

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)	7,654.95	7,653.03	7,654.95	7,647.22	7,647.22	7,647.22
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)	7,654.95	7,653.03	7,654.95	7,647.22	7,647.22	7,647.22
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	19.41	19.68	19.41	19.41	19.41	19.41
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.54	1.54	1.54	1.54	1.54	1.54
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)	20.95	21.22	20.95	20.95	20.95	20.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,675.90	7,674.25	7,675.90	7,668.17	7,668.17	7,668.17
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
B. 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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	550.38	546.73	550.38	550.38	550.38	550.38
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)	550.38	546.73	550.38	550.38	550.38	550.38
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	550.38	546.73	550.38	550.38	550.38	550.38

	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	10,113,667.00		10,113,667.00		57,768.00	10,055,899.00
Work in Progress	3,521,151.00		3,521,151.00	1,938,678.00	3,521,151.00	1,938,678.00
Total capital assets not being depreciated	13,634,818.00	0.00	13,634,818.00	1,938,678.00	3,578,919.00	11,994,577.00
Capital assets being depreciated:						
Land Improvements	4,642,943.00		4,642,943.00	393,819.00		5,036,762.00
Buildings	131,724,139.00		131,724,139.00	11,315,891.00	443,383.00	142,596,647.00
Equipment	6,275,293.00		6,275,293.00	327,993.00		6,603,286.00
Total capital assets being depreciated	142,642,375.00	0.00	142,642,375.00	12,037,703.00	443,383.00	154,236,695.00
Accumulated Depreciation for:						
Land Improvements	(3,322,997.00)		(3,322,997.00)		134,181.00	(3,457,178.00)
Buildings	(63,906,190.00)		(63,906,190.00)	443,383.00	4,630,738.00	(68,093,545.00)
Equipment	(5,076,439.00)		(5,076,439.00)		280,381.00	(5,356,820.00)
Total accumulated depreciation	(72,305,626.00)	0.00	(72,305,626.00)	443,383.00	5,045,300.00	(76,907,543.00)
Total capital assets being depreciated, net	70,336,749.00	0.00	70,336,749.00	12,481,086.00	5,488,683.00	77,329,152.00
Governmental activity capital assets, net	83,971,567.00	0.00	83,971,567.00	14,419,764.00	9,067,602.00	89,323,729.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
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

Unaudited Actuals
2015-16 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	57,751,594.00	5,000.00	57,756,594.00		20,672,711.00	37,083,883.00	2,595,661.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	41,011,292.00		41,011,292.00		544,775.00	40,466,517.00	2,949,050.00
Capital Leases Payable	694,332.00		694,332.00		384,543.00	309,789.00	309,788.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,825,154.00	(1,082.00)	4,824,072.00	939,004.00		5,763,076.00	
Net Pension Liability		63,544,000.00	63,544,000.00	12,058,000.00		75,602,000.00	
Net OPEB Obligation	7,812,643.00	(104,750.00)	7,707,893.00	1,309,917.00	324,702.00	8,693,108.00	
Compensated Absences Payable	372,478.00		372,478.00	45,873.00	11,596.00	406,755.00	406,755.00
Governmental activities long-term liabilities	112,467,493.00	63,443,168.00	175,910,661.00	14,352,794.00	21,938,327.00	168,325,128.00	6,281,254.00
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
A. 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)	53,418,037.65		53,418,037.65			55,197,951.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,265.00		8,265.00			8,226.28
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)	7,675.90		7,675.90	7,668.17		7,668.17
2. Total Charter Schools ADA (Form A, Line C9)	550.38		550.38	550.38		550.38
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,226.28			8,218.55
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	232,975.94		232,975.94	233,749.00		233,749.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	352.29		352.29	352.00		352.00
4. Secured Roll Taxes (Object 8041)	24,814,709.99		24,814,709.99	25,211,726.00		25,211,726.00
5. Unsecured Roll Taxes (Object 8042)	567,871.81		567,871.81	571,651.00		571,651.00
6. Prior Years' Taxes (Object 8043)	9,989.31		9,989.31	7,490.00		7,490.00
7. Supplemental Taxes (Object 8044)	455,063.15		455,063.15	420,700.00		420,700.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,078,470.14		1,078,470.14	813,654.00		813,654.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,850,013.05		3,850,013.05	3,669,673.00		3,669,673.00
12. Parcel Taxes (Object 8621)	9,521,234.00		9,521,234.00	9,508,724.00		9,508,724.00
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)	40,530,679.68	0.00	40,530,679.68	40,437,719.00	0.00	40,437,719.00
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)	40,530,679.68	0.00	40,530,679.68	40,437,719.00	0.00	40,437,719.00

