

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	7,598.00	7,598.00	7,638.00	7,638.00	40.00	1%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,598.00	7,598.00	7,638.00	7,638.00	40.00	1%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	19.00	19.00	19.00	19.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.00	19.00	19.00	19.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,617.00	7,617.00	7,657.00	7,657.00	40.00	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	586.00	586.00	549.00	549.00	(37.00)	-6%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	586.00	586.00	549.00	549.00	(37.00)	-6%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	586.00	586.00	549.00	549.00	(37.00)	-6%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	58,907,646.00	4.39%	61,491,934.00	4.46%	64,232,260.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,562,074.00	-71.03%	1,611,315.00	0.00%	1,611,315.00
4. Other Local Revenues	8600-8799	9,986,129.00	0.00%	9,986,129.00	-95.13%	486,129.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,441,507.00)	2.06%	(14,739,527.00)	0.58%	(14,825,392.00)
6. Total (Sum lines A1 thru A5c)		60,014,342.00	-2.77%	58,349,851.00	-11.73%	51,504,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,709,692.00		34,322,106.00
b. Step & Column Adjustment				517,354.00		517,354.00
c. Cost-of-Living Adjustment				632,122.00		0.00
d. Other Adjustments				(537,062.00)		(6,757,767.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,709,692.00	1.82%	34,322,106.00	-18.18%	28,081,693.00
2. Classified Salaries						
a. Base Salaries				8,661,468.00		8,531,254.00
b. Step & Column Adjustment				70,146.00		70,146.00
c. Cost-of-Living Adjustment				119,640.00		0.00
d. Other Adjustments				(320,000.00)		(496,064.99)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,661,468.00	-1.50%	8,531,254.00	-4.99%	8,105,335.01
3. Employee Benefits	3000-3999	9,516,638.00	10.36%	10,502,195.00	-3.98%	10,084,145.00
4. Books and Supplies	4000-4999	3,046,323.00	-3.94%	2,926,323.00	30.76%	3,826,323.00
5. Services and Other Operating Expenditures	5000-5999	4,912,700.00	3.87%	5,102,700.00	0.20%	5,112,700.00
6. Capital Outlay	6000-6999	211,257.00	0.00%	211,257.00	0.00%	211,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	118,910.00	0.00%	118,910.00	0.00%	118,910.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,632,390.00)	0.00%	(1,632,390.00)	0.00%	(1,632,390.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	306,719.00	0.00%	306,719.00	-22.82%	236,719.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,851,317.00	2.61%	60,389,074.00	-10.34%	54,144,692.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,163,025.00		(2,039,223.00)		(2,640,380.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,776,849.87		7,939,874.87		5,900,651.87
2. Ending Fund Balance (Sum lines C and D1)		7,939,874.87		5,900,651.87		3,260,271.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	47,500.00		47,500.00		47,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,358,632.87		3,268,672.00		811,179.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,533,742.00		2,584,479.87		2,401,592.17
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,939,874.87		5,900,651.87		3,260,271.86

