877.95	3,055,781.00	4.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,932,877.95	3,055,781.00	4.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	236,409.52	229,756.00	-2.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			236,409.52	229,756.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue		·			
Sales					
Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Food Service Sales		8634	1,926,838.76	1,958,654.00	1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,407.21	7,500.00	38.7%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts					
Interegency Services	•	8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	504.00	15,000.00	2876.2%
TOTAL, OTHER LOCAL REVENUE			1,932,749.97	1,981,154.00	2.5%
TOTAL, REVENUES			5,102,037.44	5,266,691.00	3.2%

					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				·	- merunee
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,333,005.84	1,436,869.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	239,922.18	278,282.00	16.0%
Clerical, Technical and Office Salaries		2400	87,434.87	70,724.00	-19.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		_	1,660,362.89	1,785,875.00	7.6%
EMPLOYEE BENEFITS					1.0%
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	232,472.54	155,835.00	-33.0%
OASDI/Medicare/Alternative		3301-3302	118,108.92	98,654.00	-16.5%
Health and Welfare Benefits		3401-3402	174,701.09	197,823.00	13.2%
Unemployment insurance		3501-3502	747.53	753.00	0.7%
Workers' Compensation		3601-3602	20,690.34	25,529.00	23.4%
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	5,833.83	27,462.00	370.7%
TOTAL, EMPLOYEE BENEFITS			552,554.25	508,056.00	-8.4%
OOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	211,085.16	250,000.00	18.4%
Noncapitalized Equipment		4400	64,282.13	60,000.00	-8.7%
Food		4700	2,047,190.54	2,145,000.00	4,8%
TOTAL, BOOKS AND SUPPLIES			2,322,537.83	2,455,000.00	5.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	3	:			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,250.67	15,000.00	46.3%
Dues and Memberships		5300	530.00	500.00	-5.7%
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 Improven	nents	5600	26,768.72	31,000.00	15.8%
Transfers of Direct Costs		5710	-0.00	0.00	20.06
Transfers of Direct Costs - Interfund		5750	(920.25)	85,000.00	-9338.6%
Professional/Consulting Services and Operating Expenditures		5800	107,257.28	140,000.00	30.5%
Communications		5900	2,380.50	2,500.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPE	IDITURES		146,266.92	274,000.00	87.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	. 0.00	90,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	90,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Cost	13)				
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ct Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund .		7350	196,202.71	180,000.00	-8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	COSTS	•	196,202.71	180,000.00	-8.3%
TOTAL, EXPENDITURES			4,877,924,60	5,290,931.00	8.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					0.0
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		2055			
Long-Term Debt Proceeds		8965	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES	Access of the second se		0.00	0.00	0.09
USES		v.			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
ONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS	FR		0.00	0.00	0.09
			2 1 1 1		
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10.00	000	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	-0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,959,226.06	7,566,052.00	-4.9%
5) TOTAL, REVENUES			7,959,226.06	7,566,052.00	-4.9%
B. EXPENDITURES		3-100-0-100 (1-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0			
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	10,411.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	103,768.53	23,000.00	-77.8%
6) Capital Outlay		6000-6999	224,540.03	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,244,950.00	1,244,425.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	-000	0.00	0.0%
9) TOTAL, EXPENDITURES			1,583,670.28	1,267,425.00	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			6,375,555.78	6,298,627.00	-1.2%
D. OTHER FINANCING SOURCES/USES	*				
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,694,242.19	4,860,912.00	3.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	7 7000	WO DE
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,694,242.19)	(4,860,912.00)	3.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,681,313.59	1,437,715.60	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,090,169.06	14,771,482.65	12.89
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			13,090,169.06	14,771,482.65	12.89
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			13,090,169.06	14,771,482.65	12.89
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			14,771,482.65	16,209,197.65	9.79
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,771,482.65	16,209,197.65	9.7%
c) Committed Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		000	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	14,765,785.12		
Fair Value Adjustment to Cash in County Treasu	ſY	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	11,216.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	000		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS		3040			
H. DEFERRED OUTFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·		14,777,001.65		
Deferred Outflows of Resources	,	9490	1,637,277.87		
2) TOTAL DEFERRED OUTFLOWS		5-155	1,637,277.87		
1. LIABILITIES			1,001,217.01		
1) Accounts Payable	·	9500	5,519.00		
2) Due to Grantor Governments		9590			
3) Due to Other Funds			2.00		
4) Current Leans		9610 9640	0.00		
5) Unearned Revenue			0.00		
6) TOTAL LIABILITIES		9650	0.00		
J. DEFERRED INFLOWS OF RESOURCES			5,519.00		
·			•		
Deferred Inflows of Resources TOTAL DESERBED INEL OWAS		9690	1,637,277.87		
2) TOTAL DEFERRED INFLOWS			1,637,277.87		
K. FUND EQUITY			1		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (15 + J2)			14,771,482.65		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					Difference
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	·0.
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.
Unsecured Roil		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	
Other .		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		. 8625	0.00	0,00	0.0
Penalties and Interest from Delinquent Non-LCFF					0.1
Taxes		8629	0.00	0.00	0.
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	141,814.82	110,000.00	-22.4
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8881	7,817,411.24	7,456,052.00	4.6
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
OTAL, OTHER LOCAL REVENUE			7,959,226.06	7,566,052.00	-4.8
OTAL, REVENUES			7,959,226.06	7,566,052.00	-4.6

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent
	resource codes	Object Codes	Chaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS	+1				
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	,	4100	0.002	000	0.00
Books and Other Reference Materials		4200	0.00	0.00	00%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,411.72	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,411.72	0.00	-100.0%

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes O	bject Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					Dinerence
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	42,732.95	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	00
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	61,035.58	23,000.00	-62.3
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDE	MURES		103,768.53	23,000.00	77.8
APITAL OUTLAY					
and		6100	0.00	0.00	0.0
and Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	224,540.03	0.00	-100.0
quipment Replacement		6500	0.00	0.00	0.0
OTAL, CAPITAL OUTLAY			224,540.03	0.00	-100.0
THER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out				1	
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	334,950.00	304,425.00	-9.19
Other Debt Service - Principal		7439	910,000.00	940,000.00	3.39
OTAL, OTHER CUTGO (excluding Transfers of Indirect C	Costs)		1,244,950.00	1,244,425.00	0.09
		1		i	

•					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS			·	a	
INTERFUND TRANSFERS IN		a			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	4,459,719.85	4,637,230.00	4.00
Other Authorized Interfund Transfers Out		7619	234,522.34		4.0%
		7019		223,682.00	-4.69
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		-	4,694,242.19	4,860,912.00	3.69
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			=		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0000	2 2 000	
Contributions from Restricted Revenues	·	8990	2000	000	abx
(e) TOTAL, CONTRIBUTIONS			000	0.00	00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,694,242.19)	(4,860,912.00)	3.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent
A REVENUES		22/00/ 00/08	Citation Actuals	Budget	Difference
CHEVEROLO					
1) LCFF Sources		8010-8099	0.00	0.00	. 01
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	2,804.39	0.00	-100.0
5) TOTAL, REVENUES		•	2,804.39	0.00	-100.0
S. EXPENDITURES					
			A 37		
1) Certificated Salaries		1000-1999	0.00	0.000	.00
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3899	0.00	0.00	0.0
4) Books and Supplies		4000-4899	48,107.63	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	4,577,646.85	4,637,230.00	1.3
6) Capital Outlay		6000-6999	0.00	0.00	0.0
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
·		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	COL.	2200
9) TOTAL, EXPENDITURES			4,625,754.48	4,637,230.00	0.29
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(4,622,950.09)	(4,637,230.00)	0.3
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	4,459,719.85	4,837,230.00	4.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions			0.00		
o) Continuation		8980-8999		4,637,230.00	

a a					200
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			460 000 041		
BALANCE (C+D4)			(163,230.24)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance		*			
a) As of July 1 - Unaudited		9791	207,519.98	44,289.74	-78.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,519.98	44,289.74	-78.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,519.98	44,289.74	-78.7%
2) Ending Balance, June 30 (E + F1e)			44,289.74	44,289.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00		
Revolving Cash		9/11	0.00	0.00	0.0%
Stores		9712	0.001	0.00	16.4
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,289.74	44,289.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			39		
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.096
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					Dillerence
Cash in County Treasury		0440			
Fair Value Adjustment to Cash in County Treasury		9110	2,240,347.57		
•		9111	0.00		
b) in Benks		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	40.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	000		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,240,388.46		
I. DEFERRED OUTFLOWS OF RESOURCES			2,2,0,000.40		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED CUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	2,196,098.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650			
		3030	0.00		
6) TOTAL LIABILITIES			2,196,098.72		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with tine F2) (G9 + H2) - (I6 + J2)			44,289.74		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sate of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8860	2,804.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,804.39	0.00	-100.0%
TOTAL, REVENUES			2,804.39	0.00	-100,0%

					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					- Indicates
Classified Support Salaries		2200	0.00	(5)	
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			0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.0%
			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	48,107.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			48,107.63	0.00	-100.0%

					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		·			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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 Improvemen	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.60	0.00	7 - 000
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,577,646.85	4,637,230.00	1.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		4,577,646.85	4,637,230.00	1.3%
CAPITAL OUTLAY	_				
Land		6100	0.00	0.00	0.0%
Land Improvements	•	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries		***			
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					:
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0.00	0.0%
TOTAL, OTHER CUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES	·		4,625,754.48	4,637,230.00	0.2%

			T		
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	4,459,719.85	4,637,230.00	4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,459,719.85	4,637,230.00	4.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	. 0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES				-	
SOURCES					
Proceeds				9	
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					a a
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			- 0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		*	4,459,719.85	4,637,230.00	4.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	060	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	57,195.04	0.00	-100.0
4) Other Local Revenue		8600-8799	6,734,078.47	0.00	-100.0
5) TOTAL, REVENUES			6,791,273.51	0.00	-100.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2 200	0.08 (
2) Classified Salaries		2000-2999		7 7 2 0 00	, 200
3) Employee Benefits		3000-3999	2000		
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	22000	.000	
6) Capital Outlay		6000-6999	2 20.00	000	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,072,726.42	0.00	-100.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	V #0.00	2000	0.0
9) TOTAL, EXPENDITURES			6,072,726.42	0.00	100.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		718,547.09	0.00	-100.0
interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		8020 0070	0.00	0.00	
a) Sources		8930-8979	0.00		0.0
b) Uses		7630-7699	. 0.00	0.00	0.0
3) Contributions		8980-8999	20,000	30.00	

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			718,547.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,840,667.23	7,559,214.32	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,840,667.23	7,559,214.32	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,840,687.23	7,559,214.32	10.5%
2) Ending Balance, June 30 (E + F1e)			7,559,214.32	7,559,214.32	0.0%
Components of Ending Fund Balance a) Nonspendable			· 基础		
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0000	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	>= 0.00	0.00	0.096
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		0700	7.550.044.00	7.550.044.00	
A Limitar An application of the state of the	2000	9780	7,559,214.32	7,559,214.32	0.0%
Debt Repayment	0000	COMMENSOR	7,559,214.32		
Debt Repayment	0000	9780	## ## \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	7,559,214.32	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	000	0.00	0.0%
Unassigned/Unappropriated Amount		9790	. 0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					<u>Junerence</u>
Cash a) in County Treasury		9110	7,554,132.46		
1) Fair Value Adjustment to Cash in County Treasury	,	9111			
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	5,081.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,559,214.32		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Granter Governments		9590	3 600		
3) Due to Other Funds		9810	0.00		
4) Current Loans		9640	000		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)	· · · · · · · · · · · · · · · · · · ·		7,559,214.32		

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					,
Homeowners' Exemptions	•	8571	57,195.04	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,195.04	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,263,087.44	0.00	-100.0%
Unsecured Roll		8612	264,642,65	0.00	-100.0%
Prior Years' Taxes		8613	4,838.01	0.00	-100.0%
Supplemental Taxes		8614	159,655.09	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	41,855.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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			6,734,078.47	0.00	-100.0%
TOTAL, REVENUES			6,791,273.51	0.00	-100,0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Cades	2014-15 Unaudited Actuals	2015-16 Budget	Percent
OTHER OUTGO (excluding Transfers of Indirect Cor	sts)			Dauget	Difference
Debt Service					
Bond Redemptions		7433	2,218,410.95	0.00	100.09
Bond Interest and Other Service		Ī			-100.07
Charges		7434	3,854,315.47	0.00	-100.09
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ect Costs)		6,072,726.42	0.00	-100.0%
TOTAL, EXPENDITURES			6,072,726.42	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	The second secon				Sincience
INTERFUND TRANSFERS IN			#.		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					0.0
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				4.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.05
(e) TOTAL, CONTRIBUTIONS			0.00	.0.00	0:09
TOTAL, OTHER FINANCING SOURCES/USES			, 1800 L		
(a - b + c - d + e)			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A REVENUES					
1) LCFF Sources		8010-8099	-0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	-2 0.00	60
3) Other State Revenue		8300-8599	_ 0.00	0.00	0.0
4) Other Local Revenue		8600-8799	286.14	200,00	-30.1
5) TOTAL, REVENUES			286.14	200,00	-30.19
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.09
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.09
. 6) Depreciation		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	v	7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	1	009
9) TOTAL, EXPENSES			5,100.00	5,100.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					tr
FINANCING SOURCES AND USES (A5 - B9)			(4,813.86)	(4,900.00)	1.89
O. OTHER FINANCING SOURCES/USES				*	
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00
2) Other Sources/Uses				100	
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			(4,813.86)	(4,900.00)	1.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	80,862.45	76,048.59	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,862.45	76,048.59	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			80,862.45	76,048.59	-6.0%
2) Ending Net Position, June 30 (E + F1e)			78,048.59	71,148.59	-6.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	76,048.59	71,148.59	-6.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

			T		
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	45 500 70		
Fair Value Adjustment to Cash in County Treasur			15,596.78		
b) in Banks	,	9111	0.00		
·		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	61,838.65		
e) cellections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable	,	9200	11.12		•
4) Due from Grantor Government		9290	6.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.000		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.60		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			77,448.55		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

· · · · · · · · · · · · · · · · · · ·				
		2014-15	2015-16	Percent
Resource Codes	Object Codes		Budget	Difference
	9500	0.00		
	9590	0.00		
	9610	1,397.96		
	9640			
	9850	0.00	•	
	9663	0.00		
	9664	0.00		
	9665	0.00		
	9666	0.00		
	· 9667	0.00		
	9688	0.00		
	9669	0.00		
		1,397.96		
				•
	9690	0.00		
		0.00		
		76 049 50		
	Resource Codes	9500 9590 9610 9640 9650 9663 9664 9665 9666 9667 9668	Resource Codes Object Codes Unaudited Actuals 9500 0.00 9590 0.00 9610 1,397.96 9640 9650 9663 0.00 9664 0.00 9665 0.00 9667 0.00 9688 0.00 9669 0.00 1,397.96	Second

Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE			Ī		
Other Local Revenue					
Sales			İ		
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	288.14	200.00	-30.1
Net Increase (Decrease) in the Fair Value of Investments	· •	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE	······································		286.14	200.00	-30.1
OTAL, REVENUES			286.14	200.00	-30.1

Description	Resource Codes Object Codes	2014-15 Unsudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	0.00	2.00	
Certificated Pupil Support Salaries	· 1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries			0.00	0.0%
Other Certificated Salaries	1300	0.00	0.00	0.0%
	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		0.00	0.00	0.0%
ornosiries ornatas				
Classified Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		5,000.00	5,000.00	0.0%

			<u> </u>		
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	0.09
Insurance ·		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	•	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	100,00		
Communications		5900	0.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3	3300	100.00	100,00	0.0%
DEPRECIATION			100.00	100.00	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)				3.00	0.07
All Other Transfers Out to All Others		72 99	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENSES					
O ING. LOI LINGE			5,100.00	5,100.00	0.0 %

			ſ		
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES			9		
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					0.076
5 ×					
Transfers of Funds from					+1
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	.000	0.00	0.0%
Contributions from Restricted Revenues		8990	000	000	00%
(e) TOTAL, CONTRIBUTIONS					
TO TAL, CONTRIBUTIONS			45.000 in 1990	265623444450.00i	00%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