	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)			0.00			0.00
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	32,521,136.00		32,521,136.00	35,526,014.00		35,526,014.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1.00		1.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	32,521,137.00	0.00	32,521,137.00	35,526,014.00	0.00	35,526,014.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	91,682,692.59		91,682,692.59	88,501,113.04		88,501,113.04
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	165,154.30		165,154.30	30,000.00		30,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2015-16 Actual			2016-17 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			53,418,037.65			55,197,951.24
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9953			0.9991
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			55,197,951.24			58,109,735.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			40,530,679.68			40,437,719.00
6. 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)			987,153.60			986,226.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,667,271.56			17,672,016.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,667,271.56			17,672,016.35
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])			99,611.28			19,704.65
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,630,290.96			40,457,423.65
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)			14,567,660.28			17,652,311.70
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,630,290.96			
b. State Subventions (Line D8)			14,567,660.28			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			55,197,951.24			

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

(530) 757-5300 ext 129
Contact Phone Number

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.
1000 - Certificated Salaries	38,889,382.67	301	100,677.78	303	38,788,704.89	305	1,130,364.01		307	37,658,340.88	309
2000 - Classified Salaries	16,023,602.84	311	190,750.45	313	15,832,852.39	315	0.00		317	15,832,852.39	319
3000 - Employee Benefits	14,959,779.56	321	384,095.81	323	14,575,683.75	325	164,093.11		327	14,411,590.64	329
4000 - Books, Supplies Equip Replace. (6500)	4,334,137.09	331	16,675.12	333	4,317,461.97	335	376,512.29		337	3,940,949.68	339
5000 - Services. . . & 7300 - Indirect Costs	7,740,343.41	341	6,824.30	343	7,733,519.11	345	1,058,675.94		347	6,674,843.17	349
TOTAL					81,248,222.11	365	TOTAL			78,518,576.76	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			59.88%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.88%
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).	78,518,576.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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) 2,668,981.43
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.

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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) 69,688,685.52

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) 3.83%

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)	3,620,564.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,458,943.24
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	301,815.33
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)	8,869.29
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)	5,440,492.04
9. Carry-Forward Adjustment (Part IV, Line F)	(573,404.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,867,087.36

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,079,418.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,996,358.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,356,810.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,181,708.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	233,188.78
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)	767,568.86
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)	12,412.00
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)	7,501.00
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)	7,578,480.57
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)	222,704.91
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)	428,197.21
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	350,908.33
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,955,761.61
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)	84,171,019.54

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)

6.46%

D. 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)

5.78%

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>5,440,492.04</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>(573,404.68)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(573,404.68)</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>5.78%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-286,702.34) is applied to the current year calculation and the remainder (\$-286,702.34) is deferred to one or more future years:	<u>6.12%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-191,134.89) is applied to the current year calculation and the remainder (\$-382,269.79) is deferred to one or more future years:	<u>6.24%</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>(573,404.68)</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	553,015.98	46,176.00	8.35%
01	3310	2,137,710.14	178,498.80	8.35%
01	3311	15,417.63	1,287.37	8.35%
01	3315	29,724.40	2,481.99	8.35%
01	3320	80,284.06	6,703.72	8.35%
01	3345	288.84	24.12	8.35%
01	3550	21,678.94	1,083.95	5.00%
01	4035	161,306.42	13,469.09	8.35%
01	4201	10,359.52	865.02	8.35%
01	4203	71,480.40	1,429.61	2.00%
01	6230	6,945.96	579.99	8.35%
01	6264	234,298.74	19,563.94	8.35%
01	6500	11,203,738.59	935,512.17	8.35%
01	6520	91,308.21	7,624.24	8.35%
11	6391	173,977.68	14,527.00	8.35%
11	9010	241,859.53	20,195.41	8.35%
12	6105	243,382.00	19,470.56	8.00%
12	9010	96,026.33	7,682.53	8.00%
13	5310	1,955,761.61	99,939.00	5.11%

