

RINCON VALLEY UNION SCHOOL DISTRICT

MEMORANDUM

TO: Tony Roehrick, Ed. D.
FROM: Joseph Pandolfo, Ed.D.
SUBJECT: 2015-16 Report of Unaudited Actuals Financial Data
DATE: September 13, 2016

The California Department of Education requires this report for the purpose of summarizing the District's financial transactions for Fiscal Year (FY) 2015-16. The Sonoma County Office of Education SCOE reviews this report and makes comments to the District when necessary. This report is then transmitted to the Department of Education along with any of SCOE's comments.

Following this memo are the statement for each fund in numeric order.

General Fund

The General Fund closed the year with a surplus of \$2,053,080 which is comprised of a \$1,060,664 of restricted funds and \$992,445 of unrestricted funds.

The increase in the unrestricted portion was due to several **one-time sources**:

Prior Year Mandate Block Grant	\$420,000
Prior Year MAA funding	\$110,000
Workers Compensation Refund	\$ 81,000
Microsoft Refund	\$ 84,000
Site Carry-Over	\$150,000

The increase in restricted funds were due to monies saved to be used for future projects, adoptions or professional development. These funds include:

Med-Cal Billing	\$ 51,476
Clean Energy	\$881,473
Educator Effectiveness	\$134,521
Lottery (materials)	\$156,502
Maintenance	\$304,700

The District was able to meet its board mandated 15% *reserve for economic uncertainty* requirement as well as have enough cash to meet its obligations without the need of Tax and Revenue Anticipation Notes (short term loan). The low point in fiscal year 2015-16 for cash was in

November 2015, where the general fund ended the month with a cash balance of approximately \$2.7 million.

Other Funds

Fund 09 is used for *Rincon Valley Charter School* and the ending fund balance in this fund increased by \$84,741 to \$238,793. This increase is largely due to one-time money from the state as well as an increase in the home school program, whose funds are accounted for in this fund.

Fund 12, is used for *Daycare* and closed the year with a \$66,238 surplus. This surplus was created because the District cut the rent costs for the program by about this amount two years ago. The total budget for this program is in excess of \$1 million and the fund finished the year with a reserve of \$239,778.

The *Cafeteria Special Reserve Fund 13* finished the year with a surplus of \$124,298. Most of this amount is from one-time sources.

The *Building Fund 21* is utilized to account for bond proceeds. By the close of the year, there was a \$12,320,414 balance remaining, which will be used to pay for continued construction costs at Binkley and Madrone Schools, and to start the Village School construction project.

The *Capital Facilities Fund 25* generated almost enough funds to fully make payment on the lease used to construct Austin Creek and the RVCS Sequoia Campus. Revenues for the fund were \$230,010 and the lease payment was \$231,264.

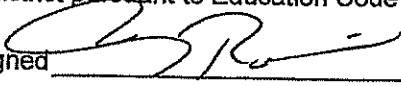
Fund 40, which is a *Special Reserve for Capital Outlay Projects*, finished the year with an ending balance of slightly over \$5.5 million. Out of this balance, approximately \$3.2 million will be needed for the Oak Park property purchase, and an additional \$1.8 million is needed to complete last summer's construction work which is being paid for from this fund. The remaining balance will be used for next summer's construction work.

The remainder of the SACS unaudited actuals report contains numerous technical reports that check compliance with various requirements such as special education, no child left behind, Gann limit, indirect cost rate, et. al. There were no issues with any of these requirements.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept. 13, 2016

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.93%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$20,641,617.15
	Appropriations Subject to Limit	\$20,641,617.15
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.00%
CMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	27,884,957.70	405,998.00	28,290,955.70	29,099,170.00	376,183.00	29,475,353.00	4.2%
2) Federal Revenue		8100-8299	138,418.00	1,309,301.90	1,447,719.90	25,000.00	978,156.00	1,003,156.00	-30.7%
3) Other State Revenue		8300-8599	2,182,181.15	2,181,680.87	4,363,862.02	487,566.80	1,353,506.00	1,841,072.80	-57.8%
4) Other Local Revenue		8600-8799	2,769,932.00	5,181,080.33	7,951,012.33	2,483,634.22	4,145,689.71	6,629,323.93	-16.6%
5) TOTAL REVENUES			32,975,488.85	9,078,061.10	42,053,549.95	32,095,371.02	6,853,534.71	38,948,905.73	-7.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,601,593.61	4,723,429.45	16,325,023.06	11,960,481.70	4,195,507.45	16,155,989.15	-1.0%
2) Classified Salaries		2000-2999	3,425,384.98	2,766,304.63	6,191,689.61	3,707,680.29	2,573,088.53	6,280,768.82	1.4%
3) Employee Benefits		3000-3999	4,517,350.85	3,140,719.45	7,658,070.30	4,885,889.38	2,810,816.82	7,696,706.20	0.5%
4) Books and Supplies		4000-4999	1,611,966.63	534,472.96	2,146,439.59	1,067,327.49	507,073.65	1,564,401.34	-27.1%
5) Services and Other Operating Expenditures		5000-5999	2,167,822.34	1,464,613.00	3,632,435.34	2,348,991.11	1,322,253.92	3,671,245.03	1.1%
6) Capital Outlay		6000-6999	481,303.95	400,560.65	881,864.60	0.00	1,506,853.19	1,506,853.19	70.9%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299	8,718.00	0.00	8,718.00	57,114.44	0.00	57,114.44	555.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(367,822.00)	367,187.00	(635.00)	(334,322.00)	317,094.00	(17,228.00)	2613.1%
9) TOTAL EXPENDITURES		7300-7399	23,446,318.36	13,397,287.14	36,843,605.50	23,683,162.41	13,232,687.76	36,915,850.17	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,529,170.49	(4,319,226.04)	5,209,944.45	8,412,208.61	(6,379,153.05)	2,033,055.56	-61.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,416,873.78	0.00	6,416,873.78	4,394,650.00	0.00	4,394,650.00	-31.7%
b) Transfers Out		7600-7629	9,573,738.56	0.00	9,573,738.56	7,300,000.00	0.00	7,300,000.00	-23.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,379,859.94)	5,379,859.94	0.00	(5,497,679.85)	5,497,679.85	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,535,724.72)	5,379,859.94	(3,155,864.78)	(8,413,029.85)	5,497,679.85	(2,915,350.00)	-7.7%