	2014-15 Unaudited Actuals			2015-16 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA		T T		1		
Includes Opportunity Classes, Home &				1		
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI]		
and Extended Year, and Community Day				1		
School (includes Necessary Small School						
ADA)	9,546.62	9,544.31	9,792.09	9,586.00	9,586.00	9,586.00
2. Total Basic Aid Choice/Court Ordered					0,000.00	3,300.00
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &				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)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	1					
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	1					
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	9,546,62	9.544.31	9,792.09	9,586.00	0.595.00	0.500.00
5. District Funded County Program ADA	0,040.02	3,544,51	3,732.03	9,366.00	9,586.00	9,586.00
a. County Community Schools						
per EC 1981(a)(b)&(d)				1	1	
b. Special Education-Special Day Class	19.61	19.47	19.47	19.00	19.00	19.00
c. Special Education-NPS/LCI				10.00	13.50	18.00
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	19.61	19.47	19.47	19.00	19.00	19.00
5. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	9,566.23	9,563.78	9,811.56	9,605.00	9,605.00	9,605.00
. Adults in Correctional Facilities		21.72				
B. Charter School ADA						
(Enter Charter School ADA using	武 医红色		10000			
Tab C. Charter School ADA)	出現の思想が記録	2000年2000年2000年	学学工艺的 基础	企业中国主义的	A SECTION OF SECTION	

	Unaudited Belance	Audit Adjustments/	Audited Balance			Ending Balance
	July 1	Restatements	July 1	Increases	Decreases	June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	37,484,239.00		37,484,239.00			37,484,239.00
Work in Progress	451,407.00		451,407.00	488,124.00	479,324.00	438,207.00
Total capital assets not being depreciated	37,935,646.00	0.00	37,935,646.00	486,124.00	479,324.00	37,922,446.00
Capital assets being depreciated:						
Land improvements	16,770,808.00		16,770,808.00			16,770,808.00
Buildings	205,670,749.00	48,175.00	205,718,924.00	479,324.00		208,198,248.00
Equipment	3,619,208.00		3,619,208.00	122,989.00	22,538.00	3,719,681.00
Total capital assets being depreciated	226,080,765.00	48,175.00	226,108,940.00	602,313.00	22,538.00	228,688,717,00
Accumulated Depreciation for:						
Land Improvements	(5,053,316.00)		(5,053,316.00)	(838,540.00)		(5,891,858.00)
Buildings	(47,015,809.00)	(48,175.00)	(47,083,984.00)	(4,122,424.00)		(51,186,408.00)
Equipment	(2,527,402.00)		(2,527,402.00)	(211,652.00)	(22,538.00)	(2,718,518.00)
Total accumulated depreciation	(54,598,527.00)	(48,175.00)	(54,644,702.00)	(5,172,616.00)	(22,538.00)	(59,794,782.00)
Total capital assets being depreciated, net	171,464,238.00	0.00	171,464,238.00	(4,570,303.00)	0.00	166,893,935.00
Governmental activity capital assets, net	209,399,884.00	0.00	209,399,884.00	(4,104,179.00)	479,324.00	204,816,381.00
Business-Type Activities:						,
Capital assets not being depreciated:		i			1	;
Land			0.00			10.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:				0.00	0.00	
Land improvements	j	1	0.00			0.00
			0.00			0.00
Buildings			0.00			0.00
Equipment	0.00	0.00	0.00	0.00	0.00	
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:			0.00			0.00
Land Improvements Buildings	 		0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

			IDEA PART B	PRESCHOOL-
FEDERAL PROGRAM NAME	TITLE	PL94-142	SCHOOLS	FEDERAL
FEDERAL CATALOG NUMBER	84.01	84.027	CONTOCLO	TEDEIVAL
RESOURCE CODE	3010	3310	3311	3315
REVENUE OBJECT	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)			0.01	0102
AWARD				
Prior Year Carryover	211,311.00	0.00	0.00	0.00
2. a. Current Year Award	975,316.00	1,558,739.00	0.00	66,901.00
b. Transferability (NCLB)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		00,001.00
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	975,316.00	1,558,739.00	0.00	66,901.00
3. Required Matching Funds/Other		358,524.00	13,437.00	84,505.00
4. Total Available Award				5.,000.00
(sum lines 1, 2d, & 3)	1,186,627.00	1,917,263.00	13,437.00	151,406.00
REVENUES				
5. Unearned Revenue Deferred from				
Prior Year	211,311.00	0.00	0.00	0.00
6. Cash Received in Current Year	975,316.00	1,558,739.00	0.00	66,901.00
7. Contributed Matching Funds		358,524.00	13,437.00	84,505.00
8. Total Available (sum lines 5, 6, & 7)	1,186,627.00	1,917,263.00	13,437.00	151,406.00
EXPENDITURES				
Donor-Authorized Expenditures	1,006,528.00	1,917,263.00	13,437.00	151,406.00
10. Non Donor-Authorized				
Expenditures				
11. Total Expenditures (lines 9 & 10)	1,006,528.00	1,917,263.00	13,437.00	151,406.00
12. Amounts Included in				
Line 6 above for Prior				
Year Adjustments				
13. Calculation of Uneamed Revenue	•	į	1	
or A/P, & A/R amounts	400 000 00			0.00
(line 8 minus line 9 plus line 12) a. Uneamed Revenue	180,099.00	0.00	0.00	0.00
	180,099.00	0.00	0.00	0.00
b. Accounts Payable c. Accounts Receivable				
14. Unused Grant Award Calculation	100 000 00	000	ا مم	0.00
(line 4 minus line 9) 15. If Carryover is allowed,	180,099.00	0.00	0.00	0.00
enter line 14 amount here			1	
enter line 14 amount nere 16. Reconciliation of Revenue				
			į	
(line 5 plus line 6 minus line 13a	1 006 529 00	1 550 720 00	0.00	66,901.00
minus line 13b plus line 13c)	1,006,528.00	1,558,739.00	0.00	00,501.00

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

The state of the s		, ,		
	222222		TITLE II, PART A	TITLE III
FEDERAL PROGRAM NAME	PRESCHOOL- STATE	SPECIAL ED	TEACHER	IMMIGRANT
FEDERAL CATALOG NUMBER	SIAIE	MENTAL HEALTH	QUALITY	EDUCATION
RESOURCE CODE	2222		84.367	
REVENUE OBJECT	3320	3327	4035	· 4201
	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)				
AWARD 1. Prior Year Carryover	0.00		10.001.00	
2. a. Current Year Award	0.00	0.00	48,924.00	10,015.00
b. Transferability (NCLB)	217,889.00	156,678.00	201,767.00	17,197.00
	·			
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	217,889.00	156,678.00	201,767.00	17,197.00
3. Required Matching Funds/Other				
4. Total Available Award	047.000.00	450 070 00		
(sum lines 1, 2d, & 3) REVENUES	217,889.00	156,678.00	250,691.00	27,212.00
5. Unearned Revenue Deferred from				
Prior Year	0.00	0.00	49 024 00	40.045.00
6. Cash Received in Current Year	217,889.00	156,678.00	48,924.00	10,015.00
7. Contributed Matching Funds	217,889.00	0.00	201,767.00	17,197.00
8. Total Available (sum lines 5, 6, & 7)	217,889.00	156,678.00	250,691.00	27,212.00
EXPENDITURES	217,009.00	130,076.00	230,031.00	21,212.00
9. Donor-Authorized Expenditures	217,889.00	156,678.00	248,908.00	27,212.00
10. Non Donor-Authorized	217,003.00	130,076.00	240,500.00	21,212.00
Expenditures				
11. Total Expenditures (lines 9 & 10)	217,889.00	156,678.00	248,908.00	27,212.00
12. Amounts Included in	211,000.00	130,070.00	240,300.00	27,212.00
Line 6 above for Prior				
Year Adjustments				
13. Calculation of Uneamed Revenue				
or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	0.00	0.00	1,783.00	0.00
a. Unearned Revenue	0.00	0.00	1,783.00	0.00
b. Accounts Payable	0.00	0.00	1,700.00	
c. Accounts Receivable				
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	0.00	1,783.00	0.00
15. If Carryover is allowed,		5.00	.,,	5.50
enter line 14 amount here		·		
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	217,889.00	156,678.00	248,908.00	27,212.00
	,555.00			

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

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		EDUCATION FOR		
	TITLE III LIMITED	HOMELESS	1	
FEDERAL PROGRAM NAME	ENGLISH	CHILDRESS	i	TOTAL
FEDERAL CATALOG NUMBER	84.365			TOTAL
RESOURCE CODE	4203	5630		·
REVENUE OBJECT	8290	8290		·
LOCAL DESCRIPTION (if any)		CEGO		····
AWARD				
Prior Year Carryover	54,833.00	0.00	-	325,083.00
2. a. Current Year Award	115,069.00	14,768.00		3,324,324.00
b. Transferability (NCLB)			-	0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				0.00
(sum lines 2a, 2b, & 2c)	115,069.00	14,768.00	0.00	3,324,324.00
3. Required Matching Funds/Other	110,000.00	14,700.00	0.00	456,466.00
4. Total Available Award				400,400.00
(sum lines 1, 2d, & 3)	169,902.00	14,768.00	0.00	4,105,873.00
REVENUES		14,700.00	0.00	4, 100,070.00
5. Unearned Revenue Deferred from				
Prior Year	54,833.00	0.00		325,083.00
6. Cash Received in Current Year	115,069.00	0.00		3,309,556.00
7. Contributed Matching Funds				456,466.00
8. Total Available (sum lines 5, 6, & 7)	169,902.00	0.00	0.00	4,091,105.00
EXPENDITURES				
Donor-Authorized Expenditures	124,178.00	14,768.00		3,878,267.00
10. Non Donor-Authorized				
Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	124,178.00	14,768.00	0.00	3,878,267.00
12. Amounts Included in		·		
Line 6 above for Prior				
Year Adjustments				0.00
13. Calculation of Uneamed Revenue				
or A/P, & A/R amounts	,			
(line 8 minus line 9 plus line 12)	45,724.00	(14,768.00)	0.00	212,838.00
a. Uneamed Revenue	45,724.00			227,606.00
b. Accounts Payable				0.00
c. Accounts Receivable		14,768.00		14,768.00
14. Unused Grant Award Calculation				
(line 4 minus line 9)	45,724.00	0.00	.0.00	227,606.00
15. If Carryover is allowed,				
enter line 14 amount here				0.00
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	124,178.00	14,768.00	0.00	3,421,801.00

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

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

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

	1		,	
FEDERAL PROGRAM NAME	MEDI-CAL ADMIN ACTIVITIES	NSLP	BASIC BREAKFAST	NEEDY BREAKFAST
FEDERAL CATALOG NUMBER		10.555	10.553	10.553
RESOURCE CODE	6	5310	5310	5310
REVENUE OBJECT	8290	8220	8220	8220
LOCAL DESCRIPTION (if any)		SO 40	SO 39	SO 42
AWARD		30 10		30 42
Prior Year Restricted				
Ending Balance	93,630.00	0.00	0.00	0.00
2. a. Current Year Award		2,412,727.00	22,311.00	469,640.00
b. Other Adjustments			,_,,,,,,,	100,010.00
c. Adj Curr Yr Award		······································		
(sum lines 2a & 2b)	0.00	2,412,727.00	22,311.00	469,640.00
3. Required Matching Funds/Other			122,011.00	400,040.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	93,630.00	2,412,727.00	22,311.00	469,640.00
REVENUES			22,011.00	-100,0-10.00
5. Cash Received in Current Year	0.00	2,059,943.00	19,484.00	397,618.00
6. Amounts Included in Line 5 for				337,0.0.00
Prior Year Adjustments				
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	352,784.00	2,827.00	72,022.00
b. Noncurrent Accounts Receivable				V= 0
 Current Accounts Receivable 				
(line 7a minus line 7b)	0.00	352,784.00	2,827,00	72,022.00
8. Contributed Matching Funds				
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	2,412,727.00	22,311.00	469,640.00
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	2,412,727.00	22,311.00	469,640.00
11. Non Donor-Authorized				
Expenditures			I	
12. Total Expenditures				
(line 10 plus line 11)	0,00	2,412,727.00	22,311.00	469,640.00
RESTRICTED ENDING BALANCE				
3. Current Year				
(line 4 minus line 10)	93,630.00	0.00	0.00	0.00

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

	F		
FEDERAL PROGRAM NAME	FEDERAL SNACK	MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER	10.553	93,778	
RESOURCE CODE	5310	5640	
REVENUE OBJECT	8220	8290	
LOCAL DESCRIPTION (if any)	SO 37	- 0200	
AWARD	30 37		
1. Prior Year Restricted			
Ending Balance	0.00	167,127.00	260,757.00
2. a. Current Year Award	28,200.00	265,744.00	3,198,622.00
b. Other Adjustments		300,1100	0.00
c. Adj Curr Yr Award			3,30
(sum lines 2a & 2b)	28,200.00	265,744.00	3,198,622.00
3. Required Matching Funds/Other	20,200.00	200,7700	0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	28,200.00	432,871.00	3,459,379.00
REVENUES	1		
5. Cash Received in Current Year	24,283.00	265,744.00	2,767,072.00
6. Amounts Included in Line 5 for			
Prior Year Adjustments		L 1	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	3,917.00	0.00	431,550.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	3,917.00	0.00	431,550.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	28,200.00	265,744.00	3,198,622.00
EXPENDITURES			
10. Donor-Authorized Expenditures	28,200.00	189,953.00	3,122,831.00
11. Non Donor-Authorized			i i
Expenditures			0.00
12. Total Expenditures		1	
(line 10 plus line 11)	28,200.00	189,953.00	3,122,831.00
RESTRICTED ENDING BALANCE			
13. Current Year		l	
(line 4 minus line 10)	0.00	242,918.00	336,548.00

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

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STATE PROGRAM NAME	PUPIL TESTING	CELDT TESTING	CAFETERIA	CA CLEAN ENERGY JOBS ACT - PROP 39
RESOURCE CODE	15	101	5310	6230
REVENUE OBJECT	8590	8590	8520	8590
LOCAL DESCRIPTION (if any)		0390	0520	0090
AWARD				
Prior Year Restricted				
Ending Balance	48,406,00	28,989.00	0.00	130,000.00
2. a. Current Year Award	20,029.00	5,950.00	236,410.00	617,042.00
b. Other Adjustments			200,110.00	017,012.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	20,029.00	5,950.00	236,410.00	617,042.00
3. Required Matching Funds/Other	(10,000.00)			
4. Total Available Award				
(sum lines 1, 2c, & 3)	58,435.00	34,939.00	236,410.00	747,042.00
REVENUES				
5. Cash Received in Current Year			202,801.00	245,214.00
6. Amounts Included in Line 5 for				
Prior Year Adjustments				
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	20,029.00	5,950.00	33,609.00	371,828.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	20,029.00	5,950.00	33,609.00	371,828.00
8. Contributed Matching Funds				
9. Total Available	•• •••			
(sum lines 5, 7c, & 8)	20,029.00	5,950.00	236,410.00	617,042.00
EXPENDITURES 10. Donor-Authorized Expenditures	04 400 00	4 000 00	222 442 22	222 222 22
· ·	24,139.00	1,289.00	236,410.00	262,823.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	24 420 00	4 200 22	220 440 22	200 000 00
RESTRICTED ENDING BALANCE	24,139.00	1,289.00	236,410.00	262,823.00
13. Current Year				
(line 4 minus line 10)	34,296,00	22 650 00	0.00	494 240 00
(une 7 maios me 10)	34,280.00	33,650.00	0.00	484,219.00

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

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		SPECIAL		
	SPECIAL	EDUCATON		
STATE PROGRAM NAME	EDUCATION	MENTAL HEALTH	COMMON CORE	TOTAL
RESOURCE CODE	6500	6512	7405	TOTAL
1.2000				
REVENUE OBJECT	8792	8590_	8590	
LOCAL DESCRIPTION (if any)	··· · · · · · · · · · · · · · · · · ·			
AWARD				
Prior Year Restricted		4 5 4 4 5 4 5 5		0.040.700.00
Ending Balance	0.00	1,541,534.00	1,491,809.00	3,240,738.00
2. a. Current Year Award	3,848,613.00	569,044.00	0.00	5,297,088.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	3,848,613.00	569,044.00	0.00	5,297,088.00
3. Required Matching Funds/Other	8,202,190.00		325,786.00	8,517,976.00
4. Total Available Award			ļ .	
(sum lines 1, 2c, & 3)	12,050,803.00	2,110,578.00	1,817,595.00	17,055,802.00
REVENUES	L			
5. Cash Received in Current Year	3,848,613.00	569,044.00		4,865,672.00
6. Amounts Included In Line 5 for]	
Prior Year Adjustments			<u> </u>	0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	431,416.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	431,416.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	3,848,613.00	569,044.00	0.00	5,297,088.00
EXPENDITURES			·	
10. Donor-Authorized Expenditures	12,050,803.00	30,741.00	1,817,595.00	14,423,800.00
11. Non Donor-Authorized				
Expenditures		1		0.00
12. Total Expenditures				
(line 10 plus line 11)	12,050,803.00	30,741.00	1,817,595.00	14,423,800.00
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	0.00	2,079,837.00	0.00	2,632,002.00