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	0.01	58,232.45	58,232.46
2. State Lottery Revenue	8560	1,257,770.00		438,863.98	1,696,633.98
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)		1,257,770.00	0.01	497,096.43	1,754,866.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,093,220.38			1,093,220.38
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	148,950.19			148,950.19
4. Books and Supplies	4000-4999	14,915.88		389,950.75	404,866.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	683.55			683.55
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)		1,257,770.00	0.00	389,950.75	1,647,720.75
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.01	107,145.68	107,145.69
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	88,092,989.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,462,798.06
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	233,188.78
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	177,508.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	148,299.62
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	202,747.93
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	129,611.28
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)				891,356.30
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)				83,738,835.41

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)		8,220.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,185.99
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.)	79,332,261.15	9,611.37
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	9,611.37
B. Required effort (Line A.2 times 90%)	71,399,035.04	8,650.23
C. Current year expenditures (Line I.E and Line II.B)	83,738,835.41	10,185.99
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

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	235,474.52	0.00	0.00	0.00	290,730.75	1,421,514.61	2,619,006.62		4,566,726.50
2000-2999	Classified Salaries	114,232.73	0.00	0.00	0.00	264,229.60	3,549,061.49	1,875,482.16		5,803,005.98
3000-3999	Employee Benefits	88,525.80	0.00	0.00	0.00	139,638.93	1,331,522.33	1,229,039.66		2,788,726.72
4000-4999	Books and Supplies	1,890.56	0.00	0.00	0.00	1,914.68	70,878.86	4,129.21		78,813.31
5000-5999	Services and Other Operating Expenditures	1,667,626.35	0.00	0.00	0.00	6,380.00	452,790.65	1,072.26		2,127,869.26
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	2,107,749.96	0.00	0.00	0.00	702,893.96	6,825,767.94	5,728,729.91	0.00	15,365,141.77
7310	Transfers of Indirect Costs	1,132,132.41	0.00	0.00	0.00	0.00	0.00	0.00		1,132,132.41
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	1,132,132.41	0.00	0.00	0.00	0.00	0.00	0.00		1,132,132.41
	TOTAL COSTS	481,600.07	0.00	0.00	0.00	0.00	0.00	0.00		481,600.07
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	6,825,767.94	5,728,729.91	0.00	16,132,732.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	68,948.60	3,538.60	8,183.23		80,670.43
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	91,190.68	1,083,136.05	526,881.72		1,701,208.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	34,735.09	297,989.62	147,425.43		480,150.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	288.84	0.00	0.00		288.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	115,155.44	0.00		115,155.44
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	195,163.21	1,499,819.71	682,490.38	0.00	2,377,473.30
7310	Transfers of Indirect Costs	188,996.00	0.00	0.00	0.00	0.00	0.00	0.00		188,996.00
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	188,996.00	0.00	0.00	0.00	0.00	0.00	0.00		188,996.00
	TOTAL BEFORE OBJECT 8980	188,996.00	0.00	0.00	0.00	195,163.21	1,499,819.71	682,490.38	0.00	2,566,469.30
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										
										979,071.43
										1,587,397.87