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,533,742.00		2,584,479.87		2,401,592.17
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,533,742.00		2,584,479.87		2,401,592.17
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2016-2017 we see a reduction in B1d and B2d of the one time payments received in 2015-2016 and retiree savings. For 2017-2018 we see a reduction in B1d and B2d of Parcel Tax Revenue and retiree savings. Parcel Tax is pending passing voter approval.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,634,981.00	0.00%	2,634,981.00	0.00%	2,634,981.00
3. Other State Revenues	8300-8599	3,805,622.00	2.00%	3,881,734.00	0.00%	3,881,734.00
4. Other Local Revenues	8600-8799	4,293,629.00	0.00%	4,293,629.00	0.00%	4,293,629.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,441,507.00	2.06%	14,739,527.00	0.58%	14,825,392.00
6. Total (Sum lines A1 thru A5c)		25,175,739.00	1.49%	25,549,871.00	0.34%	25,635,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,566,990.00		5,754,120.00
b. Step & Column Adjustment				75,790.00		77,306.00
c. Cost-of-Living Adjustment				111,340.00		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,566,990.00	3.36%	5,754,120.00	1.34%	5,831,426.00
2. Classified Salaries						
a. Base Salaries				7,158,401.00		7,353,449.00
b. Step & Column Adjustment				51,880.00		52,918.00
c. Cost-of-Living Adjustment				143,168.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,158,401.00	2.72%	7,353,449.00	0.72%	7,406,367.00
3. Employee Benefits	3000-3999	4,795,685.58	0.86%	4,836,689.00	0.23%	4,847,813.00
4. Books and Supplies	4000-4999	2,513,439.00	2.98%	2,588,440.00	0.97%	2,613,441.00
5. Services and Other Operating Expenditures	5000-5999	3,241,485.00	3.86%	3,366,486.00	0.74%	3,391,486.00
6. Capital Outlay	6000-6999	583,292.00	-50.00%	291,646.00	0.00%	291,647.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	556,100.00	0.00%	556,100.00	0.00%	556,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,191,336.00	-14.94%	1,013,298.00	-4.27%	970,076.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,606,728.58	0.60%	25,760,228.00	0.58%	25,908,356.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(430,989.58)		(210,357.00)		(272,620.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		966,364.57		535,374.99		325,017.99
2. Ending Fund Balance (Sum lines C and D1)		535,374.99		325,017.99		52,397.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	535,374.99		325,017.99		52,397.99
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		535,374.99		325,017.99		52,397.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	58,907,646.00	4.39%	61,491,934.00	4.46%	64,232,260.00
2. Federal Revenues	8100-8299	2,634,981.00	0.00%	2,634,981.00	0.00%	2,634,981.00
3. Other State Revenues	8300-8599	9,367,696.00	-41.36%	5,493,049.00	0.00%	5,493,049.00
4. Other Local Revenues	8600-8799	14,279,758.00	0.00%	14,279,758.00	-66.53%	4,779,758.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		85,190,081.00	-1.51%	83,899,722.00	-8.06%	77,140,048.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,276,682.00		40,076,226.00
b. Step & Column Adjustment				593,144.00		594,660.00
c. Cost-of-Living Adjustment				743,462.00		0.00
d. Other Adjustments				(537,062.00)		(6,757,767.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,276,682.00	2.04%	40,076,226.00	-15.38%	33,913,119.00
2. Classified Salaries						
a. Base Salaries				15,819,869.00		15,884,703.00
b. Step & Column Adjustment				122,026.00		123,064.00
c. Cost-of-Living Adjustment				262,808.00		0.00
d. Other Adjustments				(320,000.00)		(496,064.99)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,819,869.00	0.41%	15,884,703.00	-2.35%	15,511,702.01
3. Employee Benefits	3000-3999	14,312,323.58	7.17%	15,338,884.00	-2.65%	14,931,958.00
4. Books and Supplies	4000-4999	5,559,762.00	-0.81%	5,514,763.00	16.77%	6,439,764.00
5. Services and Other Operating Expenditures	5000-5999	8,154,185.00	3.86%	8,469,186.00	0.41%	8,504,186.00