Description	2015-16 Unaudited Actuals		2016-17 Budget		% Diff Column C & F		
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	992,445.77	1,060,633.90	2,053,079.67	(821.24)	(881,473.20)	(882,294.44)	-143.0%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9,599,754.22	468,378.61	10,068,132.83	10,592,199.99	1,529,012.51	12,121,212.50	20.4%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	9,599,754.22	468,378.61	10,068,132.83	10,592,199.99	1,529,012.51	12,121,212.50	20.4%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	9,599,754.22	468,378.61	10,068,132.83	10,592,199.99	1,529,012.51	12,121,212.50	20.4%
2) Ending Balance, June 30 (E + F1e)	10,592,199.99	1,529,012.51	12,121,212.50	10,591,378.75	647,539.31	11,238,918.06	-7.3%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	7,250.00	0.00	7,250.00	7,250.00	0.00	7,250.00	0.0%
Stores	2,226.54	0.00	2,226.54	5,850.00	0.00	5,850.00	162.7%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	1,529,012.51	1,529,012.51	0.00	647,539.31	647,539.31	-57.6%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments	3,620,121.84	0.00	3,620,121.84	3,495,901.22	0.00	3,495,901.22	-3.4%
Partial COP	2,300,121.84		2,300,121.84				
Phone System	320,000.00		320,000.00				
Curriculum Textbook Adoption	1,000,000.00		1,000,000.00				
Partial COP				2,175,901.22		2,175,901.22	
Phone System				320,000.00		320,000.00	
Curriculum Textbook Adoption				1,000,000.00		1,000,000.00	
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	6,962,601.61	0.00	6,962,601.61	7,082,377.53	0.00	7,082,377.53	1.7%
Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,066,004.00	2,708,535.00	31.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	427,094.49	119,114.00	-72.1%
4) Other Local Revenue		8600-8799	2,380.93	1,000.00	-58.0%
5) TOTAL, REVENUES			2,495,479.42	2,828,649.00	13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,126,986.63	1,185,677.48	5.2%
2) Classified Salaries		2000-2999	273,415.48	303,173.37	10.9%
3) Employee Benefits		3000-3999	444,106.73	504,090.40	13.5%
4) Books and Supplies		4000-4999	125,180.76	189,311.80	51.2%
5) Services and Other Operating Expenditures		5000-5999	366,713.77	485,457.52	32.4%
6) Capital Outlay		6000-6999	0.00	204,811.81	New
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	635.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,337,038.37	2,872,522.38	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,441.05	(43,873.38)	-127.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,700.00	84,650.00	14.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,700.00)	(84,650.00)	14.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,741.05	(128,523.38)	-251.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	154,052.42	238,793.47	55.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			154,052.42	238,793.47	55.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			154,052.42	238,793.47	55.0%
2) Ending Balance, June 30 (E + F1e)					
			238,793.47	110,270.09	-53.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	172,647.97	30,763.85	-82.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	66,145.50	79,506.24	20.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	372.00	New
4) Other Local Revenue		8600-8799	1,024,996.78	1,031,405.00	0.6%
5) TOTAL, REVENUES			1,024,996.78	1,031,777.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	584,405.58	630,331.43	7.9%
3) Employee Benefits		3000-3999	201,402.73	213,185.43	5.9%
4) Books and Supplies		4000-4999	99,807.23	105,225.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	73,112.92	88,241.74	20.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			958,728.46	1,036,983.60	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,268.32	(5,206.60)	-107.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,268.32	(5,206.60)	-107.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,509.87	239,778.19	38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,509.87	239,778.19	38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,509.87	239,778.19	38.2%
2) Ending Balance, June 30 (E + F1e)			239,778.19	234,571.59	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	237,778.19	234,571.59	-1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	754,189.88	753,000.00	-0.2%
3) Other State Revenue		8300-8599	56,613.07	61,000.00	7.7%
4) Other Local Revenue		8600-8799	412,153.08	415,100.00	0.7%
5) TOTAL, REVENUES			1,222,956.03	1,229,100.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	304,461.86	324,880.70	6.7%
3) Employee Benefits		3000-3999	109,724.28	115,399.79	5.2%
4) Books and Supplies		4000-4999	24,268.97	25,800.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	745,602.28	735,500.00	-1.4%
6) Capital Outlay		6000-6999	14,599.74	18,000.00	23.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	17,228.00	New
9) TOTAL, EXPENDITURES			1,198,657.13	1,236,808.49	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,298.90	(7,708.49)	-131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,298.90	(7,708.49)	-106.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,960.29	214,259.19	138.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,960.29	214,259.19	138.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,960.29	214,259.19	138.2%
2) Ending Balance, June 30 (E + F1e)			214,259.19	206,550.70	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,359.08	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	209,900.11	206,550.70	-1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,278.90	100,000.00	-1.3%
5) TOTAL REVENUES			101,278.90	100,000.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,085.00	27,000.00	58.0%
5) Services and Other Operating Expenditures		5000-5999	186,122.86	4,500.00	-97.6%
6) Capital Outlay		6000-6999	3,203,063.32	7,900,000.00	146.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,406,271.18	7,931,500.00	132.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,304,992.28)	(7,831,500.00)	137.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,304,992.28)	(7,831,500.00)	137.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,625,406.85	12,320,414.57	-21.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,625,406.85	12,320,414.57	-21.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,625,406.85	12,320,414.57	-21.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	12,320,414.57	4,488,914.57	-63.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,010.35	182,868.34	-20.5%
5) TOTAL, REVENUES			230,010.35	182,868.34	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	182,868.34	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	182,868.34	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			230,010.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	229,836.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(229,836.98)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274.91	448.28	63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274.91	448.28	63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274.91	448.28	63.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	448.28	448.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,681.56	118,605.00	-32.5%
5) TOTAL, REVENUES			175,681.56	118,605.00	-32.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,948.34	4,350,000.00	2415.2%
6) Capital Outlay		6000-6999	1,505,935.77	1,550,000.00	2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	231,264.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,910,148.89	5,900,000.00	208.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,734,467.33)	(5,781,395.00)	233.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,360,401.76	3,000,000.00	-10.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,360,401.76	3,000,000.00	-10.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,625,934.43	(2,781,395.00)	-271.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,893,150.20	5,519,084.63	41.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,893,150.20	5,519,084.63	41.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,893,150.20	5,519,084.63	41.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,519,084.63	2,737,689.63	-50.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,673.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,111,076.45	0.00	-100.0%
5) TOTAL, REVENUES			3,141,750.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,522,612.50	3,101,775.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,522,612.50	3,101,775.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(380,862.49)	(3,101,775.00)	714.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,862.49)	(3,101,775.00)	714.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,900,854.79	2,519,992.30	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,900,854.79	2,519,992.30	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,900,854.79	2,519,992.30	-13.1%
2) Ending Balance, June 30 (E + F1e)			2,519,992.30	(581,782.70)	-123.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,519,992.30	(581,782.70)	-123.1%