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

		HOME TO	SPECIAL ED HOME TO	SCHOOL & LIBRARY IMP
LOCAL PROGRAM NAME	GATE	SCHOOL TRANS	SCHOOL	PROGRAM
RESOURCE CODE	14	230	240	395
REVENUE OBJECT	8980	8980	8980	8980
LOCAL DESCRIPTION (if any)		3000	0000	0300
AWARD				
Prior Year Restricted				
Ending Balance	15,713.00	0.00		56,324.00
2. a. Current Year Award	45,542.00	218,628.00	1,400,769.00	148,327.00
b. Other Adjustments				,
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	45,542.00	218,628.00	1,400,769.00	148,327.00
3. Required Matching Funds/Other		85,090.00	3,488.00	
4. Total Available Award				
(sum lines 1, 2c, & 3)	61,255.00	303,718.00	1,404,257.00	204,651.00
REVENUES				
5. Cash Received in Current Year	45,542.00	218,628.00	1,400,769.00	148,327.00
6. Amounts Included in Line 5 for				
Prior Year Adjustments				
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	i			
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00			
8. Contributed Matching Funds	0.00	0.00	0.00	0.00
9. Total Available	 			
(sum lines 5, 7c, & 8)	45.542.00	218,628.00	4 400 760 00	440 007 00
EXPENDITURES	43,342.00	210,020.00	1,400,769.00	148,327.00
10. Donor-Authorized Expenditures	48,504.00	303,718.00	1,095,690.00	128,982.00
11. Non Donor-Authorized	10,001.00	303,7 10.00	1,035,030.00	120,902.00
Expenditures				
12. Total Expenditures				
(line 10 plus line 11)	48,504,00	303,718.00	1,095,690.00	128,982.00
RESTRICTED ENDING BALANCE		100,	.,,555,555,00	.20,002.00
3. Current Year	1			
(line 4 minus line 10)	12,751.00	0.00	308,567.00	75,669.00

2014-15 Unaudited Actuals LOCAL AWARDS, ES. AND EXPENDITURES - ALL FUN

31 66910 0000000 Form CAT

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

	CITY OF ROSEVILLE			MISCELLANEOUS
LOCAL PROGRAM NAME	GRANT	PTC	ASB	DONATIONS
RESOURCE CODE	9475	9476	9479	9483
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)				
AWARD				
Prior Year Restricted				
Ending Balance	0.00	1,526.00	42,742.00	274,803.00
2. a. Current Year Award	12,500.00	32,140.00	136,076.00	622,489.00
b. Other Adjustments				
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	12,500.00	32,140.00	136,076.00	622,489.00
3. Required Matching Funds/Other				
4. Total Available Award				
(sum lines 1, 2c, & 3)	12,500.00	33,666.00	178,818.00	897,292.00
F. Cash Received in Current Year	42 500 00	22 040 00	407 700 00	564.070.00
6. Amounts Included in Line 5 for	12,500.00	23,942.00	107,729.00	564,072.00
Prior Year Adjustments				i
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	8,198.00	28,347.00	58,417.00
b. Noncurrent Accounts	0.00	0, 150.00	20,547.00	30,417.00
Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	8,198.00	28.347.00	58,417.00
8. Contributed Matching Funds				
9. Total Available				
(sum lines 5, 7c, & 8)	12,500.00	32,140.00	136,076.00	622,489.00
EXPENDITURES				
10. Donor-Authorized Expenditures	12,500.00	33,044.00	147,921.00	626,010.00
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(line 10 plus line 11)	12,500.00	33,044.00	147,921.00	626,010.00
RESTRICTED ENDING BALANCE				
13. Current Year	[
(line 4 minus line 10)	0.00	622.00	30,897.00	271,282.00

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

LOCAL PROGRAM NAME	NOBORI-BURKE MEMORIAL	RCSD FOUNDATION AWARD	TOTAL
RESOURCE CODE	9484	9683	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Restricted Ending Balance	748.00	44 407 00	100 000 00
2. a. Current Year Award	5,000.00	11,427.00	403,283.00
b. Other Adjustments	3,000.00	30,761.00	2,652,232.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	5,000.00	20.704.00	0.050.000.00
3. Required Matching Funds/Other	5,000.00	30,761.00	2,652,232.00
4. Total Available Award			88,578.00
(sum lines 1, 2c, & 3)	5,748.00	42,188.00	3,144,093.00
REVENUES	9,740.00	42,100.00	3, 144,033.00
5. Cash Received in Current Year	5,000.00	30,761.00	2,557,270.00
6. Amounts Included in Line 5 for			2,007,270.00
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	94,962.00
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	94,962.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	5,000.00	30,761.00	2,652,232.00
EXPENDITURES			
10. Donor-Authorized Expenditures	166.00	36,718.00	2,433,253.00
11. Non Donor-Authorized			
Expenditures		<u></u>	0.00
12. Total Expenditures			[
(line 10 plus line 11)	166.00	36,718.00	2,433,253.00
RESTRICTED ENDING BALANCE 13. Current Year	-		
(line 4 minus line 10)	5,582.00	5,470.00	710,840.00

Unaudited Actuals 2014-15 Unaudited Actuals GENERAL FUND

31 66910 0000000 Form CEA

Current Expense Formula/Minlmum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,611,921.92	301	0.00	303	42,611,921.92	305	760,232.62		307	41,851,689.30	309
2000 - Classified Salaries	9,628,413.93	311	0.00	313	9,628,413.93	315	346,429.73		317	9,281,984.20	319
3000 - Employee Benefits (Excluding 3800)	14,355,718.71	321	279,837.39	323	14,075,881.32	325	294,617.73		327	13,781,263,59	329
4000 - Books, Supplies Equip Replace. (6500)	5,683,806.58	331	630.69	333	5,683,175.89	335	497,051.42		337	5,186,124.47	1 1
5000 - Services & 7300 - Indirect Costs	7,297,313.48	341	117,800,00	343	7,179,513.48	345	2,442,286.88		347	4,737,226.60	1 1
		_	TO	OTAL	79,178,806.54	365		T	OTAL		

- 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 3800), 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.

DA	THE REPORTED THE CLASSBOOK COMPENSATION HEADING TO THE PROPERTY AND ADDRESS.	011		EDF
FA	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	35,758,948.58	
2	Salaries of Instructional Aides Per EC 41011.	2100	2,421,169.68	_] 380
3.	STRS.	3101 & 3102	4,883,301.73	382
4.	PERS	3201 & 3202	409,378.56	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	723,132.14	384
6.	Health & Welfare Benefits (EC 41372)	•		1
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Fians)	3401 & 3402	3,105,081.55	385
7.	Unemployment Insurance.	3501 & 3502	18,309,49	-
8.	Workers' Compensation Insurance.	3601 & 3602	505,342.84	
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1
10.	Other Benefits (EC 22310).	3901 & 3902	159.889.98	393
11.			47,964,552.83	
12.	Less: Teacher and Instructional Aide Salaries and	•		1 555
	Benefits deducted in Column 2		0.00	ł
138	Less: Teacher and Instructional Aide Salaries and		0.00	1
	Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
t	Less: Teacher and instructional Aide Salaries and		0.00	350
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS		47.004.550.00	
15	Percent of Current Cost of Education Expended for Classroom		47,864,552.83	397
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unified and 50%			l
				l
16	for high school districts to evoid penalty under provisions of EC 41372	• • • • • • • • • • • • • • • • • • • •	64.09%	1
10.		l		
_	of EC 41374. (If exempt, enter X1)	<u> </u>		1

PA	RT III: DEFICIENCY AMOUNT	
A c	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exercisions of EC 41374.	· ·
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	80.00%
2	Percentage spent by this district (Part II, Line 15)	64 09%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	74,838,288,16
5 .	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

			,
•		•	,
2ADT No Europeatian for a division and a second to the contract of the contrac			
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)			
The state of the s			,
			,
•			

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	42,896,931.00		42.896.931.00	1,431,525.00	5,376,914.00	38.951.542.00	5,916,588.00
State School Building Loans Payable			0.00	17.0.1,020.00	5,5,5,5,1,00	0.00	0,010,000.0
Certificates of Participation Payable	10,605,000.00		10,605,000.00		910,000,00	9,695,000.00	940,000.00
Capital Leases Payable	94,000.00		94,000,00	217,112.00	85,771.00	225,341.00	82,803.00
Lease Revenue Bonds Payable			0.00		3317.133	0.00	02,000,00
Other General Long-Term Debt	1,444,219.00		1,444,219.00	1,086,330.00	360,023.00	2,170,526.00	471,781.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	3,858,885.00		3,858,885.00	1,089,918,00	279,837.00	4,668,966.00	308,722.00
Compensated Absences Payable	107,572.00		107,572.00	28,792.00		136,364.00	136,364.00
Governmental activities long-term liabilities	59,006,607.00	0.00	59,008,607.00	3,853,677.00	7,012,545.00	55,847,739.00	7,856,258.00
Business-Type Activities:						·	
General Obligation Bonds Payable			0.00	1		0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	*
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00	***	*	0.00	1
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

31 66910 0000000 Form GANN

		2014-15 Calculations			2015-16 Calculations	
	Extracted Entered Data/		Extracted		Entered Data/	
4.4	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA	14	2013-14 Actual			2014-15 Actual	
(2013-14 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)			~~~~	2000 PER 2000	BEIGHT STEEL	
		1				
 FINAL PRIOR YEAR APPROPRIATIONS LIMIT 			2			
(Preload/Line D11, PY column)	53,419,092.73		53,419,092.73	是其里的 。		51,985,141.59
PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,807.06		9,807.06			9,566.23
ADJUSTMENTS TO PRIOR YEAR LIMIT		justments to 2013-1	,			
District Lapses, Reorganizations and Other Transfers	ON THE PROPERTY OF THE PARTY OF	SATISTICS TO SET LOCAL	*	MY WATER CONSIDERATE CONTROL OF THE	justments to 2014-	15
Temporary Voler Approved Increases	1-255					
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	自己是不在在					
(Lines A3 plus A4 minus A5)			0,00			0.00
, T						
7. ADJUSTMENTS TO PRIOR YEAR ADA					建设建设建设	
(Only for district lapses, reorganizations and						
other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)	APPENDING			1000年15月		
appropriations with are entered in the AS above)		MULTINE CONTRACTOR		AS COMPANIES OF THE		
B. CURRENT YEAR GANN ADA		2014-15 P2 Report			015-16 P2 Estimate	
(2014-15 data should tie to Principal Apportionment		Zerr te i Z Kepett				
Software Attendance reports and include ADA for charter schools		1				
reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	9,565.23	100.1	9,566.23	9,605.00		9,605,00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00	(0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	4.5000000000000000000000000000000000000	生产生生的	9,566,23	可能的对应的包括	化多类性 化二氯苯	9,605.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2014-15 Actual		**	2015-16 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	050 540 00	1 1 1				
Homeowners' Exemption (Object 8021)	250,512.06		250,512.06	244,690.00		244,690.00
Timber Yield Tax (Object 8022) Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	26,046,317.67		26,046,317.67	25,891,954.00		0.00
5. Unsecured Roll Taxes (Object 8042)	644,260.36		644,260,36	645,245.00		25,891,954.00 645,245.00
6. Prior Years' Taxes (Object 8043)	8,672.15		8,672.15	5,907.00		5,907,00
7. Supplemental Taxes (Object 8044)	813,371,38		813,371.38	587,075.00		587,075.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,019,248.09	5 2874	1,019,248.09	782,348.00		782,348.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0,00	1, 1,5 65	0.00	0.00		0.00
		9 8 9		J. 1		
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,056,577.78		1,056,577.78	734,350.00		734,350.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0,00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF	200					7000070000
Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools	0.00		0.00	0.00		0.00
in Lieu of Property Taxes (Object 8095)	(38,076.43)	ger over en free	(20 076 42)	(30,780.00)		
16. TOTAL TAXES AND SUBVENTIONS	(30,010.43)		(38,076.43)	(30,780.00)		(30,780.00)
(Lines C1 through C15)	29,800,883.06	0.00	29,800,883.06	28,860,789.00	0.00	20 000 700 00
	25,555,555,55	0.00	20,000,000.00	20,000,700.00	0.00	28,860,789.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				F 15		
17. To General Fund from Bond Interest and Redemption	12.4			\$		
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES	.a. 186 . S		Name of the second	P. 548		0.00
(Lines C16 plus C17)	29,800,883.06	0.00	29,800,883.06	28,860,789.00	0.00	28,860,789.00

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

31 66910 0000000 Form GANN

·		2014-15 Calculations			2015-16 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			727,589.84			748,731,00
OTHER EXCLUSIONS 20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates						740,731.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			727,589,84			748,731.00
STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012)	35,473,963.40		35,473,963.40	42,520,399.00		42,520,399.00
LCFF/Revenue Limit State Ald - Prior Years (Object 8019) TOTAL STATE AID RECEIVED	151.30		151.30	0.00		0.00
(Lines C24 plus C25)	35,474,114.70	0.00	35,474,114.70	42,520,399.00	0.00	42,520,399.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) 28. Total Interest and Return on Investments	81,492,708.68		81,492,708.68	89,632,423.00		89,632,423.00
(Funds 01, 09, and 62; objects 8660 and 8662)	151,957.37		151,957.37	125,000.00		125,000.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2014-15 Actual			2015-16 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)	有一个工作。		53,419,092.73		STATE OF THE PARTY	51,985,141.59
Inflation Adjustment Program Population Adjustment (Lines B3 divided			0.9977			1.0382
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			0.9754			1.0041
(Lines D1 times D2 times D3)			51,985,141.59			54,192,254.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
Local Revenues Excluding Interest (Line C18) Preliminary State Aid Calculation			29,800,883.06			28,860,789.00
Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,147,947.60			1,152,600.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit			22,911,848.37			26,080,196.99
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			22,911,848.37			26,080,196.99
Interest Counting in Local Limit (Line C28 divided by						
[Lines C27 minus C28] times [Lines D5 plus D6c])		的基础对单位	98,475,71	12.00		76,726.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a,			29,899,358.77			28,937,515.86
or Lines D4 minus D7b plus C23; but not greater						81
than Line C26 or less than zero)	建设建设		22,813,372.66			26,003,470.13
Total Appropriations Subject to the Limit Total Representations STATE			20 000 050 77			
Local Revenues (Line D7b) State Subventions (Line D8)			29,899,358.77 22,813,372.66			
c. Less; Excluded Appropriations (Line C23)			727,589.84			
 TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 			51,985,141.59			

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

31 66910 0000000 Form GANN

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			Totals
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary		2014-15 Actual			2015-16 Budget	The state of the s
11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit			51,985,141,59			54,192,254.99
(Line D9d)			51,985,141.59			
Please provide below an explanation for each entry in the adjust	stments column.					e gaze eq
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	*					
Dennis Snelling Garn Contact Person		(916) 771-1600 Ext. Contact Phone Num	111 ber			

Unaudited Actuals 2014-15 Unaudited Actuals Indirect Cost Rate Worksheet

31 66910 0000000 Form ICR

Part!	- General Administrative Share of Plant Services Costs	
calcul using	mia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative of ation of the plant services costs attributed to general administration and included in the pool is standardized and au the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foo ied by general administration.	ffices. The
	Salaries and Benefits - Other General Administration and Centralized Data Processing 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2. Contracted general administrative positions not paid through payroll a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	2,112,295.63

B. 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)

64,203,921.54

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)

3.29%

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.