6. Capital Outlay	6000-6999	794,549.00	-36.71%	502,903.00	0.00%	502,904.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	675,010.00	0.00%	675,010.00	0.00%	675,010.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,054.00)	40.37%	(619,092.00)	6.98%	(662,314.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	306,719.00	0.00%	306,719.00	-22.82%	236,719.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		84,458,045.58	2.00%	86,149,302.00	-7.08%	80,053,048.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		732,035.42		(2,249,580.00)		(2,913,000.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,743,214.44		8,475,249.86		6,225,669.86
2. Ending Fund Balance (Sum lines C and D1)		8,475,249.86		6,225,669.86		3,312,669.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	47,500.00		47,500.00		47,500.00
b. Restricted	9740	535,374.99		325,017.99		52,397.99
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,358,632.87		3,268,672.00		811,179.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,533,742.00		2,584,479.87		2,401,592.17
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,475,249.86		6,225,669.86		3,312,669.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,533,742.00		2,584,479.87		2,401,592.17
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,533,742.00		2,584,479.87		2,401,592.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		7,657.00		7,706.00		7,805.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		84,458,045.58		86,149,302.00		80,053,048.01
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		84,458,045.58		86,149,302.00		80,053,048.01
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,533,741.37		2,584,479.06		2,401,591.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,533,741.37		2,584,479.06		2,401,591.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			12,913,253.00	7,100,273.00	3,024,562.00	1,714,524.00	(3,510,823.00)	(7,518,840.00)	1,182,462.00	12,925,857.00
B. RECEIPTS										
LCHF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,263,853.00	1,263,853.00	4,821,940.00	2,274,936.00	2,274,936.00	4,268,890.00	1,738,350.00	1,738,350.00
Property Taxes	8020-8079		0.00	0.00	245,958.00	0.00	0.00	273,474.00	15,550,811.00	60,348.00
Miscellaneous Funds	8080-8099		0.00	(102,271.00)	(204,543.00)	(136,362.00)	(136,362.00)	(162,832.00)	(147,243.00)	(147,243.00)
Federal Revenue	8100-8299		0.00	0.00	75,524.00	4,375.00	38,208.00	122,734.00	26,983.00	44,796.00
Other State Revenue	8300-8599		0.00	0.00	0.00	17,887.00	282,391.00	1,738,059.00	1,738,059.00	24,229.00
Other Local Revenue	8600-8799		126,583.00	0.00	443,602.00	307,695.00	708,009.00	234,400.00	5,468,098.00	1,403.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	6,500,000.00	(6,500,000.00)	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,390,436.00	1,161,582.00	5,382,481.00	2,468,531.00	3,167,182.00	12,974,725.00	17,875,058.00	1,721,883.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		366,021.00	734,722.00	3,622,262.00	4,062,769.00	3,726,633.00	3,637,642.00	3,603,474.00	3,681,924.00
Classified Salaries	2000-2999		489,529.00	896,266.00	1,420,260.00	1,535,058.00	1,476,386.00	1,389,186.00	1,305,127.00	1,389,186.00
Employee Benefits	3000-3999		223,256.00	360,201.00	1,152,215.00	1,160,866.00	1,172,069.00	1,342,124.00	1,402,325.00	1,436,584.00
Books and Supplies	4000-4999		279,538.00	648,160.00	374,064.00	749,732.00	177,322.00	202,965.00	258,389.00	523,177.00
Services	5000-5999		485,870.00	605,078.00	640,429.00	1,207,158.00	717,533.00	481,834.00	739,430.00	487,733.00
Capital Outlay	6000-6599		0.00	63,475.00	(250.00)	24,872.00	22,485.00	0.00	31,431.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	65,287.00	24,204.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,844,214.00	3,307,902.00	7,208,980.00	8,740,455.00	7,292,428.00	7,053,751.00	7,405,463.00	7,542,808.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	60,487.00	17,447.00	2,397.00	(86,170.00)	92,779.00	(252,760.00)	578,979.00	360,032.00	26,765.00
Accounts Receivable	9200-9299	2,811,948.00	413,760.00	592,227.00	548,583.00	419,443.00	0.00	636,234.00	19,557.00	163.00
Due From Other Funds	9310	1,621,072.00	0.00	0.00	0.00	0.00	0.00	1,621,072.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	2,796.00	0.00	0.00	0.00	0.00	0.00	0.00	2,796.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,496,303.00	431,207.00	594,624.00	462,413.00	512,222.00	(252,760.00)	2,836,285.00	382,385.00	26,928.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	9,197,235.00	5,790,409.00	2,524,015.00	(54,048.00)	(511,855.00)	(369,989.00)	(435,649.00)	(891,415.00)	(847,889.00)