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,360.16	1,358.51	1,360.16	1,329.30	1,329.30	1,360.17
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,360.16	1,358.51	1,360.16	1,329.30	1,329.30	1,360.17
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	15.15	15.06	15.15	14.83	14.83	14.83
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.08	1.08	1.08	1.08	1.08	1.08
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)	16.23	16.14	16.23	15.91	15.91	15.91
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,376.39	1,374.65	1,376.39	1,345.21	1,345.21	1,376.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,791.66	1,790.39	1,791.66	1,791.66	1,791.66	1,791.66
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,791.66	1,790.39	1,791.66	1,791.66	1,791.66	1,791.66
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	283.37	283.59	283.37	356.51	356.51	356.51
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	283.37	283.59	283.37	356.51	356.51	356.51
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,075.03	2,073.98	2,075.03	2,148.17	2,148.17	2,148.17

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,122,383.00		1,122,383.00			1,122,383.00
Work in Progress	592,334.00	2,666,978.00	3,259,312.00			3,259,312.00
Total capital assets not being depreciated	1,714,717.00	2,666,978.00	4,381,695.00	0.00	0.00	4,381,695.00
Capital assets being depreciated:						
Land Improvements	2,211,836.82	24,278.00	2,236,114.82			2,236,114.82
Buildings	46,019,678.78	(2,869.78)	46,016,809.00	528,742.72		46,545,551.72
Equipment	2,214,556.79		2,214,556.79	547,823.90		2,762,380.69
Total capital assets being depreciated	50,446,072.39	21,408.22	50,467,480.61	1,076,566.62	0.00	51,544,047.23
Accumulated Depreciation for:						
Land Improvements	(1,054,343.93)		(1,054,343.93)	(87,075.87)		(1,141,419.80)
Buildings	(16,434,786.50)		(16,434,786.50)	(1,354,504.52)		(17,789,291.02)
Equipment	(1,174,316.07)	(1,745.93)	(1,176,062.00)	(184,494.08)		(1,360,556.08)
Total accumulated depreciation	(18,663,446.50)	(1,745.93)	(18,665,192.43)	(1,926,074.47)	0.00	(20,291,266.90)
Total capital assets being depreciated, net	31,782,625.89	19,662.29	31,802,288.18	(549,507.85)	0.00	31,252,780.33
Governmental activity capital assets, net	33,497,342.89	2,686,640.29	36,183,983.18	(549,507.85)	0.00	35,634,475.33
Business-Type Activities:						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1. Certificated Salaries	16,325,023.06	301	2,582,188.21	303	13,742,834.85	305	53,818.91	57,128.91	307	13,685,705.94	309		
2000 - Classified Salaries	6,191,689.61	311	1,508,213.29	313	4,683,476.32	315	354,097.39	422,641.57	317	4,260,834.75	319		
3000 - Employee Benefits	7,658,070.30	321	1,446,078.07	323	6,211,992.23	325	607,729.23	626,287.74	327	5,585,704.49	329		
4000 - Books, Supplies Equip Replace. (6500)	2,573,582.67	331	57,143.15	333	2,516,439.52	335	566,404.44	615,790.26	337	1,900,649.26	339		
5000 - Services. . . & 7300 - Indirect Costs	3,631,800.34	341	397,111.93	343	3,234,688.41	345	701,311.73	883,618.10	347	2,351,070.31	349		
TOTAL					30,389,431.33	365	TOTAL					27,783,964.75	369