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, 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	235,474.52	0.00	0.00	0.00	221,782.15	1,417,976.01	2,610,823.39		4,486,056.07
2000-2999	Classified Salaries	114,232.73	0.00	0.00	0.00	173,038.92	2,465,925.44	1,348,600.44		4,101,797.53
3000-3999	Employee Benefits	88,525.80	0.00	0.00	0.00	104,903.84	1,033,532.71	1,081,614.23		2,308,576.58
4000-4999	Books and Supplies	1,890.56	0.00	0.00	0.00	1,625.84	70,878.86	4,129.21		78,524.47
5000-5999	Services and Other Operating Expenditures	1,667,626.35	0.00	0.00	0.00	6,380.00	337,635.21	1,072.26		2,012,713.82
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	2,107,749.96	0.00	0.00	0.00	507,730.75	5,325,948.23	5,046,239.53	0.00	12,987,668.47
7310	Transfers of Indirect Costs	943,136.41	0.00	0.00	0.00	0.00	0.00	0.00		943,136.41
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	481,600.07								481,600.07
	Total Indirect Costs and PCR Allocations	1,424,736.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,424,736.48
	TOTAL BEFORE OBJECT 8980	3,532,486.44	0.00	0.00	0.00	507,730.75	5,325,948.23	5,046,239.53	0.00	14,412,404.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									979,071.43
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	944.04	51.20		995.24
2000-2999	Classified Salaries	100.20	0.00	0.00	0.00	74.72	2,675.06	759.08		3,609.06
3000-3999	Employee Benefits	9.11	0.00	0.00	0.00	15.64	676.34	165.94		867.03
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	828,805.81	0.00	0.00	0.00	0.00	0.00	0.00		828,805.81
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	828,915.12	0.00	0.00	0.00	90.36	4,295.44	976.22	0.00	834,277.14
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	828,915.12	0.00	0.00	0.00	90.36	4,295.44	976.22	0.00	834,277.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									979,071.43
										10,152,515.86
										11,965,864.43

* 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	13,907,995.86	10,224,755.88
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)	13,907,995.86	10,224,755.88
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	877.00	
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)	877.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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: (??)

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].

	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)

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: (??)

SECTION 3**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.

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	16,978,874.25		
b. Less: Expenditures paid from federal sources	1,587,397.87		
c. Expenditures paid from state and local sources	15,391,476.38	13,907,995.86	
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	15,391,476.38	13,907,995.86	1,483,480.52
d. Special education unduplicated pupil count	929	877	
e. Per capita state and local expenditures (A1c/A1d)	16,567.79	15,858.60	709.19

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	15,391,476.38		
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	15,391,476.38	0.00	15,391,476.38
b. Special education unduplicated pupil count	929		
c. Per capita state and local expenditures (A2a/A2b)	16,567.79	0.00	16,567.79

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: (??)

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	11,965,864.43	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	11,965,864.43	10,224,755.88	1,741,108.55
b. Per capita local expenditures (B1a/A1d)	12,880.37	11,658.79	1,221.58

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	11,965,864.43		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,965,864.43	0.00	11,965,864.43
b. Special education unduplicated pupil count	929		
c. Per capita local expenditures (B2a/B2b)	12,880.37	0.00	12,880.37

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.