Due To Other Funds	9610	469,106.00	0.00	0.00	0.00	(22,500.00)	0.00	491,606.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,666,341.00	5,790,409.00	2,524,015.00	(54,048.00)	(534,355.00)	(369,989.00)	55,957.00	(891,415.00)	(847,889.00)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(5,170,038.00)	(5,359,202.00)	(1,929,391.00)	516,461.00	1,046,577.00	117,229.00	2,780,328.00	1,273,800.00	874,817.00
E. NET INCREASE/DECREASE (B - C + D)			(5,812,980.00)	(4,075,711.00)	(1,310,038.00)	(5,225,347.00)	(4,008,017.00)	8,701,302.00	11,743,395.00	(4,946,108.00)
F. ENDING CASH (A + E)			7,100,273.00	3,024,562.00	1,714,524.00	(3,510,823.00)	(7,518,840.00)	1,182,462.00	12,925,857.00	7,979,749.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		7,979,749.00	4,160,812.00	20,834,978.00	13,935,210.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,268,891.00	1,738,350.00	1,738,350.00	4,268,891.00	0.00		31,659,590.00	31,659,590.00
Property Taxes	8020-8079	(461,904.00)	12,600,345.00	(579,447.00)	1,378,248.00	(1.00)		29,067,832.00	29,067,832.00
Miscellaneous Funds	8080-8099	(239,108.00)	0.00	(355,947.00)	(187,891.00)	26.00		(1,819,776.00)	(1,819,776.00)
Federal Revenue	8100-8299	287,782.00	736,847.00	0.00	247,350.00	1,050,382.00		2,634,981.00	2,634,981.00
Other State Revenue	8300-8599	0.00	1,553,612.00	8,076.00	1,497,714.00	2,507,669.00		9,367,696.00	9,367,696.00
Other Local Revenue	8600-8799	784,678.00	4,780,528.00	78,743.00	498,411.00	847,608.00		14,279,758.00	14,279,758.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		4,640,339.00	21,409,682.00	889,775.00	7,702,723.00	4,405,684.00	0.00	85,190,081.00	85,190,081.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,681,924.00	3,727,834.00	4,115,957.00	4,115,957.00	199,563.00		39,276,682.00	39,276,682.00
Classified Salaries	2000-2999	1,356,473.00	1,355,744.00	1,460,265.00	1,635,049.00	111,340.00		15,819,869.00	15,819,869.00
Employee Benefits	3000-3999	1,341,044.00	1,416,418.00	1,609,598.00	1,639,214.00	56,409.58		14,312,323.58	14,312,323.58
Books and Supplies	4000-4999	226,730.00	387,684.00	307,503.00	930,664.00	493,834.00		5,559,762.00	5,559,762.00
Services	5000-5999	612,094.00	342,188.00	489,569.00	691,162.00	654,107.00		8,154,185.00	8,154,185.00
Capital Outlay	6000-6599	0.00	0.00	0.00	590,227.00	62,309.00		794,549.00	794,549.00
Other Outgo	7000-7499	0.00	0.00	0.00	12,581.00	131,884.00		233,956.00	233,956.00
Interfund Transfers Out	7600-7629	0.00	0.00	72,500.00	182,657.00	51,562.00		306,719.00	306,719.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		7,218,265.00	7,229,868.00	8,055,392.00	9,797,511.00	1,761,008.58	0.00	84,458,045.58	84,458,045.58
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	(2,229,844.00)	1,466,782.00	(90,432.00)	174,511.00	0.00		60,486.00	
Accounts Receivable	9200-9299	115,120.00	0.00	0.00	0.00	66,861.00		2,811,948.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		1,621,072.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		2,796.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(2,114,724.00)	1,466,782.00	(90,432.00)	174,511.00	66,861.00	0.00	4,496,302.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(873,713.00)	(1,027,570.00)	(356,281.00)	82,418.00	6,168,802.00		9,197,235.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		469,106.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(873,713.00)	(1,027,570.00)	(356,281.00)	82,418.00	6,168,802.00	0.00	9,666,341.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		(1,241,011.00)	2,494,352.00	265,849.00	92,093.00	(6,101,941.00)	0.00	(5,170,039.00)	
E. NET INCREASE/DECREASE (B - C + D)		(3,818,937.00)	16,674,166.00	(6,899,768.00)	(2,002,695.00)	(3,457,265.58)	0.00	(4,438,003.58)	732,035.42
F. ENDING CASH (A + E)		4,160,812.00	20,834,978.00	13,935,210.00	11,932,515.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,475,249.42	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,564,810.00
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) 69,307,701.93