		40		
Α.	Normal S	eparation (Costs (d	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.	0

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Pa	rt III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)						
A.	Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals						
1	(Functions 7200-7600, objects 1000-5999, minus Line B9)	2,101,524.26					
	Centralized Data Processing, less portion charged to restricted resources or specific goals	2,101,524.26					
1	(Function 7700, objects 1000-5999, minus Line B10)	947,873.33					
	3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,						
	goals 0000 and 9000, objects 5000-5999)	30,300.00					
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,						
	goals 0000 and 9000, objects 1000-5999)	0.00					
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00					
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	233,633.97					
	6. Facilities Rents and Leases (portion relating to general administrative offices only)						
	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00					
	7. Adjustment for Employment Separation Costs						
	a. Plus: Normal Separation Costs (Part II, Line A) b. 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					
	9. Carry-Forward Adjustment (Part IV, Line F)	3,313,331.56 39,895.56					
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,353,227.12					
_							
B .	Base Costs 1						
	 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 	54,883,884.35					
	2. Institution-related services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,379,340.62					
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,212,333.75 109,456.64					
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00					
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00					
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,						
Ì	minus Part III, Line A4)	453,402.89					
	8. External Financial Audit - Single Audit and Other (Functions 7190-7191,						
	objects 5000-5999, minus Part III, Line A3)	0.00					
	9. Other General Administration (portion charged to restricted resources or specific goals only)						
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,						
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,455.00					
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)						
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)						
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	6,263.00					
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6 967 700 50					
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	6,867,702.52					
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00					
	13. Adjustment for Employment Separation Costs						
	a. Less: Normal Separation Costs (Part II, Line A)	0.00					
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00					
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00					
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00					
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,681,721.89					
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100						
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	79,601,560.66					
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	1					
	(For information only - not for use when claiming/recovering indirect costs)	ł					
	(Line A8 divided by Line B18)	4.16%					
D.	Preliminary Proposed Indirect Cost Rate	_					
	(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)	i					
	(Line A10 divided by Line B18)	4.21%					

Unaudited Actuals 2014-15 Unaudited Actuals Indirect Cost Rate Worksheet

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Part IV - Carry-forward Adjustment

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

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

	• •	,	
A.	Indirect o	costs incurred in the current year (Part III, Line A8)	3,313,331.56
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	y-forward adjustment from the second prior year	61,869.39
	2. Carry	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	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 (4.19%) times Part III, Line B18); zero if negative	39,895.56
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (4.19%) times Part III, Line B18) or (the highest rate used to ver costs from any program (4.19%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	try carry-forward adjustment (Line C1 or C2)	39,895.56
E.		allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to sould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA na forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ac year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that fjustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	39,895.56

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

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Approved indirect cost rate: 4.19% Highest rate used in any program: 4.19%

_	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
	01	3010	966,050.63	40,477.52	4.19%
	01	3327	144,416.87	6,046.00	4.19%
	01	4035	181,023.34	7,584.87	4.19%
	01	4201	26,679.62	533.00	2.00%
	01	4203	121,743.50	2,434.00	2.00%
	01	5630	14,175.00	593.00	4.18%
	01	5640	185,252.07	4,701.00	2.54%
	01	6010	9,598.00	402.00	4.19%
	01	6512	29,504.96	1,236.00	4.19%
	13	5310	4,681,721.89	196,202.71	4.19%

Unaudited Actuals 2014-15 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

31 66910 0000000 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	7,000,000,000,000		in angonature	(Nesserve seed)	Totals
1. Adjusted Beginning Fund Balance	9791-9795	1,003,877.15		135,906.66	1 100 705 0
2. State Lottery Revenue	8560	1,347,936.90	44.6 (152.6 Stree 4.69.7)	387,313.06	1,139,783.8
3. Other Local Revenue	8600-8799	0.00		0.00	1,735,249.9
4. Transfers from Funds of		5.00	Recovered and the contract of	0.00	0.0
Lapsed/Reorganized Districts	8965	0.00		0.00	0.0
Contributions from Unrestricted	0000	0.00		DO.O	0.0
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available				47 MAIL S CORRECT CORP. MICHAEL PROPERTY CORP.	0.0
(Sum Lines A1 through A5)		2,351,814.05	0.00	523,219.72	2,875,033.7
					2,070,000.7
. EXPENDITURES AND OTHER FINANCI	NG USES				
 Certificated Salaries 	1000-1999	699,837.57			699,837.5
Classified Salaries	2000-2999	96,613.77			96,613.7
Employee Benefits	3000-3999	167,085.84			167,085.8
 Books and Supplies 	4000-4999	115,823.32		307,552.31	423,375.6
a. Services and Other Operating					
Expenditures (Resource 1100)	5000-5999	22,105.78			22,105.7
b. Services and Other Operating	5000-5999, except	建筑设施设置 。			
Expenditures (Resource 6300)	5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials					
(Resource 6300)	5100, 5710, 5800	可能是多数的数据的数据			
6. Capital Outlay	6000-6999	2,000.00			2,000.00
Tuition Interagency Transfers Out	7100-7199	0.00			0.0
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	6 J		0.0
b. To JPAs and All Others	7213,7223,	0.00			0.0
5. 1001715 diligrim odirett	7283,7299	0.00	====		0.0
9. Transfers of Indirect Costs	7300-7399	986 146 504			ROSE CONTRACTOR
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00	7: -2		0.00
12. Total Expenditures and Other Financin				Transport Comment States to Cold Secretarion 2	0.00
(Sum Lines B1 through B11)	5	1,103,466.28	0.00	307,552.31	1,411,018.59
. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,248,347.77	0.00	215,667.41	1,464,015.18
. COMMENTS:					

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

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

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

31 66910 0000000 Form NCMOE

Section I - Expenditures		ds 01, 09, an	2014-15	
		Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	81,931,301.10
 B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	4,068,220.84
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	246,772.68
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	552,217.80
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	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)	7100-7103	3000-3333	1000-7555	0.00
	All	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.			18 18 18 18 18 18 18 18 18 18 18 18 18 1
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				798,990.48
D. Plus additional MOE expenditures: Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)		An	1000-7143, 7300-7439 minus	
	All All 8000-8699 Manually entered. Must not include			0.00
Expenditures to cover deficits for student body activities	expend	litures in lines	A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				77,064,089.78

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

31 66910 0000000 Form NCMOE

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Section II - Expenditures Per ADA			2014-15 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)			9,563.78 8,057.91
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 office MOE calculation). (Note: If the prior year MOE was not met, CE adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.)	E has		
Adjustment to base expenditure and expenditure per ADA a LEAs failing prior year MOE calculation (From Section IV)	imounts for	68,376,343.98 0.00	6,973.63 6 00
2. Total adjusted base expenditure amounts (Line A plus Line	A.1)	68,376,343.98	6,973.63
B. Required effort (Line A.2 times 90%)		61,538,709.58	6,276.27
C. Current year expenditures (Line I.E and Line II.B)		77,064,089.78	8,057.91
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is no either column in Line A.2 or Line C equals zero, the MOE calcul	t met. If	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

31 66910 0000000 Form NCMOE

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Description of Adjustments	Tota Expendi		Expenditures Per ADA
· · · · · · · · · · · · · · · · · · ·			
·			
			
	·		
otal adjustments to base expenditures		0.00	0.0

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

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructiona	1						
Goals			ėl	1853			
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.0
1110	Regular Education, K-12	53,128,736.37	6,598,345.88	59,727,082.25	2,622,125.41		62,349,207.6
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.0
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.0
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.0
3400	Opportunity Schools	0.00	0.00	0.00	0.00		: 0.0
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.0
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.0
3800	Vocational Education	0.00	0.00	0.00	0.00		0.0
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.0
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.0
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.0
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.0
4760	Bilingual	0.00	0.00	0.00	0.00		0.0
4850	Migrant Education	0.00	0.00	0.00	0.00		0.0
5000-5999	Special Education	15,075,587.31	1,305,458.60	16,381,045.91	719,157.13		17,100,203.0
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.0
Other Goals	1 ,						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.0
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0,00	0.00	0.00		0.0
Other Costs			SECURIO SE LA COMPANSIONA DE COMPANSIONA DE LA			Total State September 1995 September 1995	0.00
	Food Services					630.69	630.69
4245	Enterprise				建筑设置 ,也是这位十	0.00	0.00
	Facilities Acquisition & Construction					364,572.68	364,572.6
	Other Outgo					2,107,353.80	2,107,353.8
Other	Adult Education, Child Development,		Account of the Control of the Contro	ting of the second control of the state of	2014 100	2,107,333.60	2,107,333.8
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		0.00	0.00	205,535.94		205,535.9
	Indirect Cost Transfers to Other Funds				200,000.04		205,555.5
	(Net of Funds 01, 09, 62, Function 7210,						i
	Object 7350)				(196,202.71)		(196,202.7)
	Total General Fund and Charter		A TANK DE LA CONTRACTOR	A STANDARD OF THE PROPERTY OF THE PARTY OF T		MANAGEMENT AND STREET STREET,	(150,202.71
	Schools Funds Expenditures	68,204,323.68	7,903,804.48	76,108,128.16	3,350,615.77	2,472,557.17	81,931,301.10

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: pcr (Rev 02/22/2012)

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

31 66910 0000000 Form PCR

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases	Total
nstructional Goals	CONTRACTOR OF	(Cast Dan	NATIONAL SECTION				a managed (asida in si			10111
A contract	Pre-Kindergarten	0.00	0.00	0.00	0,00	0,00	0,00	0.00			0.00	0,00	0.00
1110	Regular Education, K-12	46,297,745.22	700,479.63	513,189.33	5,158,755.98	349,109.57	0.00	109,456.64			0.00	0.00	53,128,736.3
3100	Alternative Schools	0.00	0.00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		94.11	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0,00	0.00	0.00	0.00	0,00			0.00	0,00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		To the second second	0.00	0,00	0.00
3550	Community Day Schools	0.00	0,00	0.00	0.00	0,00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	. 0.00	0.00	0,00	0,00	0.00	0,00	Law Sally		0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0,00			0.00	0.00	0,00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0,00	0.00	0.00			0.00	0,00	0.00
4610	Adult Independent Study Centers	0,00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	-0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	0.00
4630	Adult Vocational Education	0.00	0,00	0.00	0.00	0.00	0,00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.467		0.00	0.00	0,00
4850	Migrant Education	0.00	0.00	0.00	0,00	0.00	0,00	0,00			0.00	0,00	0,00
5000-5999	Special Education	8,861,439.13	0.00	0.00	0.00	5,045,539.27	1,168,608.91	0.00			0.00	0.00	15,075,587.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	Nonagency - Educational	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0,00		0.00	0,00	0.00	0.00	0.00
B100	Community Services	n Carlo	0.00	0,00	0.00	0.00	0.00		0,00	0.00	0.00	0.00	, 0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0,00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct	Charged Costs	55,159,184.35	700,479.63	513,189.33	5,158,755.98	5,394,648.84	1,168,608.91	109,456.64	0.00	0.00 Functions 7100-7199 R	0.00	0.00	68,204,323.68

		Allocated Support Cos	sts (Based on factors in	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goa	ils		******		
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,915.68	6,350,919.84	240,510.36	6,598,345.88
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	225,288.41	750,416.65	329,753.54	1,305,458.60
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals		0.00	0.00	0.00	0.00
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00		
Other Funds	James and Bevelopment Oves.	0.00	0.00	0.00	0.00
	Adult Education (Fund 11)		0.00		0.00
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	Cafeteria (Funds 13 and 61)		0.00	0.00	0.00
Total Allocated Si	upport Costs	232,204.09	7,101,336.49	570,263.90	7,903,804.48

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

31 66910 0000000 Form PCR

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	453,402.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	30,300.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,108,979.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	954,136.33
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,546,818.48
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	68,204,323.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,903,804.48
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	76,108,128.16
C .	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,681,721.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,681,721.89
D.	Total Direct Charged and Allocated Costs (B3 + C5)	80,789,850.05
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.39%

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

TO STATE A LOCALISM THE ROOM THE STATE OF TH					
	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services					
(Objects 1000-5999, 6400, and 6500)	630.69		45		630.69
					5
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00		i de	0.00
P		Assessment of the second	I me many manual control and a manual		0.00
Facilities Acquisition & Construction (Objects 1000-6500)	1.34		364,572.68		364,572.68
Other Outgo					2
(Objects 1000-7999)				2,107,353.80	2,107,353.80
Total Other Costs	630.69	0.00	364,572.68	2,107,353.80	2,472,557.17

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

			Teacher Full-Time E	quivalents		Classro	om Units	Pupils Transporte
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportatio (Function 3600)
A. Amount of Undi	stributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	6,749,73	165.95	0,00	225,288.41	7,101,336.49	0.00	570,263.
B. Enter Allocation (Note: All	Factor(s) by Goal: ocation factors are only needed for a column if ndistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FIE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
0001	Pre-Kindergarten							
1110	Regular Education, K-12	3.00	0.10	23.50	0.00	397.77		539.
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools		All v					-
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers				1.37		Sept 8 M	
4620	Adult Correctional Education			Maria San			1	
4630	Adult Vocational Education				Age of the control of			
4760	Bilingual				Carlos Salvarias de Carlos			
4850	Migrant Education			2.50 Mg				
5000-5999	Special Education (allocated to 5001)	28 T 5 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1			4.00	47.00	\$40.8j	739.0
6000	ROC/P					Ald The		
Other Goals	Description Nonagency - Educational						, 32 5	_
7150	Nonagency - Other	1 - 2/20 T + 120;	**************************************	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V V - 3000			
8100	Community Services			6.6	7 m avec a 7	Х.		
8500	Child Care and Development Services		Note that the second		Saltanda Austria			
Other Funds	Description Adult Education (Fund 11)							
•••	Child Development (Fund 12)	- Anna Cara Anna Anna Anna Anna Anna Anna Anna A	Line of the office of the	parents and a second	National Action and the second		CANADAS AND SERVICE AND SERVIC	Carrier National Contract of the Contract of t
••	Cafeteria (Funds 13 & 61)		MATERIAL TOTAL	(86) (2008) (30) (40) (40)				TO BEHIND THE
C. Total Allocation		3.00	0.10	23.50	4.00	444,77	0,00	1,278.0

Unaudited Actuals 2014-15 General Fund Special Education Revenue Allocations Setup

31 66910 0000000 Form SEAS

Printed: 9/9/2015 11:22 AM

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

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND	920.25	0.00	0.00	(195,202,71)				
Expenditure Detail Other Sources/Uses Detail	920.25	0.00	0.00	(196,202,71)	234,522.34	0.00		
Fund Reconciliation			1			1	197,600.67	488
ps CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail	0.55				0.00	0.00		
Fund Reconciliation	Andrew Str. City and American	NAME OF TAXABLE PARTY.	SURVICE PROMOTE LIGHT LABOUR STOCK	and the second s			0.00	
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail		Properties.		拉克罗斯 克斯				
Other Sources/Uses Detail			新型的复数					
Fund Reconciliation	\$180.2565.25E1E8	SEETE REPORTED	企工出版學學通	時代は他の意思を		1		
1 ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1			1	1	-	0.00	
2 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	0.00	0.00	1		1	
Other Sources/Uses Detail					D.00	0.00		
Fund Reconciliation 3 CAFETERIA SPECIAL REVENUE FUND				1		-	0.00	
Expenditure Detail	0.00	(920.25)	196,202.71	0.00				
Other Sources/Uses Detail			251 350 400 - 105		0.00	0.00		
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND			The tribute of				488.50	196,20
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND					1	}	0.00	
Expenditure Detail	0.00	0.00			20050410		1	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
FUTIO RECORDINATION SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				MARINE TO ST		ŀ	0.00	
Expenditure Detail				000000000000000000000000000000000000000	eliant elli	1	2 (E II)	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
B SCHOOL BUS EMISSIONS REDUCTION FUND	1					· · · · · · · · · · · · · · · · · · ·	0.00	
Expenditure Detail	0.00	0.00	F14 11 F14 F1					
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
9 FOUNDATION SPECIAL REVENUE FUND							0.00	
Expendaure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail	Mark Street			SEEK ASSESSED.	扩张内型 (1000年末	0.00		
Fund Reconciliation special Reserve Fund for Postemployment Benefits				THE REAL PROPERTY.		1	0.00	
Expenditure Detail			1.35 6.3					
Other Sources/Uses Detail		1.1			0.00	0.00		
Fund Reconciliation 1 BUILDING FUND							0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	ĺ	
Fund Reconciliation 5 CAPITAL FACILITIES FUND				142723		1	0.00	
Expenditure Detail	0.00	0.00			Exercise (A 77 1 19 1	
Other Sources/Uses Detail				化物理	0.00	4,694,242.19		
Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND	The 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			14 16 18 18 18			0.00	
Expenditure Detail	0.00	0.00		Land Section 1			15.	
Other Sources/Uses Detail	12,000				0.00	0.00		
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND		1			9,		0.00	
Expenditure Detail	0.00	0.00			BY COMMENT			
Other Sources/Uses Detail	4 - 2 - 20				4,459,719.85	0.00	1	
Fund Reconciliation		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		100 He 5 He 1			0.00	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail		1 1 1			0.00	0.00		
Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	沙里的比较级的大学				0.00	0.00	3	
Fund Reconditation BOND INTEREST AND REDEMPTION FUND	100						0.00	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	
Expenditure Detail				THE STATE OF				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation TAX OVERRIDE FUND							0.00	
Expenditure Detail					N	1		
Other Sources/Uses Detail					0.00	0.00	1	
Fund Reconciliation DEBT SERVICE FUND							0.00	
Expenditure Detail						1		West
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation FOUNDATION PERMANENT FUND							0.00	
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail		0.00	0,00	0,00		0.00		
Fund Reconciliation CAFETERIA ENTERPRISE FUND			* 5* KM				0.00	
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	2.30	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation		1		T T			0.00	