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

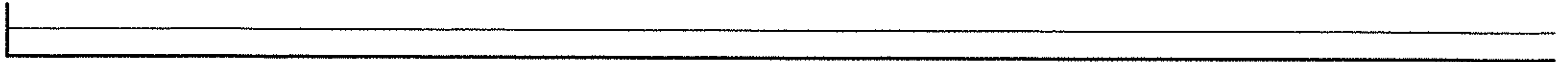
Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	12,865,705.80 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,257,859.40 380
3. STRS.		3101 & 3102	2,129,757.08 382
4. PERS.		3201 & 3202	273,633.15 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	365,280.45 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,968,769.38 385
7. Unemployment Insurance.		3501 & 3502	7,429.50 390
8. Workers' Compensation Insurance.		3601 & 3602	436,137.34 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			20,304,572.10 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			3,325,390.91
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			49,371.41 396
14. TOTAL SALARIES AND BENEFITS.			16,929,809.78 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.93%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.93%
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).	27,783,964.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



Sample School District
SACS Form CEA: Current Expense Formula/Minimum Classroom Compensation -- Ed Code Section 41372
Sample Manual Override Calculation of the Minimum Classroom Compensation Percentage
Fiscal Year: 2015/16

Object	Part I - Current Expense Formula	Additional Reductions: Programs to Exclude from Current Expense Formula, Part I							Total Reductions from this line, Column 4g	Net Current Expenses of Education
		Current Expense of Education Per SACS Column 3	Reductions Extracted per SACS Form CEA, Column 4a	3315	3320	3345	4203	5640		
1000	Expenditure	\$ 13,742,334.85	\$ 53,818.91					\$ 3,310.00	\$ 13,688,515.94	
2000	Certificated Salaries	\$ 4,683,476.32	\$ 354,097.39					\$ 26,958.57	\$ 4,260,834.75	
3000	Employee Benefits	\$ 6,311,992.23	\$ 607,729.23					\$ 10,772.71	\$ 5,585,704.49	
4000	Books, Supplies and Equip Replacement	\$ 2,516,459.52	\$ 566,404.44					\$ 47,304.23	\$ 1,900,649.26	
5000	Services and Indirect Support	\$ 3,234,688.41	\$ 701,311.73	\$ 24,368.00	\$ 1,132.00			\$ 123,121.37	\$ 2,351,070.31	
Totals		\$ 30,389,431.33	\$ 2,283,361.70	\$ 24,368.00	\$ 1,132.00	\$ 31,453.00	\$ 211,466.88	\$ -	\$ 2,605,466.58	\$ 27,783,964.75

Part II - Minimum Classroom Compensation (Functions 1000-1999)
 Adjustments to Teacher and Instructional Aide Salaries and Benefits (per the Reductions identified in Columns 4a and 4b of Part I)
 Total Teacher Salaries and Benefits: Per SACS Form CEA, Part II, Line 11 - Line 12 \$ 16,979,181.19

Function 1xxx expenditures included in "Additional Programs" Reductions above	Amounts Per the SACS Calculation: Column 13a		Total Adjustments to Teacher Salaries and Benefits from Column 4b	Salary and Benefit Total Amounts
	Function 1xxx salaries	Function 1xxx benefits		
Function 1xxx salaries	\$ 41,585.61	\$ -	\$ 41,585.61	\$ -
Function 1xxx benefits	\$ -	\$ 7,785.80	\$ 7,785.80	\$ -
Subtotal: Manual adjustments for function 1xxx items	\$ -	\$ -	\$ -	\$ 49,371.41
	\$ -	\$ -	\$ -	\$ 49,371.41

SACS-calculated adjustment: Teacher and Instructional Aide Salaries and Benefits in Column 4a \$ -
 Total Adjustment to enter on Line 12b of Part II \$ 49,371.41
 Part II, Line 10: Teacher Salaries and Benefits before adjustments \$ 16,929,809.78
 Adjusted Total of Teacher Salaries and Benefits (Line 10 less Line 12 b amount) \$ 16,979,181.19
 CEA Ratio: as recalculated 60.93%
 Ed Code 41372 Requirement 60.00%
 Percentage Below the Minimum N/A