Omaira Reyna
Contact Name

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Telephone Number

Director of Fiscal Services
Title

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E-mail Address

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, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	241,970.00	0.00	0.00	0.00	301,210.00	1,465,553.00	2,710,585.00		4,719,318.00
2000-2999	Classified Salaries	117,163.00	0.00	0.00	0.00	273,927.00	3,616,241.00	1,965,900.00		5,973,231.00
3000-3999	Employee Benefits	93,389.00	0.00	0.00	0.00	151,207.00	1,464,622.00	1,320,528.00		3,029,746.00
4000-4999	Books and Supplies	1,551.00	0.00	0.00	0.00	1,317.00	91,768.00	210.00		94,846.00
5000-5999	Services and Other Operating Expenditures	1,764,235.00	0.00	0.00	0.00	7,656.00	609,591.00	664.00		2,382,146.00
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	2,218,308.00	0.00	0.00	0.00	735,317.00	7,247,775.00	5,997,887.00	0.00	16,199,287.00
7310	Transfers of Indirect Costs	1,109,731.00	0.00	0.00	0.00	0.00	0.00	0.00		1,109,731.00
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	1,109,731.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,109,731.00
	TOTAL COSTS	3,328,039.00	0.00	0.00	0.00	735,317.00	7,247,775.00	5,997,887.00	0.00	17,309,018.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	241,970.00	0.00	0.00	0.00	224,677.00	1,465,553.00	2,710,585.00		4,642,785.00
2000-2999	Classified Salaries	117,163.00	0.00	0.00	0.00	178,402.00	2,498,449.00	1,408,356.00		4,202,370.00
3000-3999	Employee Benefits	93,389.00	0.00	0.00	0.00	111,163.00	1,133,524.00	1,154,953.00		2,493,029.00
4000-4999	Books and Supplies	1,551.00	0.00	0.00	0.00	1,023.00	76,048.00	210.00		78,832.00
5000-5999	Services and Other Operating Expenditures	1,764,235.00	0.00	0.00	0.00	7,656.00	462,889.00	664.00		2,235,444.00
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	2,218,308.00	0.00	0.00	0.00	522,921.00	5,636,463.00	5,274,768.00	0.00	13,652,460.00
7310	Transfers of Indirect Costs	959,257.00	0.00	0.00	0.00	0.00	0.00	0.00		959,257.00
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	959,257.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	959,257.00
	TOTAL BEFORE OBJECT 8980	3,177,565.00	0.00	0.00	0.00	522,921.00	5,636,463.00	5,274,768.00	0.00	14,611,717.00
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									
										1,077,074.00
										15,688,791.00

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, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	379.00	0.00		379.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	423.00	9.00		432.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	165.00	5.00		170.00
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	806,818.00	0.00	0.00	0.00	0.00	0.00	0.00		806,818.00
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	806,818.00	0.00	0.00	0.00	0.00	967.00	14.00	0.00	807,799.00
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	806,818.00	0.00	0.00	0.00	0.00	967.00	14.00	0.00	807,799.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
									1,077,074.00	
										11,033,559.00
										12,918,432.00

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

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

Davis Joint Unified
Yolo County

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, 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	235,474.52	0.00	0.00	0.00	221,782.15	1,417,976.01	2,610,823.39		4,486,056.07
2000-2999	Classified Salaries	114,232.73	0.00	0.00	0.00	173,038.92	2,465,925.44	1,348,600.44		4,101,797.53
3000-3999	Employee Benefits	88,525.80	0.00	0.00	0.00	104,903.84	1,033,532.71	1,081,614.23		2,308,576.58
4000-4999	Books and Supplies	1,890.56	0.00	0.00	0.00	1,625.84	70,878.86	4,129.21		78,524.47
5000-5999	Services and Other Operating Expenditures	1,667,626.35	0.00	0.00	0.00	6,380.00	337,635.21	1,072.26		2,012,713.82
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	2,107,749.96	0.00	0.00	0.00	507,730.75	5,325,948.23	5,046,239.53	0.00	12,987,668.47
7310	Transfers of Indirect Costs	943,136.41	0.00	0.00	0.00	0.00	0.00	0.00		943,136.41
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	943,136.41	0.00	0.00	0.00	0.00	0.00	0.00		943,136.41
	TOTAL BEFORE OBJECT 8980	3,050,886.37	0.00	0.00	0.00	507,730.75	5,325,948.23	5,046,239.53	0.00	13,930,804.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									979,071.43
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	944.04	51.20		995.24
2000-2999	Classified Salaries	100.20	0.00	0.00	0.00	74.72	2,675.06	759.08		3,609.06
3000-3999	Employee Benefits	9.11	0.00	0.00	0.00	15.64	676.34	165.94		867.03
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	828,805.81	0.00	0.00	0.00	0.00	0.00	0.00		828,805.81
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	828,915.12	0.00	0.00	0.00	90.36	4,295.44	976.22	0.00	834,277.14
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	828,915.12	0.00	0.00	0.00	90.36	4,295.44	976.22	0.00	834,277.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									979,071.43
										10,152,515.86
										11,965,864.43

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

SELPA: (??)

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

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

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

	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)

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: (??)

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.