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,649,730.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,382,172.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	279,258.46
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)	8,568.24
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)	5,354,728.70
9. Carry-Forward Adjustment (Part IV, Line F)	(665,677.41)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,689,051.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	55,313,718.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,767,564.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,964,048.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,069,961.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	187,287.00
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)	720,252.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,138.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,088.00
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)	7,268,267.54
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)	223,005.76
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)	463,988.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	373,160.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,887,498.00
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)	84,248,976.23

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)

6.36%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

5.57%

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>5,354,728.70</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,014,383.41</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 (8.35%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.35%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.35%) times Part III, Line B18); zero if positive	<u>(665,677.41)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(665,677.41)</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>5.57%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-332,838.71) is applied to the current year calculation and the remainder (\$-332,838.70) is deferred to one or more future years:	<u>5.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-221,892.47) is applied to the current year calculation and the remainder (\$-443,784.94) is deferred to one or more future years:	<u>6.09%</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>(665,677.41)</u>

Approved indirect cost rate: 8.35%
Highest rate used in any program: 8.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	604,234.00	50,453.00	8.35%
01	3310	2,132,656.00	178,076.00	8.35%
01	3311	17,666.00	1,475.00	8.35%
01	3315	29,679.00	2,227.00	7.50%
01	3320	93,313.00	7,791.00	8.35%
01	3550	34,317.00	1,715.00	5.00%
01	4035	176,725.00	14,756.00	8.35%
01	4201	30,802.00	2,571.00	8.35%
01	4203	79,559.00	6,643.00	8.35%
01	6500	10,995,293.00	918,106.00	8.35%
01	6520	90,105.00	7,523.00	8.35%
11	6391	152,291.00	12,717.00	8.35%
11	9010	297,927.00	24,875.00	8.35%
12	5025	14,079.00	1,126.00	8.00%
12	6105	248,586.00	19,886.00	8.00%
13	5310	1,887,498.00	96,451.00	5.11%

First Interim
2015-16 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72678 0000000
Form SIAI

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(1,256,146.00)	0.00	(441,054.00)				
Other Sources/Uses Detail						306,719.00		
Fund Reconciliation					0.00			
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,277,211.00	0.00	285,999.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,260.00	0.00	37,592.00	0.00				
Other Sources/Uses Detail					35,942.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	34,103.00	0.00	21,012.00	0.00				
Other Sources/Uses Detail					99,326.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(56,428.00)	96,451.00	0.00				
Other Sources/Uses Detail					153,985.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
91 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					154,026.00	0.00		
Fund Reconciliation								
111 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
211 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	154,026.00		
Fund Reconciliation								
311 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
611 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
111 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2015-16 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72678 0000000
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,466.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,312,574.00	(1,312,574.00)	441,054.00	(441,054.00)	460,745.00	460,745.00		

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	89,421,218.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,611,360.00
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	195,185.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	796,651.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	158,270.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	306,719.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	124,729.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,581,554.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		153,985.00
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)				84,382,289.93