	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	25,178,879.00	18,426,773.00	43,605,652.00		2,450,220.00	41,155,432.00	2,080,762.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,958,954.91	(14,882.91)	2,944,072.00		179,656.00	2,764,416.00	182,868.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		25,758,538.00	25,758,538.00			25,758,538.00	
Net OPEB Obligation	99,967.00	100,584.00	200,551.00			200,551.00	200,551.00
Compensated Absences Payable	143,015.98		143,015.98	5,245.40		148,261.38	148,261.38
Governmental activities long-term liabilities	28,380,816.89	44,271,012.09	72,651,828.98	5,245.40	2,629,876.00	70,027,198.38	2,612,442.38
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	19,555,542.60		19,555,542.60			20,641,617.15
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,394.73		3,394.73			3,451.42
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,376.39		1,376.39	1,345.21		1,345.21
2. Total Charter Schools ADA (Form A, Line C9)	2,075.03		2,075.03	2,148.17		2,148.17
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,451.42			3,493.38
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	111,860.66		111,860.66	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	504.90		504.90	0.00		0.00
Secured Roll Taxes (Object 8041)	14,175,044.66		14,175,044.66	15,596,071.00		15,596,071.00
Unsecured Roll Taxes (Object 8042)	453,331.17		453,331.17	0.00		0.00
6. Prior Years' Taxes (Object 8043)	11,855.79		11,855.79	0.00		0.00
7. Supplemental Taxes (Object 8044)	349,586.52		349,586.52	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	818,250.00		818,250.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	1,087,944.91		1,087,944.91	1,113,460.00		1,113,460.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,008,378.61	0.00	17,008,378.61	16,709,531.00	0.00	16,709,531.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,008,378.61	0.00	17,008,378.61	16,709,531.00	0.00	16,709,531.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			328,423.58			332,914.04
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			328,423.58			332,914.04
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	13,811,464.00		13,811,464.00	16,211,634.00		16,211,634.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	219,064.00		219,064.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,030,528.00	0.00	14,030,528.00	16,211,634.00	0.00	16,211,634.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	44,549,029.37		44,549,029.37	41,777,554.73		41,777,554.73
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	106,215.02		106,215.02	51,000.00		51,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			19,555,542.60			20,641,617.15
2. Inflation Adjustment			1,0382			1,0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0167			1.0122
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			20,641,617.15			22,015,422.87
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,008,378.61			16,709,531.00
Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			414,170.40			419,205.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,961,662.12			5,638,805.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,961,662.12			5,638,805.91
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			50,116.84			27,315.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,058,495.45			16,736,846.10
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,911,545.28			5,611,490.81
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,058,495.45			
b. State Subventions (Line D8)			3,911,545.28			
c. Less: Excluded Appropriations (Line C23)			328,423.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			20,641,617.15			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
J. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
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	2015-16 Actual			2016-17 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			20,641,617.15			22,015,422.87
12. Appropriations Subject to the Limit (Line D9d)			20,641,617.15			

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

Empty table rows for providing explanations for adjustments.

Joseph Pandolfo
Gann Contact Person

(707) 542-7375
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 903,873.67
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,001,809.57

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,351,515.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,881.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	84,485.64
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)	1,901.83
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,480,284.38
9. Carry-Forward Adjustment (Part IV, Line F)	32,927.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,513,211.94

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,264,574.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,874,201.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,889,123.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	120,064.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	260,670.72
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)	57,274.91
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,818,800.79
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	89,703.17
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)	958,728.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	485,797.06
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	37,818,938.34

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.91%

Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 4.00%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,480,284.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(169,076.70)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.38%) times Part III, Line B18); zero if negative	<u>32,927.56</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.38%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.11%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>32,927.56</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>32,927.56</u>

Approved indirect cost rate: 3.38%
 Highest rate used in any program: 8.11%

Note: In one or more resources, the rate used is greater than the approved rate.

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	201,664.00	6,816.00	3.38%
01	3185	24,224.23	818.00	3.38%
01	4035	93,357.00	3,155.00	3.38%
01	4201	6,355.00	215.00	3.38%
01	4203	51,453.00	1,029.00	2.00%
01	5640	211,466.88	6,344.00	3.00%
01	6264	168,943.71	5,711.00	3.38%
01	9010	4,229,438.16	343,099.00	8.11%
09	6264	18,786.70	635.00	3.38%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		100,022.88	100,022.88
2. State Lottery Revenue	8560	533,791.18		183,783.53	717,574.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		533,791.18	0.00	283,806.41	817,597.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	533,791.18			533,791.18
4. Books and Supplies	4000-4999	0.00		105,246.37	105,246.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		533,791.18	0.00	105,246.37	639,037.55
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	178,560.04	178,560.04
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	48,828,082.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,120,601.11
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	881,864.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	9,647,438.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,858,176.77
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,387,479.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,320,001.39