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

31 66910 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Other Funds 9310	Due To Other Funds 9610
CHARTER SCHOOLS ENTERPRISE FUND							- 3510	9610
Expenditure Detail	0.00	0.00	0.00	0.00		1	1	
Other Sources/Uses Detail Fund Reconciliation	1		\$2500 BEET BEET	SECTION OF THE PARTY.	0.00	0.00	1	
3 OTHER ENTERPRISE FUND	1 - 1						0.00	0.0
Expenditure Detail	1		250000000000000000000000000000000000000	25 Sept. 10		T	0.00	0.0
Other Sources/Uses Detail	0.00	0.00				1		
Fund Reconciliation	1			2005 1 2 2 2 2 2 1	0.00	0.00		
6 WAREHOUSE REVOLVING FUND	1					1	0.00	0.0
Expenditure Detail	0.00					1		
Other Sources/Uses Detail	0.00	0.00	建筑地位于发展的			i i	1	
Fund Reconciliation	1				0.00	0.00	1	
7 SELF-INSURANCE FUND	1					-	0.00	0.0
Expenditure Detail	0.00	0.00		加速的扩展的	i	1		
Other Sources/Uses Detail	TASSICATION CONTRACTOR AND A SECOND CONTRACTOR ASSECTION A	107922453556531107403			0.00	0.00	1	
Fund Reconciliation	25,000,000				0.00 1	Proposition Park Indian		
RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail			AND REPORT OF THE PARTY OF	法是是事	Ì			
Other Sources/Uses Detail				EMPONENT PLANT	0.00	30-500-500 September 1	1	
Fund Reconciliation			and the property of	45-16-16-16-16-16-16-16-16-16-16-16-16-16-	0.00			500.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND	1		A 110 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		1		0.00	0.0
Expenditure Detail	0.00	0.00			- [1	
Other Sources/Uses Detail	\$5000 E2 E2 E3 E3 E3	品的现在分词 经加加的	有的是一种的一种		0.00		1	
Fund Reconciliation					until organization of the contract of the cont			72122
WARRANT/PASS-THROUGH FUND			2000年的1000年	State of the state of	to the second second	2000年1月1日	0.00	1,397.96
Expenditure Detail	STATE OF THE STATE OF							
Other Sources/Uses Detail		41.00		经过 经验证		国外的国际	1	
Fund Reconciliation				对关系的通信器:				
STUDENT BODY FUND	Design Terrison		STREET, STREET,	排除的医院	Contract of the last		0.00	0.00
Expenditure Detail		第二日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本		2000年至1000年				
Other Sources/Uses Detail	200 500 500						İ	
Cule, Codices Code Detail	A STATE OF THE PARTY OF THE PAR	PERSONAL PROPERTY.	THE PERSON NAMED IN		网络阿拉拉斯	Secretary Bullion Control	j	
Fund Reconciliation	Carlo San San San San San San San San San San		10 大学的是一种企业的企业企业的企业企业的企业企业企业企业企业企业企业企业企业企业企业企业企业	Chick - Subsequently account	22 (a) (1) 21 (a) (b) (c) (c) (d) (d) (d) (d)	CONTRACTOR AND ADMINISTRATION OF THE PARTY.	0.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 6-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT		YENDY TOWNS				(1915) 1 A 1915	1000		1,265
OTAL EXP	NDITURES (Funds 01, 09, & 62; resources 0000-9999)	STATISTICS TO THE PROPERTY.	10002012000000000000000000000000000000	THE STATE OF THE S	A COMPANIES CONTRACTOR OF THE PARTY OF THE P	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		ASSESSED BY AND ADDRESS.	AND PARTY OF THE P	
	Certificated Salaries	1,320,300,49	0,00	0.00	0.00	1,610,974.34	370.670.40	3,971,693.93		7,273,639,16
	Classified Salaries	340,912,32	0.00	0.00	0.00	337,651.30	634,052.89	1,429,791.86		2,742,408.3
The second secon	999 Employee Benefits	464,372,65	0.00	0.00	0.00	514,014.09	280,796.05	1,462,211.56		2,721,394.3
4000-4999		109,315.52	0.00	0.00	0.00	4,373.75	4,319.29	30,110.87	1	148,119.43
5000-5999	5999 Services and Other Operating Expenditures	735,850.01	0.00	0.00	0.00	189,00	880,466,47	573,520,52		2,190,026.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,508,90	0.00	0.00	0.00	0.00	0.00	0.00		33,508.90
	Total Direct Costs	3,004,259.89	0.00	0.00	0.00	2,467,202.48	2,170,305.10	7,467,328.74	0.00	15,109,096.2
7310	Transfers of Indirect Costs	1.236.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46		7,282.0
	Transfers of Indirect Costs - Interfund	0.00	0,00	0.00	0.00	0.00	0,00	0.00		0.0
PCRA	Program Cost Report Allocations	1,305,458.60	25. 斯拉利尔斯拉勒							1,305,458.60
	Total Indirect Costs and PCR Allocations	1,306,694.60	0.00	0.00	0.00	0.00	2,672.54	3,373,46	0.00	1,312,740.60
	TOTAL COSTS	4,310,954.49	0.00	0,00	0.00	2,467,202.48	2,172,977.64	7,470,702.20	0.00	16,421,836.8
	(PENDITURES (Funds 01, 09, and 62; resources 3000-599	9, except 3385)				Cac topel au		And resolution 1		
	Certificated Salaries	38,915.45	0.00	0.00	0.00	312,110.76	20,618.09	29,324.73	1	400,969.0
	Classified Salaries	11,645.97	0.00	0,00	0.00	119,16	367,361.22	1,193,122.86		1,572,249.2
	Employee Benefits	11,722.11	0.00	0.00	0.00	67,043.13	110,096.72	358,215.61		545,077.5
	Books and Supplies	0.01	0.00	0.00	0.00	0.00	4,319.29	1,594.52		5,913.8
	Services and Other Operating Expenditures Capital Outlay	(31,393,41)	0.00	0.00	0.00	0,00	70,078.69	24,977.40		63,662.6
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1400-1405	Total Direct Costs	30,890.13	0.00	0.00	0.00	0,00 379,273.05	0.00 572,474.01	0.00 1,605,235.12	0.00	2,587,872.3
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46	0.00	6,046.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46	0.00	6,046.00
	TOTAL BEFORE OBJECT 8980	30,890.13	0.00	0.00	0.00	379,273.05	575,148.55	1,608,608.58	0.00	2,593,918.3
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									456,466.4
	TOTAL COSTS	《公安》中,从中国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国		REAL PROPERTY OF THE PARTY OF T	THE REPORT OF THE PARTY OF THE PARTY.	CONTRACTOR DESCRIPTION OF THE PROPERTY OF THE	2000年2月2日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日	SECTION STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,	电视频等使现象扩张 扩张性的	2,137,451.

Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources	0000-2999, 3385, & 60	000-9999)						Valastilicitis	TOTAL
1000-1999	Certificated Salaries	1,281,385.04	0.00	0.00	0.00	1,298,863.58	350,052,31	3,942,369,20		6,872,670.
2000-2999	Classified Salaries	329,266.35	0.00	0.00	0.00	337,532.14	266,691.67	236,669,00		1,170,159
3000-3999	Employee Benefits	452,650.54	- 0.00	0.00	0.00	446,970.96	170,699.33	1,105,995.95		2,176,316.
4000-4999	Books and Supplies	109,315.51	0.00	0.00	0.00	4,373.75	0.00	28,516.35		142,205.
	Services and Other Operating Expenditures	767,243.42	0.00	0.00	0.00	189.00	810,387.78	548,543.12		2,126,363.
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	33,508.90	0.00	0.00	0.00	0.00	0.00	0.00		33,508.
	Total Direct Costs	2,973,369.76	0.00	0.00	0.00	2,087,929.43	1,597,831.09	5,862,093.62	0.00	12,521,223.9
7310	Transfers of Indirect Costs	1,236,00	0.00	0.00	0.00	0.00	0.00	0.00		1,236.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Allocations	1,305,458.60	(6) 的 新洲 新疆 (6)	SENARGE VOICE	The superior	aran marangan	AND THE REAL PROPERTY OF	经特殊的规则的		1,305,458,6
	Total Indirect Costs and PCR Allocations	1,306,694.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,306,694.
	TOTAL BEFORE OBJECT 8980	4,280,064.36	0.00	0.00	0.00	2,087,929.43	1,597,831.09	5,862,093.62	0.00	13,827,918.
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS			70 C1 44 75 (15)						456,466.
OCAL EVE	NDITURES (Funds 01, 09, & 62; resources 0000-1999 &	ann aggal	SAME CONTRACTOR DESCRIPTION OF	details are a service and a se	HALVACACATATA NA CHARLESTEIL	eletamies rede parte	国际国际企业	AND AND ASSESSED FOR THE PARTY OF THE PARTY	SANGER BURNESS OF THE SANGER STREET	14,284,384.
	Certificated Salaries	784,295,33	0.00	0.00	0.00	233,880.16	0.00	296.00		4.040.404
	Classified Salaries	250,961.31	0.00	0.00	0.00	233,880,18	0.00	176.26		1,018,471.4
	Employee Benefits	266,410,60	0.00	0.00	0.00	44,816,23	0.00	82.83		251,137.
4000-4999	Books and Supplies	64,617,85	0.00	0.00	0.00	1,725.40	0.00	0.00		311,309.6 66,343.3
5000-5999	Services and Other Operating Expenditures	684,976.42	0.00	0.00	0.00	0.00	0.00	(739,340,00)		(54,363.
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0,00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	33,508.90	0.00	0.00	0.00	0.00	0.00	0.00		33,508,
	Total Direct Costs	2,084,770.41	0.00	0.00	0.00	280,421.79	0.00	(738,784.91)	0.00	1,626,407.2
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	2,084,770.41	0.00	0.00	0.00	280,421.79	0.00	(738,784,91)	0.00	1,626,407,2
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	17								456,466,4
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS		100000000000000000000000000000000000000				Manager Strate			7,009,830.4
	TOTAL COSTS	2017年19日本中共和国共和国共和国	。 2 2 2 2 2 2 2 2 2 2	经证明的证明	中国的国际中国的国际	HAMPHOREN	364 [A7] [46 4 [47]	四年的新疆的	海绵 原的 医阴影	9,092,704

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

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

31 66910 0000000 Report SEMA

Printed: 9/9/2015 11:24 AM

1		1	
201	3-14 Expenditures	A. State and Local	B. Local Only
1	Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
	·	12,510,450.40	7,970,279.60
2	Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
	(1 and 5 1, 50, and 52, 1035a1505 5555 2555 2555, 5352a 51.55)		
j			
,	Enter restatements of 2014-15 special education beginning fund balances from		
	SACS2015ALL data, not included in Line 1 (explain below)		
Ì	(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
}			
4.	Enter any other adjustments, not included in Line 1 (explain below)		
ł			
l			
5.	2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	12,510,450,40	7.970.279.60
\vdash		12,010,400.40	7,910,279.00
	nduplicated Pupil Count Enter the unduplicated pupil count reported in 2013-14 Report SEMA,		
"	2013-14 Expenditures by LEA (LE-CY) worksheet	1,243.00	
2.	Enter any adjustments not included in Line C1 (explain below)		•
			•
١,	2012-14 Industrated Publicator Adjusted for 2014 45 NOS Calculation	•	
3.	2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	1 243 00	

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

31 66910 0000000 Report SEMA

Printed: 9/9/2015 11:24 AM

	LEA Maintenance of Effort Calculation	(LMC-A)	Repor
SELPA:	Placer County (PL)		
-			
	•	n sand age	•
member of a	used to check maintenance of effort (MOE) for an LEA, whether the LEA is a r I SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE: AU. If a single-LEA SELPA, submit the forms to the CDE.	nember of a SELPA or is a single CY) and the 2013-14 Expenditur	LEA SELPA. If a es by LEA (LE-PY) to
After review MOE requir	ring all sections of this form, please select which of the following method ement.	is your LEA chaases to use to	meet the 2014-15
x	Combined state and local expenditures		
	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a resulcalculate a reduction to the required MOE standard. Reductions may apply MOE standard, or both.	t of one or more of the following to local only MOE standard, corr	conditions, you may bined state and local
	 Voluntary departure, by retirement or otherwise, or departure for just car related services personnel. 	use, of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	The termination of the obligation of the agency to provide a program of s child with a disability that is an exceptionally costly program, as determined.	pecial education to a particular and by the SEA, because the chil	d:
	 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 equipment or the construction of school facilities.	the acquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA unde	r 34 CFR Sec. 300.704(c).	
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
		_	
			
	Total exempt reductions	0.00	0.00

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

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. 360.205(d))

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

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

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Increase in funding (if difference is positive) Increase in funding (if difference is positive) Maximum available for MOE reduction (50% of increase in funding) 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) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS) Available for MOE reduction. (Ine (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (carnot 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 (rifest 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 (c), zero if negative) (e) Available to set aside for EIS (line (b) minus line (c), zero if negative) (e)			State and Local	Local Only
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 fine (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				
Maximum available for MOE reduction (50% of increase in funding) 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) O.00 (b) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) O.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	Assistance Grant Awards - Resources 3310 and	·		
increase in funding) 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) (b) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS) (c) Available for MOE reduction. ((line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is tess 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	Increase in funding (If difference is positive)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is tess 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		0.00	(a)	
(EIS) (15% of current year funding - Resources 3310, 3315, and 3320) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (carnot exceed line (d), Available for MOE reduction). If (b) is tess 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	- • • • • • • • • • • • • • • • • • • •			
Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS)	(EIS) (15% of current year funding - Resources	0.00	(b)	
Enter portion to set aside for EIS (cannot exceed fine (b), Maximum available for EIS)	If (b) is greater than (a).			
Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is tess 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	Enter portion to set aside for EIS (cannot exceed	,		
(line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is tess 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 (a), Portion used to reduce MOE requirement). (e) Available to set aside for EIS	fine (b), Maximum available for EIS)		(c)	
(line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). If (b) is tess 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 (a), Portion used to reduce MOE requirement). (e) Available to set aside for EIS	Available for MOE reduction			
(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		0.00	(d)	
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				-
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				
(first column cannot exceed line (a), Maximum available for MCE reduction, second and third columns cannot exceed (e), Portion used to reduce MCE requirement). Available to set aside for EIS				
available for MCE reduction, second and third columns cannot exceed (e), Portion used to reduce MCE requirement). Available to set aside for EIS				
cannot exceed (e), Portion used to reduce MOE requirement). (e)(e)				
Available to set aside for EIS	• • • • • • • • • • • • • • • • • • • •			
	requirement).		(e)	
	Available to set eside for EIS	•		
	· · · · · · · · · · · · · · · · · · ·	0.00	(f)	

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 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
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
COMBINED STATE AND LOCAL EXPENDITURES METHOD Total special education expenditures	16,421,836.81		
2. Less: Expenditures paid from federal sources	2,137,451.89		
 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 	14,284,384.92 14,284,384.92	12,510,450.40 0.00 0.00 12,510,450.40	1,773,934.52
4. Special education unduplicated pupil count	1,265	1,243	
5. Per capita state and local expenditures (A3/A4)	11,292.00	10,064.72	1,227.28

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

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

SELPA:

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

31 66910 0000000 Report SEMA

icei	County	

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:	6 - 1		
a. Expenditures paid from local sources	9,092,704.16	7,970,279.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2	0.000.704.46	0.00	
Net expenditures paid from local sources	9,092,704.16	7,970,279.60	1,122,424.56
b. Per capita local expenditures (B1a/A4)	7,187.91	6,412.13	775.78
If both of the differences in Column C are negative, the After reviewing all sections of this form, please select which of the requirement and make the selection on Page 1.			et the 2014-15 MOE
Dennis Snelling	yw ±.y. =	(916) 771-1600 Ext. 111	= 2
Contact Name		Telephone Number	
Assistant Superintendent, Business		dsnelling@rcsdk8.org	
Title		E-mail Address	

SELPA: Placer

Placer County (PL)

		1					
			A = 1	40. 5. 4. 50. 4		·	
Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
	ENDITURES - All Sources	(1200)	1, 29.1	(1 502)	1, 400/	1 25-7	<u> </u>
	Certificated Salaries						
	Classified Salaries					***************************************	
	Employee Benefits						
	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
i							
7310	Transfers of Indirect Costs	1	ì				
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
{	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						·
2000-2999	Classified Salaries						· · · · · · · · · · · · · · · · · · ·
3000-3899	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Coats	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund				-		
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Γ			T	· · · ·		r	
Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
TOTAL EXPE	NDITURES - Ali Sources	}					
1000-1999	Certificated Salaries						
2000-2989	Classified Salaries						
3000-3999	Employee Benefits						
	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay			· ·			
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund		·				
PCRA	Program Cost Report Allocations						·
1	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
i	RES - Paid from State and Local Sources						
	Certificated Salaries						
	Classified Salaries						
3000-3999							
4000-4899							
5000-5999	• • • • • • • • • • • • • • • • • • • •						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439							
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs			•			
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
}	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA:

Placer County (PL)

Object Code	Description Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jt. Un. High (PL16)	Tahoe-Truckee Jt. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
TOTAL EXPE	ENDITURES - Ali Sources						
1000-1999	Certificated Salaries	7,273,639.16					
2000-2999	Classified Salaries	2,742,408,37					
3000-3999	Employee Benefits	2,721,394.35					
4000-4999	Books and Supplies	148,119,43					
5000-5999	Services and Other Operating Expenditures	2,190,026.00					
6000-6999		0.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,508.90					
	Total Direct Costs	15,109,086.21	0.00	0.00	0.00	0.00	0.00
7310 7350	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	7,282.00					
PCRA	Program Cost Report Allocations	1,305,458.60					
	Total Indirect Costs and PCR Allocations	1,312,740.60	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	16,421,836.81	0.00	0.00	0.00	0.00	0.00
	RES - Paid from State and Local Sources						
	Certificated Salaries	6,872,670.13					
	Classified Salaries	1,170,159.16					
	p.c.you	2,176,316.78					
4000-4999	Books and Supplies	142,205.61					
5000-5999	Services and Other Operating Expenditures	2,126,363.32					
	Capital Outlay	0.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,508.90					
	Total Direct Costs	12,521,223.90	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	1,236.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
PCRA	Program Cost Report Allocations	1,305,458.60					
	Total Indirect Costs and PCR Allocations	1,308,694.60	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,827,918.50	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	458,466.42			5.30	5.50	
	TOTAL COSTS	14,284,384,92	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Object Code		Horizons Instructional Systems (PLA1)	Adjustments*	Total
1	NDJTURES - Ali Sources			
1000-1999	Certificated Salaries	<u> </u>		7,273,639.16
2000-2999				2,742,408.37
	Employee Benefits			2,721,394.35
4000-4999	Books and Supplies			148,119.43
5000-5999	Services and Other Operating Expenditures			2,190,026.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,508.90
1	Total Direct Costs	0.00	0.00	16,109,098.21
7310	Transfers of Indirect Costs			7.282.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			1,305,458,60
1 . 0.0.	Total Indirect Costs and PCR Allocations	0.00	0.00	1,312,740.60
1	TOTAL COSTS	0.00	0.00	16,421,836.81
EXPENDITU	RES - Pald from State and Local Sources			
	Certificated Salaries			6,872,670.13
	Classified Salaries			1,170,159.16
3000-3999				2,176,316.78
4000-4999				142,205.61
5000-5989	Services and Other Operating Expenditures			2,126,363.32
6000-6999	• • •			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,508,90
	Total Direct Costs	0.00	0.00	12,521,223.90
7310	Transfers of Indirect Costs			1,236.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			1,305,458.60
] .	Total Indirect Costs and PCR Allocations	0.00	0.00	1,308,694.60
1	TOTAL BEFORE OBJECT 8980	0.00	0.00	13,827,918,50
8980	Contributions from Unrestricted Revenues to Federal			
0800	Resources	1 _	ĺ	458,486.42
	TOTAL COSTS	0.00	0.00	14,284,384.92

SELPA:

Placer County (PL)

Object Code	Description	Piacer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elomentary (PL05)
	RES - Paid from Local Sources			·			
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
}	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	TED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Eureka Union Elementery (PLC6)	Foresthill Union Elementary (PLO7)	Loomis Union Elementary (PLG8)	Newcastle Elementary (PL09)	Piecer Hills Union Elomentary (PL12)	Rocklin Unified (PL13)
	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries				,		
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
}	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
!	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

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

SELPA:

Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL16)	Roseville Jt. Un. High (PL16)	Tehoe-Truckee Jt. Unified (PL17)	Westem Placer Unified (PL18)	Partnerships for Student-Centered Loaming (PLA02)
EXPENDITU	RES - Paid from Local Sources						į
1000-1999	Certificated Salaries	1,018,471.49					
2000-2999	Classified Salaries	251,137.57					
3000-3999	Employee Benefits	311,309.68					
4000-4999	Books and Supplies	66,343.25					
5000-5999	Services and Other Operating Expanditures	(54,363.58)					
6000-6999	Capital Outlay	0,00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,508.90					
	Total Direct Costs	1,626,407.29	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
İ	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,626,407.29	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)	458.466.42					
8980	Contributions from Unrestricted Revenues to State Resources	7.009.830.45					
	TOTAL COSTS	9,092,704.16	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	TED PUPIL COUNT	1,265					

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

SELPA:

Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
EXPENDITUR	RES - Paid from Local Sources	ł		
1000-1999	Certificated Salaries			1,018,471.49
2000-2999	Classified Salaries			251,137.57
3000-3999	Employee Benefits			311,309.66
4000-4999	Books and Supplies			66,343.25
5000-5999	Services and Other Operating Expenditures			(54,383.58
6000-6999	Capital Outlay			0.0
7130	State Special Schools			0.0
7430-7439	Debt Service			33,508.90
	Total Direct Costs	0.00	0.00	1,626,407.29
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	1,626,407.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			400 400
0000	Contributions from Unrestricted Revenues to State Resources			456,466.42
8980			0.00	7,009,830.45
	TOTAL COSTS	0.00	0.00	9,092,704.16

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

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

Roseville City Elementary Piecer County

SELPA: Piecer County (PL)

strain an additional sheet with explanations of any amounts in the				To	0	0	0	0 1
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calcutation (Line C1 plus Line C2)	0	0	0		•			
Adjustments not included in Line C1								
Induplicated Pupil Count Amount reported in 2013-14 Report SEMA, LE-CY								
5. 2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum tines B1 through B4)	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
f enil in lincluded in Line 1								
3. Restatements of 2014-15 special education beginning fund t end included in Line 1								
2. Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Total Costs amounts from LCY) worksheets Expenditures by LEA (LE-CY) worksheets								
Total 2013-14 Local Expenditures (LE-PY, Column B)		•						
5. 2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	00.0	00.0	00.0	00.0	00.0	00.0	00.0	00.0
f Other adjustments not included in Line 1			-					
3. Restatements of 2014-15 special education beginning fund balances not included in Line 1							,	
for serutibneque noticoube lebeqs %1-5105 to stremulaujus mudit serut noticoup. S								
Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
ler from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Expenditures by LEA (LE-PY) worksheets)	Placer COE (PL00)	Ackermen Elementary (PL01)	Aita-Duich Flat (PLO2)	Aubum Unlon Elementary (E019)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PLOS)	Eureka Union Elementary (PL08)	Foresthill Union Elementary (PLO7)

ent ni annome to snotsespect with explanations of any amounts in the

SELPA:	Placer County (PL)

(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL08)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jt. Un. High (PL16)	Tahoe-Truckee Jt. Unified (PL17)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets					12,510,450.40			
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	12,510,450.40	0.00	0.00	0.00
B. Total 2013-14 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets	·				7.970,279.60			
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 Local Expenditures, Adjusted for 2014-15 MOE Celculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	7,970,279.60	0.00	0.00	0.00
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY					1,243			
2. Adjustments not included in Line C1								
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2) Attach as additional about with overland land of care appoints in the	0	0	0	0	1,243	0	0	0

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

SELPA: Placer County (PL)

Γ			<u> </u>	Γ	T	Г	 }
(E)C	inter	from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual erison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)		Adjustments*	TOTAL
A	. To 1.	rtal 2013-14 State and Local Expenditures (LE-PY, Column A) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheats					12,510,450.40
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1					0.00
	3.	Restatements of 2014-15 special education beginning fund balances not included in Line 1					0.00
	4.	Other adjustments not included in Line 1				_	0.00
	5.	2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	12,510,450.40
В.		tal 2013-14 Local Expenditures (LE-PY, Column B) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets					7,970,279.60
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1					0.00
	3.	Restatements of 2014-15 special education beginning fund balances not included in Line 1			_		0.00
	4.	Other adjustments not included in Line 1					0.00
	5.	2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	7,970,279.80
c.	Un 1.	duplicated Pupil Count Amount reported in 2013-14 Report SEMA, LE-CY			5,66	5.00	
	2.	Adjustments not included in Line C1			·		1,243
	3.	2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)					0
٦,	Att	ach an additional sheet with explanations of any amounts in the	0	0	0	0	1,243

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

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

31 66910 0000000 Report SEMA

SELPA:	Placer County (PL)		
		— ————	
This form is un Expenditures	sed to check maintenance of effort (MOE) for a SELPA with two or more members. by SELPA (SE-CY) and the 2013-14 Expenditures by SELPA (SE-PY), to the CDE.	Submit this form, together	with the 2014-15
After reviewi	ng all sections of this form, please select which of the following methods you nent.	r SELPA chooses to use t	to meet the 2014-15
x	Combined state and local expenditures		
	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your SELPA determines that a reduction in expenditures occurred as a result or calculate a reduction to the required MOE standard. Reductions may apply to loc MOE standard, or both.	f one or more of the followin al only MOE standard, comb	g conditions, you may bined state and local
	Voluntary departure, by retirement or otherwise, or departure for just cause, o related services personnel.	f special education or	
	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 child with a disability that is an exceptionally costly program, as determined by		l :
	a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or		
	c. No longer needs the program of special education.		
	 The termination of costly expenditures for long-term purchases, such as the a equipment or the construction of school facilities. 	cdrasinou of	
	5. The assumption of cost by the high cost fund operated by the SEA under 34 C	CFR Sec. 300.704(c).	
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
		•	
	Total exempt reductions	0.00	0.00
	-		V.UU_

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 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(d))
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
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			
fine (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)	
requirement/.			
Available to set aside for EIS			
(line (b) minus line (e), zero if negative)	0.00	(1)	
	 		

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

31 66910 0000000 Report SEMA

SELPA:

Placer County (PL)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (SE-CY Worksheet)	Actual Expenditures FY 2013-14 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Total special education expenditures	16,421,836.81		
2. Less: Expenditures paid from federal sources	2,137,451.89		
3. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	14,284,384.92 14,284,384.92	12,510,450.40 0.00 0.00 12,510,450.40	1,773,934.52
4. Special education unduplicated pupil count	1,265	1,243	
5. Per capita state and local expenditures (A3/A4)	11,292.00	10,064.72	1,227.28

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

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

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

31 66910 0000000 Report SEMA

SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

		FY 2014-15	FY 2013-14	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	9,092,704.16 9,092,704.16	7,970,279.60 0.00 0.00 7,970,279.60	1,122,424.56
	b. Per capita local expenditures (B1a/A4)	7,187.91	6,412.13	775.78
	If one or both of the differences in Column C are position prior year's net local expenditures), the MOE requirem	ive (current year local expe ent is met.	enditures, in total or per ca	apita, are greater than

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

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

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

		2015-16 Budget by LEA (LB-B)								- Терс		
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total		
	UNDUPLICATED PUPIL COUNT								of the part is	1,26		
	GET (Funds 01, 09, & 62; resources 0000-9999)	14 1 300 11 11	28	CONTROL DEFENDANCE	TO THE COLUMN TO	94 M 2 CHON 1 (140) CORCO 23	THE PROPERTY AND THE PR	27 (21 - 11 - 22 NO - 27 NO NO NO NO	CONTRACTOR CONTRACTOR			
1000-1999	Certificated Salaries	1,653,584.00	0.00	0.00	0.00	1,690,448.00	244,676.00	4,210,429.00		7,799,137.00		
2000-2999	Classified Salaries	356,390.00	0.00	0.00	0.00	369,963.00	567,627.00	1,611,490.00		2,905,470.00		
3000-3999	Employee Benefits	496,015.00	0,00	0.00	0,00	482,554.00	222,574.00	1,408,271.00		2,609,414.0		
4000-4999		74,000.00	0.00	0.00	0.00	10,500.00	122,759.00	40,000.00		247,259.00		
5000-5999	Services and Other Operating Expenditures	744,450.00	0.00	0.00	0.00	0.00	519,727.00	546,818.00		1,810,995.00		
6000-6999	Capital Outlay	310,188.00	0.00	0.00	0.00	0.00	0.00	0.00		310,188.00		
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7430-7439	Debt Service	33,230.00	0.00	0.00	0.00	0.00	0.00	0.00		33,230.00		
	Total Direct Costs	3,667,857.00	0.00	0.00	0,00	2,553,465.00	1,677,363.00	7,817,008,00	0.00	15,715,693.00		
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		, 0.00		
A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL COSTS	3,667,857.00	0.00	0.00	0.00	2,553,465.00	1,677,363.00	7,817,008.00	0.00	15,715,693.00		
STATE AND	LOCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2999, 3385, & 6000	-9999)					2.5.1.3				
1000-1999	Certificated Salaries	1,600,414.00	0.00	0.00	0.00	1,376,408.00	244,676.00	4,177,939.00		17,399,437.00		
2000-2999	Classified Salaries	349,747.00	0.00	0.00	0.00	369,963.00	271,909.00	249,678.00		1,241,297.00		
3000-3999	Employee Benefits	477,372.00	0.00	0.00	0.00	408,686,00	140,991.00	1,054,639.00		2,081,688.00		
4000-4999	Books and Supplies	74,000.00	0.00	0.00	0.00	10,500.00	0.00	40,000.00		124,500.00		
5000-5999	Services and Other Operating Expenditures	744,450.00	0.00	0.00	0.00	0.00	444,727.00	546,818.00		1,735,995.00		
6000-6999	Capital Outlay	310,188.00	0.00	0.00	0.00	0.00	0.00	0.00		910,188.00		
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7430-7439	Debt Service	33,230.00	0.00	0.00	0.00	0.00	0.00	0.00		33,230.00		
	Total Direct Costs	3,589,401.00	0.00	0.00	0.00	2,165,557.00	1,102,303.00	6,069,074.00	0.00	12,926,335.00		
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
1330	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00		
	TOTAL BEFORE OBJECT 8980	3,589,401,00	0.00	0.00	0.00	2,165,557.00	1,102,303.00	6,059,074.00	0.00	12,926,335.00		
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)											
										564,783,00		
	TOTAL COSTS	的时间的控制是在特别的	的同时是特殊的思考结合	计算是实现的数据的	学科学学科的	相相的知识的情况的指指	AND THE PERSON OF THE PERSON O	不是不是出版表现的	學的物理學的學術學的學	13,491,118.00		