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		8,206.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,283.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	79,332,261.15	9,598.58
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)	79,332,261.15	9,598.58
B. Required effort (Line A.2 times 90%)	71,399,035.04	8,638.72
C. Current year expenditures (Line I.E and Line II.B)	84,382,289.93	10,283.00
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%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									877
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	235,066.00	0.00	0.00	0.00	347,361.00	1,491,486.00	2,573,777.00		4,647,690.00
2000-2999	Classified Salaries	115,471.00	0.00	0.00	0.00	284,909.00	3,546,728.00	1,824,330.00		5,771,438.00
3000-3999	Employee Benefits	82,173.00	0.00	0.00	0.00	143,386.00	1,333,470.00	1,129,923.00		2,688,952.00
4000-4999	Books and Supplies	1,000.00	0.00	0.00	0.00	5,000.00	98,366.00	6,628.00		110,994.00
5000-5999	Services and Other Operating Expenditures	1,590,102.00	0.00	0.00	0.00	2,000.00	740,581.00	8,872.00		2,341,555.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,023,812.00	0.00	0.00	0.00	782,656.00	7,210,631.00	5,543,530.00	0.00	15,560,629.00
7310	Transfers of Indirect Costs	1,115,198.00	0.00	0.00	0.00	0.00	0.00	0.00		1,115,198.00
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	1,115,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,115,198.00
	TOTAL COSTS	3,139,010.00	0.00	0.00	0.00	782,656.00	7,210,631.00	5,543,530.00	0.00	16,675,827.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	235,066.00	0.00	0.00	0.00	266,245.00	1,491,486.00	2,573,777.00		4,566,574.00
2000-2999	Classified Salaries	115,471.00	0.00	0.00	0.00	190,045.00	2,465,830.00	1,296,532.00		4,067,878.00
3000-3999	Employee Benefits	82,173.00	0.00	0.00	0.00	106,952.00	1,039,412.00	989,443.00		2,217,980.00
4000-4999	Books and Supplies	1,000.00	0.00	0.00	0.00	5,000.00	80,700.00	6,628.00		93,328.00
5000-5999	Services and Other Operating Expenditures	1,590,102.00	0.00	0.00	0.00	2,000.00	593,879.00	8,872.00		2,194,853.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,023,812.00	0.00	0.00	0.00	570,242.00	5,671,307.00	4,875,252.00	0.00	13,140,613.00
7310	Transfers of Indirect Costs	925,629.00	0.00	0.00	0.00	0.00	0.00	0.00		925,629.00
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	925,629.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925,629.00
	TOTAL BEFORE OBJECT 8980	2,949,441.00	0.00	0.00	0.00	570,242.00	5,671,307.00	4,875,252.00	0.00	14,066,242.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									976,379.00
										15,042,621.00

FIRST INTERIM
Special Education Maintenance of Effort
2015-16 Projected Expenditures vs. 2014-15 Actual Expenditures Comparison
2015-16 Projected Expenditures by LEA (LP-I)

57 72678 0000000
Report SEMAI

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
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,055.00	0.00		1,055.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	230.00	0.00		230.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	718,266.00	0.00	0.00	0.00	0.00	0.00	0.00		718,266.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	718,266.00	0.00	0.00	0.00	0.00	1,285.00	0.00	0.00	719,551.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	718,266.00	0.00	0.00	0.00	0.00	1,285.00	0.00	0.00	719,551.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									976,379.00
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)									10,538,634.00
	TOTAL COSTS									12,234,564.00