	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	17,309,018.00		
b. Less: Expenditures paid from federal sources	1,620,227.00		
c. Expenditures paid from state and local sources	15,688,791.00	14,909,876.31	
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	15,688,791.00	14,909,876.31	778,914.69
d. Special education unduplicated pupil count	929	929	
e. Per capita state and local expenditures (A1c/A1d)	16,887.83	16,049.38	838.45

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

	Budgeted Amounts 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 state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	15,688,791.00		
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	15,688,791.00	0.00	15,688,791.00
b. Special education unduplicated pupil count	929		
c. Per capita state and local expenditures (A2a/A2b)	16,887.83	0.00	16,887.83

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: (??)

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	12,918,432.00	11,965,864.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,918,432.00	11,965,864.43	952,567.57
b. Per capita local expenditures (B1a/A1d)	13,905.74	12,880.37	1,025.37

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	12,918,432.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,918,432.00	0.00	12,918,432.00
b. Special education unduplicated pupil count	929		
c. Per capita local expenditures (B2a/B2b)	13,905.74	0.00	13,905.74

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.

Omaira Reyna
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Telephone NumberDirector of Fiscal Services
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E-mail Address

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72678 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,494,910.84)	0.00	(458,975.29)				
Other Sources/Uses Detail					0.00	202,747.93		
Fund Reconciliation							125,467.47	170,121.80
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,524,775.86	0.00	297,160.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,957.09	84,968.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	35.52	0.00	34,722.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							11,322.23	184,755.98
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,573.07	0.00	27,153.09	0.00				
Other Sources/Uses Detail					115,281.93	0.00		
Fund Reconciliation							115,874.82	144,292.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(48,878.57)	99,939.00	0.00				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation							8,177.15	503,922.22
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							41.07	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	801.09	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	801.09
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,603.87	0.00						
Other Sources/Uses Detail					24,775,241.29	24,621,215.29		
Fund Reconciliation							8,607,961.41	7,663,379.39
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	154,026.00		
Fund Reconciliation							0.00	154,026.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72678 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,466.00	0.00		
Fund Reconciliation							17,466.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	1,543,789.41	(1,543,789.41)	458,975.29	(458,975.29)	24,977,989.22	24,977,989.22	8,906,267.24	8,906,267.24

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

	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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	355,528.28	220,130.81	2,593.51	122,973.54	7,940,903.87	231,574.20	0.00
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							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	382.07	382.07	382.07	382.07	371.78	28.00	
3100 Alternative Schools							
3200 Continuation Schools	5.40	5.40	5.40	5.40	6.00		
3300 Independent Study Centers	9.50	9.50	9.50	9.50	4.13		
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	1.00	1.00	1.00	1.00	0.95		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	45.20	45.20	45.20	45.20	21.44		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational	1.40	1.40	1.40	1.40			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					6.00		
-- Child Development (Fund 12)	4.00	4.00	4.00	4.00	4.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	448.57	448.57	448.57	448.57	414.30	28.00	0.00

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report57 72678 0000000
Form PCR

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	54,667,054.10	7,954,765.76	62,621,819.86	4,408,010.58		67,029,830.44
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	805,559.60	123,443.77	929,003.37	65,393.45		994,396.82
3300	Independent Study Centers	1,188,858.88	94,010.72	1,282,869.60	90,302.43		1,373,172.03
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	2,668.22	0.00	2,668.22	187.82		2,856.04
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	97,779.40	19,771.94	117,551.34	8,274.55		125,825.89
4850	Migrant Education	18,422.98	0.00	18,422.98	1,296.81		19,719.79
5000-5999	Special Education	15,365,141.77	481,600.10	15,846,741.87	1,115,467.52		16,962,209.39
6000	Regional Occupational Ctr/Prg (ROC/P)	39,599.63	0.00	39,599.63	2,787.46		42,387.09
Other Goals							
7110	Nonagency - Educational	129,611.28	2,188.53	131,799.81	9,277.52		141,077.33
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	233,188.78	0.00	233,188.78	16,414.38		249,603.16
8500	Child Care and Development Services	2,046.50	0.00	2,046.50	144.06		2,190.56
Other Costs							
----	Food Services					9,721.53	9,721.53
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					9,984.30	9,984.30
----	Other Outgo					887,464.55	887,464.55
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		197,923.38	197,923.38	206,441.97		404,365.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(161,814.50)		(161,814.50)
----	Total General Fund and Charter Schools Funds Expenditures	72,549,931.14	8,873,704.20	81,423,635.34	5,762,184.05	907,170.38	88,092,989.77