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,448.63	
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,081.87	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		29,218,063.23	8,604.33
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		29,218,063.23	8,604.33
B. Required effort (Line A.2 times 90%)		26,296,256.91	7,743.90
C. Current year expenditures (Line I.E and Line II.B)		31,320,001.39	9,081.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)		0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	22,281,187.84	2,977,085.52	25,258,273.36	1,142,038.73	26,400,312.09	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	5,664,533.51	253,614.10	5,918,147.61	267,585.74	6,185,733.35	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	5,519,921.77	269,987.12	5,789,908.89	261,787.50	6,051,696.39	
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	65,355.00	65,355.00	2,954.99	68,309.99	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				400,560.65	400,560.65	
----	Other Outgo				9,656,156.56	9,656,156.56	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC_line C5] times CAC_line E)		0.00	0.00	65,313.41	65,313.41	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	33,465,643.12	3,566,041.74	37,031,684.86	1,739,680.37	48,828,082.44	

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
Instructional Goals		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	17,555,324.03	143,115.12	1,371,183.75	2,525,989.85	685,575.09	0.00	0.00	0.00	0.00	0.00	0.00	22,281,187.84
3100	Alternative Schools	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
5000-5999	Special Education	3,783,976.24	141,196.57	167,093.30	219,600.14	1,010,477.31	342,189.95	0.00	0.00	0.00	0.00	0.00	5,664,533.51
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	3,360,637.92	44,050.61	73,793.45	260,550.47	1,634,575.13	0.00	120,064.19	0.00	0.00	0.00	26,250.00	5,519,921.77
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	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Total Direct Charged Costs		24,699,938.19	328,362.30	1,612,070.50	3,006,140.46	3,330,627.53	342,189.95	120,064.19	0.00	0.00	0.00	26,250.00	33,465,643.12

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,589.47	2,443,202.79	531,293.26	2,977,085.52
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	199.87	190,379.44	63,034.79	253,614.10
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	282.92	269,704.20	0.00	269,987.12
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	65,355.00	0.00	65,355.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,072.26	2,968,641.43	594,328.05	3,566,041.74

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)	260,670.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,436,628.60
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,881.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,739,680.37
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	33,465,643.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,566,041.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	37,031,684.86
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	958,728.46
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	485,797.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,444,525.52
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		38,476,210.38
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		4.52%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			400,560.65		400,560.65
Other Outgo (Objects 1000-7999)				9,656,156.56	9,656,156.56
Total Other Costs	0.00	0.00	400,560.65	9,656,156.56	10,056,717.21

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	3,072.25	0.00	0.00	2,903,286.43	65,355.00	594,328.05	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12		153.40			154.00		531.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)		11.84			12.00		63.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other		16.76			17.00			
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)						10.00		
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	182.00	0.00	0.00	183.00	10.00	594.00	

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 5-22 Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	2,110.00	168,128.14	1,683,685.69		1,853,923.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	25,857.82	225,444.29	777,539.13		1,028,841.04
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,156.95	107,462.60	813,004.80		930,624.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,529.61	27,434.09	114,712.54		157,676.24
5000-5999	Services and Other Operating Expenditures	45.00	0.00	0.00	0.00	545,553.86	299,685.84	848,228.35	864,568.72	2,558,081.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	45.00	0.00	0.00	0.00	599,208.04	828,154.96	4,237,170.51	864,568.72	6,529,147.23
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
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	253,614.11	0.00	0.00	0.00	0.00	0.00	0.00		253,614.11
	TOTAL COSTS	253,614.11	0.00	0.00	0.00	599,208.04	828,154.96	4,237,170.51	864,568.72	6,782,761.34
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	2,110.00	0.00	0.00		2,110.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	25,857.82	0.00	311,121.12		336,978.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,156.95	0.00	143,397.88		153,554.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,529.61	26,445.19	2,154.71		44,129.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	60,340.81	15,498.75	3,686.84		79,526.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	113,994.99	41,943.94	460,360.65	0.00	616,299.58
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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	113,994.99	41,943.94	460,360.65	0.00	616,299.58
Less: Contributions from Unrestricted Revenues to Federal Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999										
	TOTAL COSTS									0.00
										616,299.58

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	168,128.14	1,683,685.69		1,851,813.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	225,444.29	466,418.01		691,862.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	107,462.60	669,606.92		777,069.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	988.90	112,557.83		113,546.73
5000-5999	Services and Other Operating Expenditures	45.00	0.00	0.00	0.00	485,213.05	284,187.09	844,541.41	864,568.72	2,478,555.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
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
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	253,614.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	253,614.11
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	132,319.74	26,585.68		158,905.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	96,588.85	203,446.57		302,035.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	53,486.13	65,486.73		118,972.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	30,865.19		30,865.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(859,781.67)	303,759.36	864,568.72	308,546.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
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										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	(575,386.95)	630,143.53	864,568.72	919,325.30
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COSTS										
										3,043,970.35
										3,953,295.65

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,846,777.54	3,806,562.03
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	5,846,777.54	3,806,562.03
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	348.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	348.00	

SELPA: Sonoma County (AV)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sonoma County (AV)

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

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

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

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

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

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

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

SELPA: Sonoma County (AV)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	6,782,761.34		
b. Less: Expenditures paid from federal sources	616,299.58		
c. Expenditures paid from state and local sources	6,166,461.76	5,846,777.54	
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	6,166,461.76	5,846,777.54	319,684.22
d. Special education unduplicated pupil count	409	348	
e. Per capita state and local expenditures (A1c/A1d)	15,076.92	16,801.08	(1,724.16)