* 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 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									877
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	225,937.92	0.00	0.00	0.00	282,535.96	1,307,740.75	2,266,752.53		4,082,967.16
2000-2999	Classified Salaries	106,514.12	0.00	0.00	0.00	275,084.08	3,375,710.50	1,577,312.71		5,334,621.41
3000-3999	Employee Benefits	77,558.59	0.00	0.00	0.00	125,213.22	1,222,789.21	979,635.57		2,405,196.59
4000-4999	Books and Supplies	466.88	0.00	0.00	0.00	2,111.34	123,440.09	3,629.69		129,648.00
5000-5999	Services and Other Operating Expenditures	1,586,441.50	0.00	0.00	0.00	1,862.55	885,363.64	2,564.27		2,476,231.96
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	1,996,919.01	0.00	0.00	0.00	686,807.15	6,915,044.19	4,829,894.77	0.00	14,428,665.12
7310	Transfers of Indirect Costs	696,108.17	0.00	0.00	0.00	0.00	0.00	0.00		696,108.17
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)	436,236.95								436,236.95
	Total Indirect Costs	696,108.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	696,108.17
	TOTAL COSTS	2,693,027.18	0.00	0.00	0.00	686,807.15	6,915,044.19	4,829,894.77	0.00	15,124,773.29
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	67,395.67	3,446.18	5,884.41		76,726.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	89,501.18	1,011,274.99	425,599.01		1,526,375.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,533.98	282,810.18	118,614.53		433,958.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,117.04	20,133.94	0.00		22,250.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	150,862.00	0.00		150,862.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	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	191,547.87	1,468,527.29	550,097.95	0.00	2,210,173.11
7310	Transfers of Indirect Costs	9,556.15	0.00	0.00	0.00	0.00	0.00	0.00		9,556.15
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	9,556.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,556.15
	TOTAL BEFORE OBJECT 8980	9,556.15	0.00	0.00	0.00	191,547.87	1,468,527.29	550,097.95	0.00	2,219,729.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									566,714.88
										1,653,014.38

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 ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	225,937.92	0.00	0.00	0.00	215,140.29	1,304,294.57	2,260,868.12		4,006,240.90
2000-2999	Classified Salaries	106,514.12	0.00	0.00	0.00	185,582.90	2,364,435.51	1,151,713.70		3,808,246.23
3000-3999	Employee Benefits	77,558.59	0.00	0.00	0.00	92,679.24	939,979.03	861,021.04		1,971,237.90
4000-4999	Books and Supplies	466.88	0.00	0.00	0.00	(5.70)	103,306.15	3,629.69		107,397.02
5000-5999	Services and Other Operating Expenditures	1,586,441.50	0.00	0.00	0.00	1,862.55	734,501.64	2,564.27		2,325,369.96
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	1,996,919.01	0.00	0.00	0.00	495,259.28	5,446,516.90	4,279,796.82	0.00	12,218,492.01
7310	Transfers of Indirect Costs	686,552.02	0.00	0.00	0.00	0.00	0.00	0.00		686,552.02
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)	436,236.95								436,236.95
	Total Indirect Costs	686,552.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	686,552.02
	TOTAL BEFORE OBJECT 8980	2,683,471.03	0.00	0.00	0.00	495,259.28	5,446,516.90	4,279,796.82	0.00	12,905,044.03
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									566,714.88
	TOTAL COSTS									13,471,758.91
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,137.16	705.78		3,842.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	544.39	127.77		672.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	717,551.25	0.00	0.00	0.00	0.00	0.00	0.00		717,551.25
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	717,551.25	0.00	0.00	0.00	0.00	3,681.55	833.55	0.00	722,066.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	717,551.25	0.00	0.00	0.00	0.00	3,681.55	833.55	0.00	722,066.35
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									566,714.88
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)									8,935,974.65
	TOTAL COSTS									10,224,755.88

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: (??)

SECTION 3

	Column A Projected Exps. FY 2015-16 (LP-I Worksheet)	Column B Actual Expenditures FY 2014-15 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	16,675,827.00		
2. Less: Expenditures paid from federal sources	1,633,206.00		
3. Expenditures paid from state and local sources	15,042,621.00	13,471,758.91	
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	15,042,621.00	13,471,758.91	1,570,862.09
4. Special education unduplicated pupil count	877	877	
5. Per capita state and local expenditures (A3/A4)	17,152.36	15,361.18	1,791.18

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2015-16	Actual Expenditures FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	12,234,564.00	10,224,755.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,234,564.00	10,224,755.88	2,009,808.12
b. Per capita local expenditures (B1a/A4)	13,950.47	11,658.79	2,291.68

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

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

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

Omaira Reyna
Contact Name

(530)757-5300 ext 129
Telephone Number

Director of Fiscal Services
Title

oreyna@djusd.net
E-mail Address