	Control of the second s			2015-16 Budget	DY LEA (LB-B)					
Object Code	e Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)		4.40	
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 80	00-9999)	- (Coar code)	Togal 2000]	(GOALS) 10)	[G0ai 5730]	(Goal 5/50)	(Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	1,040,625.00	0.00	0.00	0.00	247,421.00	0.00	500.00		1,288,546.00
2000-2999	Classified Salaries	267,350,00	0.00	0.00	0.00	9,269.00	0.00	25.164.00		301,783.00
3000-3999	Employee Benefits	331,254.00	0.00	0.00	0.00	54,499.00	0.00	5,515.00		391,268.00
4000-4999	Books and Supplies	59,000.00	0.00	0.00	0.00	500.00	0.00	0.00		59,500.00
5000-5999	Services and Other Operating Expenditures	662,183.00	0.00	0.00	0,00	0.00	0.00	(728,724.00)		(66,541,00)
6000-6999	Capital Outlay	310,188.00	0.00	0.00	0.00	0.00	0.00	0.00		310,188.00
7130	State Special Schools	0,00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
7430-7439	Debt Service	33,230.00	0.00	0,00	0.00	0,00	0.00	0.00		33,230.00
	Total Direct Costs	2,703,830.00	0.00	0,00	0.00	311,689.00	0.00	(697,545.00)	0.00	2,317,974.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		. 0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	. 0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,703,830.00	0.00	0.00	0.00	311,689.00	0.00	(697,545.00)	0.00	2,317,974.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									564,783.00
	TOTAL 00070									7,229,645.00
	TOTAL COSTS	运动地沿岸地址积30%	田田郡民和出間開始的聲	建 基础的包含基础。从为这种	Particular Representation	能認用性對地理解		用品的工作。	建筑的的规则	10,112,402.00

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

bject Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT							47.5		1,26
OTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-9999			THE PARTY OF THE P	A STATE OF THE STA	PRINCIPAL STREET, STRE	and the second second	AULISIONS DINAVETASS	A THE PROPERTY AND A SHOUL	
1000-1999	Certificated Salaries	1,320,300.49	0.00	0.00	0.00	1,610,974.34	370,670.40	3,971,693.93		7,273,639.16
2000-2999	Classified Salaries	40,912.32	0,00	0.00	0.00	337,651.30	634,052.89	1,429,791.86		2,742,408.3
3000-3999	Employee Benefits	464,372.65	0.00	0.00	0.00	514,014.09	280,796.05	1,462,211.56		2,721,394.3
4000-4999	Books and Supplies	109,315.52	0,00	0.00	0.00	4,373.75	4,319.29	30,110.87		148,119.4
5000-5999	Services and Other Operating Expenditures	735,850.01	0.00	0.00	0.00	189.00	880,466.47	573,520.52		2,190,026.00
6000-6999	Capital Outlay	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,508.90	0.00	0.00	0.00	0.00	0,00	0.00		33,508,90
	Total Direct Costs	3,004,259.89	0.00	0.00	0.00	2,467,202.48	2,170,305.10	7,467,328.74	0.00	15,109,096.2
7310	Transfers of Indirect Costs	1,236.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46	50	7,282.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,305,458.60	指定。由於自然的能	地位别的现在分词	E-media 15年1月1日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日	以此可以有理學是有可			性語句评句如於	1,305,458,60
	Total Indirect Costs	1,236.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46	0.00	7,282.00
100	TOTAL COSTS	3,005,495.89	0.00	0.00	0.00	2,467,202.48	2,172,977.64	7,470,702.20	0.00	15,116,378.21
	(PENDITURES (Funds 01, 09, and 62; resources 300)		The same of the sa							
	Certificated Salaries	38,915.45	0.00	0.00	0.00	312,110.76	20,618.09	29,324.73		400,969.03
	Classified Salaries	11,645.97	0.00	0.00	0.00	119.16	367,361.22	1,193,122.86		1,572,249.21
3000-3999	Employee Benefits	11,722.11	0.00	0.00	0,00	67,043.13	110,096.72	356,215.61		545,077.57
4000-4999	Books and Supplies	0.01	0.00	0.00	0.00	0.00	4,319.29	1,594.52		5,913.82
5000-5999	Services and Other Operating Expenditures	(31,393.41)	0.00	0.00	0.00	0.00	70,078.69	24,977.40		63,662.68
6000-6999	Capital Outlay	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1430-1435	Total Direct Costs	30,890.13	0.00	0.00	0.00	379,273.05	572,474.01	1,605,235.12	0.00	2,587,872.31
7040	T () () () () ()	0.00	0.00	200	0.00	0.00	0.070.54	2 272 45	Action to the	0.040.00
7310 7350	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	2,672.54	3,373.46		6,046,00
7350	Total Indirect Costs - Internation	0.00	0.00	0.00	0.00	0.00	2.672.54	3,373.46	0.00	0,00
	TOTAL BEFORE OBJECT 8980	30,890,13	0.00	0.00	0.00	379,273.05	575.148.55	1,608,608.58	0.00	6,046.00 2,593,918,31
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	212210				3.512.536 2.412.53		1,555,055,50 1,100,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,0	3.00	456,466.42

Object Gode		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 01, 09, & 62; resour	ces 0000-2999, 3385	, & 6000-9999)							
	Certificated Salaries	1,281,385.04	0.00	0.00	0.00	1,298,863.58	350,052.31	3,942,369.20		6,872,670,13
2000-2999	Classified Salaries	329,266.35	0.00	0.00	0.00	337,532.14	266,691.67	236,669.00		1,170,159.10
3000-3999	Employee Benefits	452,650.54	0.00	0.00	0.00	446,970.96	170,699.33	1,105,995.95		2,176,316.7
4000-4999	Books and Supplies	109,315.51	0.00	0.00	0.00	4,373.75	0.00	28,516.35		142,205.6
5000-5999	Services and Other Operating Expenditures	767,243.42	0.00	0,00	0.00	189.00	810,387.78	548,543.12		2,126,363.3
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0,00	0.00	0.00	0.00	0,00		0.0
7430-7439	Debt Service	33,508.90	0.00	0.00	0.00	0.00	0.00	0.00		33,508.9
	Total Direct Costs	2,973,369.76	0.00	0.00	0.00	2,087,929.43	1,597,831.09	5,862,093.62	0.00	12,521,223.9
7310	Transfers of Indirect Costs	1,236.00	0.00	0.00	0.00	0.00	0.00	0.00		1,236.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Allocations (non-add)	1,305,458,60	CONTRACTOR OF THE	CONTRACTOR OF THE PARTY OF THE				150000000000000000000000000000000000000		1,305,458.6
	Total Indirect Costs	1,236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,236.0
	TOTAL BEFORE OBJECT 8980	2,974,605.76	0.00	0.00	0.00	2,087,929,43	1,597,831.09	5,862,093,62	0.00	12,522,459.9
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS				12.5					456,466.4
OCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-199	9 & 8000-99991	AND PROPERTY OF PROPERTY AND ADDRESS.	ALABATA SA SERVICIO DE LA CASA DEL CASA DE LA CASA DE LA CASA DE LA CASA DE LA CASA DE LA CASA DEL CASA DE LA	SHENNET SHEET BARRATH STREET	West in some and the second	e princes in August 19 and 19 and	STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,	中国中国区域大型大型区域	12,978,926,3
	Certificated Salaries	784,295.33	0.00	0.00	0.00	233,880.16	0.00	296.00		1,018,471,4
	Classified Salaries	250,961.31	0.00	0.00	0.00	0.00	0.00	176.26		251,137.5
3000-3999	Employee Benefits	266,410.60	0.00	0.00	0.00	44,816.23	0.00	82.83		311,309,6
4000-4999	Books and Supplies	64,617.85	0.00	0.00	0.00	1,725.40	0.00	0.00		66,343.2
5000-5999	Services and Other Operating Expenditures	684,976.42	0.00	0.00	0.00	0.00	0.00	(739,340.00)		(54,363.5
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	33,508.90	0.00	0.00	0.00	0.00	0.00	0.00		33,508.9
	Total Direct Costs	2,084,770.41	0.00	0.00	0,00	280,421.79	0.00	(738,784.91)	0.00	1,626,407.2
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	2,084,770.41	0.00	0.00	0.00	280,421,79	0.00	(738,784,91)	0.00	1,626,407.2
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,009,830.4
	TOTAL COSTS Iditional sheet with explanations of any amounts		的形式是是其他的	的智慧的自然的		种种 医神经性 医神经性 医神经性 医神经性 医神经性 医神经性 医神经性 医神经性	是可以可以不是	agazena mendera	是1985年1986年1985年	9,092,704

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

Roseville City Elementary Placer County

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

31 66910 00000000 Report SEMB

SELPA:	Placer County (PL)		
member of a S AU. If a single	ed to check maintenance of effort (MOE) for an LEA, whether the LEA is a member ELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 20 -LEA SELPA, submit the forms to the CDE. g all sections of this form, please select which of the following methods your	14-15 Expenditures by LEA (L	E-B) to the SELPA
X SECTION 1	Combined state and local expenditures Local expenditures only Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of one calculate a reduction to the required MOE standard. Reductions may apply to loca MOE standard, or both. 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of 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 child with a disability that is an exceptionally costly program, as determined by a searched 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 acception of the construction of school facilities. 5. The assumption of cost by the high cost fund operated by the SEA under 34 Cillist exempt reductions, if any, to be used in the calculation below:	only MOE standard, combine special education or education to a particular the SEA, because the child:	litions, you may ed state and local
	Total exempt reductions	0.00	0.00

Roseville City Elementary Placer County

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

31 66910 0000000 Report SEMB

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

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

Current year funding (IDEA Continue Cont.)		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_(8)	
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)			
If (b) is greater than (a).		TEAT - 17 TANK-157	
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).			
			1
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			Į.
(line (b) minus line (e), zero if negative)	0.00 (f)		

Roseville City Elementary Placer County

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 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
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			MARKET LANGUAGE CONTRACT
 Total special education expenditures 	15,715,693.00		
2. Less: Expenditures paid from federal sources	2,224,575.00		
3. Expenditures paid from state and local sources	13,491,118.00	12,978,926.32	
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	13,491,118.00	12,978,926.32	512,191.68
4. Special education unduplicated pupil count	1,265	1,265	
5. Per capita state and local expenditures (A3/A4)	10,664.92	10,260.02	404.90

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

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

Roseville City Elementary Placer County

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 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 2015-16	Actual FY 2014-15	Difference
1.	Last year's local expenditures met MOE requirement:			
	 Expenditures paid from local sources 	10,112,402.00	9,092,704.16	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	10,112,402.00	9,092,704.16	1,019,697.84
	b. Per capita local expenditures (B1a/A4)	7,993.99	7,187.91	806.08

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

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

683	
Dennis Snelling	(916) 771-1600 Ext. 111
Contact Name	Telephone Number
Assistant Superintendent, Business	dnselling@rcsdk8.org
Title	E-mail Address

Object Code	Description	Placer COE (PL00)	Ackerman Elementery (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
	GET - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						-
4000-4999	Books and Supplies						_
5000-5999	Services and Other Operating Expenditures						
	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs		. 1				
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - S	tate and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					ŀ	
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	ŀ			İ		
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
	GET - All Sources				•		
	Certificated Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - S	tate and Local Sources						
1000-1999	Certificated Salaries			j			
2000-2999	Classified Salaries						
	Employee Benefits						
4000-4999	Books and Supplies						····
5000-5999	Services and Other Operating Expenditures						· · · · · · · · · · · · · · · · · · ·
6000-6999	Capital Outlay			· · · · · · · · · · · · · · · · · · ·			
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	^ ^
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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

31 66910 0000000 Report SEMB

			1	<u> </u>	<u> </u>	T	
Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jt. Un. High (PL18)	Tehoe-Truckee Jt. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centored Learning (PLA02)
TOTAL BUDG	GET - All Sources						
1000-1999	Certificated Salaries	7,799,137.00					
2000-2999	Classified Salaries	2,905,470.00					
3000-3999	Employee Benefits	2,609,414.00					
4000-4999	Books and Supplies	247,259.00					
5000-5989	Services and Other Operating Expanditures	1,810,995.00					•
6000-6999	Capital Outlay	310,188.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.00					
[Total Direct Costs	15,715,693.00	0.00	0.00	0.00	0.00	· 0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
i	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	15,715,693.00	0.00	0.00	0.00	0.00	0.00
BUDGET - St	tate and Local Sources						
1000-1999	Certificated Salaries	7,399,437.00					
2000-2999	Classified Salaries	1,241,297.00					
3000-3999	Employee Benefits	2,081,888.00					
4000-4999	Books and Supplies	124,500.00					
5000-5999	Services and Other Operating Expanditures	1,735,995.00					
6000-6999	Capital Outlay	310,188.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.00					
1	Total Direct Costs	12,926,335.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	12,926,335.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	564.783.00					
ļ	TOTAL COSTS	13.491.118.00	0.00	0.00	0.00	0.00	0.00

		, 		
Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
TOTAL BUD	GET - All Sources ,			
1000-1999	Certificated Salaries			7,799,137.00
2000-2999	Classified Salaries			2,905,470.00
3000-3999	Employee Benefits			2,609,414.00
4000-4999	Books and Supplies			247,259.00
5000-5999	Services and Other Operating Expenditures			1,810,995.00
6000-6999	Capital Outlay			310,188.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230,00
	Total Direct Costs	0.00	0.00	15,715,693.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	15,715,693.00
BUDGET - St	ate and Local Sources			
1000-1999	Certificated Salaries			7,399,437.00
2000-2999				1,241,297.00
3000-3999				2,081,688.00
4000-4999	Books and Supplies			124,500.00
5000-5999	Services and Other Operating Expenditures			1,735,995.00
6000-6999	Capital Outlay			310,188.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.00
	Total Direct Costs	0.00	0.00	12,926,335.00
7310	Transfers of Indirect Costs	·]	ľ	0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	12,926,335.00
8980	Contributions from Unrestricted Revenues to Federal Resources			564 792 00
	TOTAL COSTS	0.00	0.00	564,783.00 13,491,118.00

SELPA:

Object Code	Description	Placer COE (PL00)	Ackerman Elomentary (PL01)	Alta-Dutch Flat Elementary (PLO2)	Aubum Union Elementary (PL03)	Colfax Elementery (PL04)	Dry Creek Joint Elementary (PL05)
	ocal Sources		}				
	Certificated Salaries						
	Classified Salaries						
	Employee Benefits						
4000-4999	Books and Supplies						
6000-5999	Services and Other Operating Expenditures						
	Capital Outlay	···					
7130 7430-7439	State Special Schools Debt Service						
7430-7439	Total Direct Costs	0.00	0.00	0.00	0.00		
	Total Offect Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					ļ	
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
					3.33		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA.	TED PUPIL COUNT						

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

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

SELPA:

Object Code		Eureka Union Elementary (PL08)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
	ocal Sources					, <u> </u>	
	Certificated Salaries			i			
	Classified Salaries						
	Employee Benefits						
4000-4999	Books and Supplies						
	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	FED PUPIL COUNT	J.00	0.00	0.00	0.00	0.00	0.00

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

SELPA:

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL16)	Roseville Jt. Un. High (PL16)	Tahoo-Truckee Jt. Unified (PL17)	Western Placor Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
BUDGET - Lo							
1000-1999	Certificated Salaries	1,288,548.00					
2000-2999	Classified Salaries	301,783.00					
3000-3999	Employee Benefits	391,268.00					
4000-4999	Books and Supplies	59,500.00					
5000-5999	Services and Other Operating Expenditures	(88,541.00)					
6000-6999	Capital Outlay	310,188.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.00					
	Total Direct Costs	2,317,974.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
İ	TOTAL BEFORE OBJECT 8980	2,317,974.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	564,783.00					
8980	Contributions from Unrestricted Revenues to State Resources	7,229,845.00					
1	TOTAL COSTS	10,112,402.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT	1,285					

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

SELPA:

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
	ocal Sources	}		
1000-1999	Certificated Salaries			1,288,546.00
2000-2999	Classified Salaries			301,783.00
3000-3999	Employee Benefits			391,268.00
4000-4999	Books and Supplies			59,500.00
5000-5999	Services and Other Operating Expenditures			(66,541.00
6000-6999	Capital Outlay			310,188.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.00
	Total Direct Costs	0.00	0.00	2,317,974.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	2,317,974.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			E04 700 00
8980	Contributions from Unrestricted Revenues to State Resources			584,783.00
	TOTAL COSTS	0.00	0.00	7,229,845.00
INDUPLICAT	ED PUPIL COUNT	0.00		10,112,402.00 1,265

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

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

SELPA:

		1	 	T			1
Object Code		Placer COE (PL03)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
(2) W. J. W. W. 1985, 1985	NDITURES - All Sources						
	Certificated Satarles						
	Classified Salaries						
	Employee Benefits			ļ	ļ		
	Books and Supplies				<u> </u>		
				 	ļ	 	ļ
	Capital Outlay						
	State Special Schools Debt Service					 	
	Total Direct Costs	0.00	0.00	0.00	0.00		
15 cm - 15 cm	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
1 1 1 1 7 3 7 3 7 3	Transfers of Indirect Costs - Interfund						
	Program Cost Report Allocations (non-add)				Water State of the	***************************************	ZASEN OF SINK WOOD
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources					0.00	0.00
	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service				-		
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
		·					
	Transfers of Indirect Costs - Interfund	0.00					
PCRA	Program Cost Report Allocations (non-add)		以为当时以为此			THE RESERVE OF THE PERSON OF T	新的数据等加强
1971 - 1964 1971 - 1964	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
zitkeft.	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		•				
:	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2.00
I	101111111111	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Γ			Υ	τ	T		
TOTAL EXPENDITURES - All Sources 1000-1999 Cetticated Salaries 2000-2999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Employee Benefits 4000-4999 Books and Other Operating Expenditures 6000-6990 Cetticated Salaries 7130 Slate Special Schools 7130 Transfers of Indirect Costs 7310 Tran			Elementary	Elementary	Elementary	Elementary	Elementary	Rocklin Unified (PL13)
2000-2999 Employee Benefits								
2000-8899 Services and Other Operating Expenditures					l			
4000-4998 Books and Supplies Services and Other Operating Expenditures Services and Other Operating Ex								
Sou0-6898 Services and Other Operating Expenditures Sou0-6899 Capital Outlay State Special Schools Soundary	3000-3999	Employee Benefits						
South-8989 Capital Outley Salets Special Schools Salets Special	4000-4999	Books and Supplies			1			
South-8989 Capital Outley Salets Special Schools Salets Special	5000-5999	Services and Other Operating Expenditures		1		 		
Table Tabl	6000-6999							
Total Direct Costs	7130	State Special Schools				· · · · · · · · · · · · · · · · · · ·		
Transfers of Indirect Costs Tran	7430-7439	Debt Service			<u> </u>			
Transfers of Indirect Costs - Intertund Program Cost Report Allocations (non-add) Program Cost Report Al		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
PCRA Program Cost Report Allocations (non-add) Total Indirect Costs 0.00 0.0	7310	Transfers of Indirect Costs						
Total Indirect Costs	7350	Transfers of Indirect Costs - Interfund		1				
Total Indirect Costs	PCRA	Program Cost Report Allocations (non-add)			WATER CONTRACTOR	Restricted Steams	TOTAL CONTRACT	
TOTAL COSTS		Total Indirect Costs						0.00
EXPENDITURES - Pald from State and Local Sources			0.00					0.00
2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Operating Expenditures 6000-6999 Capital Outlay 7130 State Special Schools 7430-7439 Debt Service Total Direct Costs 7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs - Interfund PCRA Program Cost Report Allocations (non-add) Total Indirect Costs 707AL BEFORE OBJECT 8980 8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	EXPENDITU	RES - Paid from State and Local Sources				3.55	0.00	0,00
3000-3999 Employee Benefits			}					
## 4000-4999 Books and Supplies Solution				1				
Services and Other Operating Expenditures Capital Outlay State Special Schools State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Special School State Sp	3000-3999	Employee Benefits		1				
Capital Outlay Capital Outlay Capital Outlay Capital Outlay Capital Outlay Capital Schools Capital Outlay Capital Schools Capital Outlay Capital Schools Capital Outlay C								
Total Direct Costs Debt Service Total Direct Costs Debt Service Debt Se	5000-5999	Services and Other Operating Expenditures						· · · · · · · · · · · · · · · · · · ·
Total Direct Costs Debt Service		Capital Outlay						
Total Direct Costs								
7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs - Interfund PCRA Program Cost Report Allocations (non-add) Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	7430-7439	Debt Service						
Transfers of Indirect Costs - Interfund		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
PCRA Program Cost Report Allocations (non-add) Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS		Transfers of Indirect Costs						
PCRA Program Cost Report Allocations (non-add) Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	7350	Transfers of Indirect Costs - Interfund						
Total Indirect Costs	PCRA		Service Inducate	PASSA A PROVIDENCIA DE LA PROPINSI DEPUNSIONE DEPUNSIONE DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DEPUNSIONE DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINSI DE LA PROPINS	KANDANA SARAHAN SARAH	THE OWNER AND PROPERTY.	MATERIAL PROPERTY OF THE PARTY	ASSILIES AND PROPERTY OF THE PA
TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 0.00 0.00 0.00 0.00		Total Indirect Costs	O OU	0.00				
8980 Contributions from Unrestricted Revenues to Federal Resources		TOTAL BEFORE OBJECT 8980						0.00
TOTAL COSTS	8980	Contributions from Unrestricted Revenues to Federal Resources	2.00		0.00	0.00	0.00	0.00
		TOTAL COSTS	0,00	0.00	0.00	0.00	0.00	0.00

Reserville City Placer Union High (PL16) Placer Union High (Placer Union High (PL16) Placer Union High (Placer Union High (Placer Union High (Placer								T
1000-1989 Certificated Salaries 7,273,693.16	Object Code	Description	Elementary		High	Unified	Unified	
2000-2999 Classified Salaries 2,742,408.37	TOTAL EXPE	ENDITURES - All Sources						
A000-1999 Employee Benefits 148,119.43	1000-1999	Certificated Salaries	7,273,639.16					<u> </u>
4000-4999 Sorks and Supplies 148,119,43	2000-2999	Classified Salaries	2,742,408.37					
Services and Other Operating Expenditures 2,190,028,00	3000-3999	Employee Benefits	2,721,394.35					
Capital Cultary Capital Cu	4000-4999	Books and Supplies	148,119.43					
7130 State Special Schools 0.00	5000-5999	Services and Other Operating Expenditures	2,190,026.00					
7430-7439 Debt Service Total Direct Costs Total Direct Costs Transfers of Indirect Costs Total Indirect Costs Total Indirect Costs Total Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Indirect Costs Total Costs Total Costs Total Indirect Costs Total Costs Total Indirect Costs Total Indire	6000-6999	Capital Outlay	0.00					
Total Direct Costs	7130	State Special Schools	0.00					
Transfers of Indirect Costs	7430-7439	Debt Service	33,508.90					
Transfers of Indirect Costs - Interfund		Total Direct Costs	15,109,098.21	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund								
PCRA Program Cost Report Allocations (non-add)					 			,
Total Indirect Costs		The state of the s			1-11-4-11-2-11-2-11-11-11-11-11-11-11-11-11-11	10 F 7 - 17 - 17 - 17 - 17 - 17 - 17 - 17	New Colons (see to be see to be	
TOTAL COSTS	PCRA							
EXPENDITURES - Paid from State and Local Sources 6,872,670.13								0.00
1000-1999 Certificated Selaries 6,872,670.13			15,116,378.21	0.00	0.00	0.00	0.00	0.00
2000-2899 Classified Salaries 1,170,159.18				İ	ļ			
Substrate								
4000-4999 Books and Supplies 142,205.81		**********						
Services and Other Operating Expenditures 2,126,383.32		• •						
Capital Outlay Capi		· ·						
Transfers of Indirect Costs 1,236.00 12,521,223.90 0.00		· · · · · · · · · · · · · · · · · · ·						
Total Direct Costs 33,508.80 0.00 0.	6000-6999	•						
Total Direct Costs 12,521,223.90 0.00 0.00 0.00 0.00 0.00 0.00 0.00	7130	State Special Schools						
Transfers of Indirect Costs 1,238.00	7430-7439	Debt Service	33,508.90					
Transfers of Indirect Costs - Interfund 0.00		Total Direct Costs	12,521,223.90	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund 0.00								
PCRA Program Cost Report Allocations (non-add) Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources 458,488.42								
Total Indirect Costs 1,238.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00				CONTRACTOR CONTRACTOR	NI TOTAL CONTRACTOR AND AND AND AND AND AND AND AND AND AND	New York and the Control of the Cont	and the second s	(real-library and was considered
TOTAL BEFORE OBJECT 8980 12,522,459.90 0.00 0.00 0.00 0.00 0.00 0.00 0.00	PCRA	-	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO I					THE RESERVE THE PROPERTY OF THE PARTY OF THE
8980 Contributions from Unrestricted Revenues to Federal Resources 458,488.42								0.00
Resources 456,488.42		TOTAL BEFORE OBJECT 8980	12,522,459.90	0.00	0.00	0.00	0.00	0.00
	8980		A59 AP9 A2					
		TOTAL COSTS	12,978,926.32	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
	ENDITURES - All Sources			
1000-1999	Certificated Salaries			7,273,639.16
2000-2999				2,742,408.37
	Employee Benefits			2,721,394.35
4000-4999				148,119.43
5000-5999	and a man a boundary myberiotics			2,190,026.00
	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,508.90
ł	Total Direct Costs	0.00	0.00	15,109,096.21
7310	Transfers of Indirect Costs			7,282.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			
	Total Indirect Costs	0.00	0.00	7,282.00
	TOTAL COSTS	0.00	0.00	15,116,378.21
EXPENDITU	RES - Paid from State and Local Sources			
	Certificated Salaries			6,872,670.13
	Classified Salaries			1,170,159.16
	Employee Benefits			2,176,316.78
4000-4999				142,205.61
5000-5999	Services and Other Operating Expenditures			2,126,363.32
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,508.90
	Total Direct Costs	0.00	0.00	12,521,223.90
7310	Transfers of Indirect Costs			1,236.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Coat Report Allocations (non-add)			
	Total Indirect Costs	0.00	0.00	1,236,00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	12,522,459.90
8980	Contributions from Unrestricted Revenues to Federal Resources			
	TOTAL COSTS			458,486.42
	101/1L 00010	0.00	0.00	12,978,926.32

Object Code		Piecer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementery (PL05)
	RES - Paid from Local Sources						
	Certificated Salaries						
	Classified Salaries						
	Employee Benefits						
	Books and Supplies						
	Services and Other Operating Expenditures						
	Capital Outlay						
	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0,00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	TED PUPIL COUNT						

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

SELPA:

Object Code	Description	Eureka Union Elementary (PL08)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
EXPENDITU	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund			· · · · · · · · · · · · · · · · · · ·			
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	TED PUPIL COUNT		3.00	3.00	3.00	3.00	J.00

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

Object Code		Roseville City Elementary (PL14)	Placer Union High (PL16)	Roseville Jt. Un. High (PL16)	Tahee-Truckee Jt. Unified (PL17)	Westem Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
EXPENDITUR	RES - Paid from Local Sources						
	Certificated Salaries	1,018,471.49					
2000-2999	Classified Salaries	251,137.57					
3000-3999	Employee Benefits	311,309.66					
4000-4999	Books and Supplies	68,343.25					
5000-5999	Services and Other Operating Expenditures	(54,383.58)	•				
6000-6999	Capital Outlay	0.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,508.90					
	Total Direct Costs	1,626,407.29	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,626,407.29	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)	456,466.42					
8980	Contributions from Unrestricted Revenues to State Resources	7,009,830.45					
	TOTAL COSTS	9,092,704.16	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	red Pupil Count	1,265					

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

SELPA:

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
	RES - Paid from Local Sources			
	Certificated Salaries			1,018,471.49
2000-2999	Classified Salaries			251,137.57
3000-3999	Employee Benefits			311,309.66
4000-4999	Books and Supplies			66,343.25
5000-5999	Services and Other Operating Expenditures			(54,383.58)
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,508.90
	Total Direct Costs	0.00	0.00	1,626,407.29
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	1,626,407.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			450 400 40
8980	Contributions from Unrestricted Revenues to State Resources			458,488.42
	TOTAL COSTS	0.00	0.00	7,009,830.45 9,092,704.16
UNDUPLICAT	ED PUPIL COUNT	0.00	0.00	1,265

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

Roseville City Elementary Placer County

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

31 66910 0000000 Report SEMB

•	SELPA Maintenance of Effort Calculation (SMC-B)	-
SELPA:	Placer County (PL)	
This form is u Budget by SE	used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 ELPA (SE-B) and the 2014-15 Expenditures by SELPA (SE-B), to the CDE.	
After reviewi	ing all sections of this form, please select which of the following methods your SELPA chooses to use to meet the 2015-1	<u>6</u>
MOE require	ment.	_
X	Combined state and local expenditures	
	Local expenditures only	
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204	
	If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you mealculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.	ay i
	 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	
	2. A decrease in the enrollment of children with disabilities.	
	The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:	
	 a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 	
	 The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. 	
	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).	
	List exempt reductions, if any, to be used in the calculation below: State and Local Local Only	

Total exempt reductions

0.00

0.00

Roseville City Elementary Placer County

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 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(d))
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

Current upon funding (IDEA O)		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)		(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			l
(line (b) minus line (e), zero if negative)	0.00	(f)	
			

Roseville City Elementary Placer County

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

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2015-16 (SB-B Worksheet)	Actual Expenditures FY 2014-15 (SE-B Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	15,715,693.00		
2.	Less: Expenditures paid from federal sources	2,224,575.00		
3.	Expenditures paid from state and local sources	13,491,118.00	12,978,926.32	
	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	13,491,118.00	12,978,926.32	512,191.68
4.	Special education unduplicated pupil count	1,265	1,265	
5.	Per capita state and local expenditures (A3/A4)	10,664.92	10,260.02	404.90

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

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

Roseville City Elementary Placer County

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

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

The same with the same same same same same same same sam					
1 Lock your local and a state of the state o	Budget FY 2015-16	Actual FY 2014-15	Difference		
 Last year's local expenditures met MOE requirement: 					
 Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 	10,112,402.00	9,092,704.16			
Less: 50% reduction from SECTION 2		0.00			
Net expenditures paid from local sources	10,112,402.00	9,092,704.16	1,019,697.84		
b. Per capita local expenditures (B1a/A4)	7,993.99	7,187.91	806.08		
If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met. If both of the differences in Column C are negative, the MOE is not met based on local expenditures only. After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.					
Dennis Snelling					
Contact Name		(916) 771-1600 Ext. 111 Telephone Number			
		relephone (4umber			
Assistant Superintendent, Business		dsnelling@rcsdk8.org			
Title		E-mail Address			

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Unaudited Actuals 2014-15 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.

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 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 Cutflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

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

PASSED

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

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

PASSED

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

zero by fund.

PASSED

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

PASSED

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

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

 PASSED

SUPPLEMENTAL CHECKS

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

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

 PASSED
- LOT-IMPORT (F) If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED
- LOT-CONTRIB-IMPORT-A (F) If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

PASSED

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

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

PASSED

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

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

PASSED

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

PASSED

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

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

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

PASSED

Checks Completed.

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Unaudited Actuals 2015-16 Budget Technical Review Checks

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)

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

IMPORT CHECKS

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

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

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

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

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

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

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

CHK-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.

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.

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

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

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

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

PASSED

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 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.

PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	5640	-2,369.06
Explanat	ion: The District used its 2015-16	adopted budget in the unaudited
actuals.	Resource 5640 fund balance was \$	13,978 less than projected.
However,	the District will not have a nega	tive fund balance in 2015-16 Medi-
	t will not spend its 2015-16 Medi-	

7405 -1,000,000.00

Explanation: The District used its 2015-16 adopted budget in the unaudited actuals. The District expected to receive its resource 7405 Common Core textbooks in 2015-16, however, they were received in 2014-15. The District has adjusted its budgets in both fiscal years and has no expenditures budgeted in resource 7405 for the 2015-16 fiscal year.

Total of negative resource balances for Fund 01 -1,002,369.06

OBJECT

9790

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

EXCEPTION

01	5640	9790	-2,369.06	
Explanat	ion:The Dist	rict used it:	s 2015-16 adopted budget in the unaudited	
actuals.	Resource 5	640 fund bala	ance was \$13,978 less than projected.	
However, the District will not have a negative fund balance in 2015-16 for				
Medi-Cal	as it will :	not spend it:	s 2015-16 Medi-Cal revenues until 2016-17.	

RESOURCE

VALUE

FUND

Explanation: The District used its 2015-16 adopted budget in the unaudited actuals. The District expected to receive its resource 7405 Common Core textbooks in 2015-16, however, they were received in 2014-15. The District has adjusted its budgets in both fisal years and has no expenditures budgeted in resource 7405 for the 2015-16 fiscal year.

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.

PASSEI

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

PASSED

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

PASSED

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

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

PASSED

Checks Completed.