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	6,166,461.76		
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	6,166,461.76	0.00	6,166,461.76
b. Special education unduplicated pupil count	409		
c. Per capita state and local expenditures (A2a/A2b)	15,076.92	0.00	15,076.92

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

SELPA: Sonoma County (AV)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	3,963,295.65	3,806,562.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,963,295.65	3,806,562.03	156,733.62
b. Per capita local expenditures (B1a/A1d)	9,690.21	10,938.40	(1,248.19)

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	3,963,295.65		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,963,295.65	0.00	3,963,295.65
b. Special education unduplicated pupil count	409		
c. Per capita local expenditures (B2a/B2b)	9,690.21	0.00	9,690.21

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

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Deputy Superintendent
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, 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									409
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	3,500.00	103,134.80	1,719,703.52		1,826,338.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	179,098.05	820,006.44		999,104.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	885.85	92,512.75	819,629.97		913,028.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	13,371.04	88,300.94		101,671.98
5000-5999	Services and Other Operating Expenditures	50.00	0.00	0.00	0.00	1,020,281.63	1,041,298.59	959,948.99		3,021,579.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	50.00	0.00	0.00	0.00	1,024,667.48	1,429,415.23	4,407,589.86	0.00	6,861,722.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	50.00	0.00	0.00	0.00	1,024,667.48	1,429,415.23	4,407,589.86	0.00	6,861,722.57
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	103,134.80	1,719,703.52		1,822,838.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	179,098.05	359,599.90		538,697.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	294.00	92,512.75	667,004.90		759,811.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,200.00	87,300.94		88,500.94
5000-5999	Services and Other Operating Expenditures	50.00	0.00	0.00	0.00	956,313.63	1,035,288.59	959,948.99		2,951,611.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	50.00	0.00	0.00	0.00	956,607.63	1,411,244.19	3,793,558.25	0.00	6,161,460.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	50.00	0.00	0.00	0.00	956,607.63	1,411,244.19	3,793,558.25	0.00	6,161,460.07
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									158,812.61
										6,320,272.68

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5060)	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
LOCAL BUDGET (Funds 01, 09, & 62; resources 8000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,738.80	35,758.40		49,497.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	98,598.61	218,669.14		317,267.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	38,611.32	74,124.76		112,736.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	52,700.00		52,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,194.05	451,684.00		472,878.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	172,142.78	832,936.30	0.00	1,005,079.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	172,142.78	832,936.30	0.00	1,005,079.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									158,812.61
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)									3,167,879.99
	TOTAL COSTS									4,331,762.68

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Severely Disabled (Goal 5150)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5170)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	2,110.00	168,128.14	1,683,685.69		1,853,923.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	25,857.62	225,444.29	777,539.13		1,028,841.04
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,156.95	107,462.60	813,004.80		930,624.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,529.61	27,434.09	114,712.54		157,676.24
5000-5999	Services and Other Operating Expenditures	45.00	0.00	0.00	0.00	545,553.96	299,665.94	848,228.35	864,568.72	2,558,081.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45.00	0.00	0.00	0.00	599,208.04	828,154.96	4,237,170.51	864,568.72	6,529,147.23
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
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	253,614.11								253,614.11
	TOTAL COSTS	45.00	0.00	0.00	0.00	599,208.04	828,154.96	4,237,170.51	864,568.72	6,529,147.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	2,110.00	0.00	0.00		2,110.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	25,857.62	0.00	311,121.12		336,978.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,156.95	0.00	149,397.98		153,554.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,529.61	26,445.19	2,154.71		44,129.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	60,340.81	15,498.75	3,686.94		79,526.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	113,994.99	41,943.94	460,360.65	0.00	616,299.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	113,994.99	41,943.94	460,360.65	0.00	616,299.58
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									616,299.58

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	168,128.14	1,683,685.69		1,851,813.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	225,444.29	466,418.01		691,862.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	107,462.60	689,606.92		777,069.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	988.90	112,557.83		113,546.73
5000-5999	Services and Other Operating Expenditures	45.00	0.00	0.00	0.00	485,213.05	284,187.09	844,541.41	864,568.72	2,478,555.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	45.00	0.00	0.00	0.00	485,213.05	786,211.02	3,776,809.86	864,568.72	5,912,847.65
7910	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
PCRA	Program Cost Report Allocations (non-add)	253,614.11								253,614.11
	Total Indirect Costs	253,614.11								253,614.11
8980	TOTAL BEFORE OBJECT 8980	45.00	0.00	0.00	0.00	485,213.05	786,211.02	3,776,809.86	864,568.72	5,912,847.65
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									0.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	132,319.74	26,585.68		158,905.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	98,588.85	203,446.57		302,035.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	53,486.13	65,486.73		118,972.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	30,865.19		30,865.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(859,781.67)	303,759.36	864,568.72	308,546.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	(575,386.95)	630,143.53	864,568.72	919,325.30
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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	(575,386.95)	630,143.53	864,568.72	919,325.30
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									0.00
	TOTAL COSTS									3,043,370.35
										3,963,295.65

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

SELPA: Sonoma County (AV)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sonoma County (AV)

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

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

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

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

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

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

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

SELPA: Sonoma County (AV)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A1c/A1d)

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
a. Total special education expenditures	6,861,722.57		
b. Less: Expenditures paid from federal sources	541,449.89		
c. Expenditures paid from state and local sources	6,320,272.68	5,912,847.65	
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	6,320,272.68	5,912,847.65	407,425.03
d. Special education unduplicated pupil count	409	409	
e. Per capita state and local expenditures (A1c/A1d)	15,452.99	14,456.84	996.15

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

2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.

- a. Expenditures paid from state and local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
- b. Special education unduplicated pupil count
- c. Per capita state and local expenditures (A2a/A2b)

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
a. Expenditures paid from state and local sources	6,320,272.68		
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	6,320,272.68	0.00	6,320,272.68
b. Special education unduplicated pupil count	409		
c. Per capita state and local expenditures (A2a/A2b)	15,452.99	0.00	15,452.99

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

SELPA: Sonoma County (AV)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	4,331,762.68	3,963,295.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,331,762.68	3,963,295.65	368,467.03
b. Per capita local expenditures (B1a/A1d)	10,591.11	9,690.21	900.90

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

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	4,331,762.68		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,331,762.68	0.00	4,331,762.68
b. Special education unduplicated pupil count	409		
c. Per capita local expenditures (B2a/B2b)	10,591.11	0.00	10,591.11

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

Joseph Pandolfo
Contact Name

(707) 542-7375
Telephone Number

Deputy Superintendent
Title

jpandolfo@rvusd.org
E-mail Address

Subsequent Year Tracking Worksheet

LOCAL EDUCATIONAL AGENCY (LEA):

SELPA Code and SELPA Name:

Rincon Valley Union School District

AV - Sonoma County SELPA

School Year	A		B		C		D		E		F		G		H		I	
	State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	Enrollment	
2011-2012 Expenditures (Compliance)	\$ 3,960,667.46	Met	\$ 11,787.70	Met	\$ 2,184,384.43	Met	\$ 6,501.14	Met	\$ 2,184,384.43	Met	\$ 6,501.14	Met	\$ 2,184,384.43	Met	\$ 6,501.14	Met	336	
2012-2013 Expenditures (Compliance)	\$ 4,539,369.19	Met	\$ 12,268.57	Met	\$ 2,699,849.98	Met	\$ 7,296.89	Met	\$ 2,699,849.98	Met	\$ 7,296.89	Met	\$ 2,699,849.98	Met	\$ 7,296.89	Met	370	
2013-2014 Expenditures (Compliance)	\$ 4,872,622.59	Met	\$ 12,367.06	Met	\$ 3,095,429.77	Met	\$ 7,856.42	Met	\$ 3,095,429.77	Met	\$ 7,856.42	Met	\$ 3,095,429.77	Met	\$ 7,856.42	Met	394	
2014-2015 Expenditures (Compliance)	\$ 5,846,777.54	Met	\$ 16,801.08	Met	\$ 3,806,562.03	Met	\$ 10,938.40	Met	\$ 3,806,562.03	Met	\$ 10,938.40	Met	\$ 3,806,562.03	Met	\$ 10,938.40	Met	348	
2015-2016 Expenditures (Compliance)	\$ 6,166,461.76	Met	\$ 15,076.92	Did Not Meet	\$ 3,963,295.65	Met	\$ 9,690.21	Did Not Meet	\$ 3,963,295.65	Met	\$ 9,690.21	Did Not Meet	\$ 3,963,295.65	Did Not Meet	\$ 9,690.21	Did Not Meet	409	
2016-2017 Budget (Eligibility)	\$ 6,320,272.68	Met	\$ 15,452.99	Met	\$ 4,331,762.68	Met	\$ 10,591.11	Met	\$ 4,331,762.68	Met	\$ 10,591.11	Met	\$ 4,331,762.68	Met	\$ 10,591.11	Met	409	

The signature of authorized agent conveys agreement with and accuracy of the information provided.

Signature of Authorized Agent



Date Signed

9/1/16

Printed Name and Title of Authorized Agent

Joseph Pandolfo, Deputy Superintendent
Contact Person's Name, E-Mail, and Telephone Number
Joseph Pandolfo, jpandolfo@rvusd.org, (707) 542-7375

Fund: 01 General Fund		
Resource: 0000 Unrestricted		
Description	Object	2015-16 Unaudited Actuals
Ending Fund Balance	979Z	10,592,199.99
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	7,250.00
Stores	9712	2,226.54
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted		
	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	3,620,121.84
Partial COP	9780	2,300,121.84
Phone System	9780	320,000.00
Curriculum Textbook Adoption	9780	1,000,000.00
	9780	
	9780	
	9780	
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	6,962,601.61
Unassigned/Unappropriated	9790	0.00

Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Rincon Valley Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes.

EXCEPTION

Explanation: There is an agreed upon 7% indirect cost rate for RCSS Resource 9050. RCSS computes the 7% indirect cost before subtracting Rincon Valley's portion of the cost from the total. So, the percentage appears higher than 7% because the final expenditures reflected on the general ledger are net of object 5710.

EXPORT CHECKS

Checks Completed.