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
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
1110	Regular Education, K-12	41,566,820.70	1,846,082.58	1,434,484.20	4,825,100.51	3,710,172.28	52,020.00	1,181,708.11			50,665.72	0.00	54,667,054.10
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	549,234.26	3,971.20	0.00	172,140.25	71,173.40	0.00	0.00			9,040.49	0.00	805,559.60
3300	Independent Study Centers	962,747.64	0.00	13,316.22	134,839.30	77,955.72	0.00	0.00			0.00	0.00	1,188,858.88
3400	Opportunity Schools	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
3700	Specialized Secondary Programs	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
4110	Regular Education, Adult	632.92	394.69	0.00	1,640.61	0.00	0.00	0.00			0.00	0.00	2,668.22
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	85,648.40	0.00	0.00	0.00	0.00	12,131.00	0.00			0.00	0.00	97,779.40
4850	Migrant Education	9,827.99	3,869.99	0.00	0.00	0.00	4,725.00	0.00			0.00	0.00	18,422.98
5000-5999	Special Education	10,784,494.79	877,071.00	9.38	104,008.56	3,295,938.04	303,620.00	0.00			0.00	0.00	15,365,141.77
6000	ROC/P	39,391.63	208.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	39,599.63
Other Goals													
7110	Nonagency - Educational	129,611.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,611.28
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		233,188.78	0.00	0.00	0.00	233,188.78
8500	Child Care and Development Services	1,076.93	49.58	0.00	919.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,046.50
Total Direct Charged Costs		54,129,486.54	2,731,647.04	1,447,809.80	5,238,649.22	7,155,239.44	372,496.00	1,181,708.11	233,188.78	0.00	59,706.21	0.00	72,549,931.14

* 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	597,270.15	7,357,495.61	0.00	7,954,765.76
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	8,441.54	115,002.23	0.00	123,443.77
3300	Independent Study Centers	14,850.85	79,159.87	0.00	94,010.72
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	1,563.25	18,208.69	0.00	19,771.94
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	70,658.80	410,941.30	0.00	481,600.10
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	2,188.53	0.00	0.00	2,188.53
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		115,002.23		115,002.23
--	Child Development (Fund 12)	6,253.00	76,668.15	0.00	82,921.15
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		701,226.12	8,172,478.08	0.00	8,873,704.20

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

57 72678 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	767,568.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	50,300.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,639,685.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,466,444.24
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,923,998.54
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	72,549,931.14
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,873,704.20
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	81,423,635.34
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	428,197.21
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	350,908.33
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,955,761.61
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,734,867.15
D. Total Direct Charged and Allocated Costs (B3 + C5)		84,158,502.49
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.04%

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

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)	9,721.53				9,721.53
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			9,984.30		9,984.30
Other Outgo (Objects 1000-7999)				887,464.55	887,464.55
Total Other Costs	9,721.53	0.00	9,984.30	887,464.55	907,170.38

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	Special Ed - IDEA Part B	Special Ed - IDEA Part B ISP	Special Ed - IDEA Preschool Grants	Special Ed - IDEA Preschool Grants	Special Ed- IDEA Mental Health Part B, Section 611	Special Ed - IDEA Preschool Staff Development
1. Prior Year Carryover	118,251.02						
2. a. Current Year Award	539,937.00	1,377,499.00		25,789.11	69,748.57	113,878.00	312.96
b. Transferability (NCLB)		(16,705.00)	16,705.00				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	539,937.00	1,360,794.00	16,705.00	25,789.11	69,748.57	113,878.00	312.96
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	658,188.02	1,360,794.00	16,705.00	25,789.11	69,748.57	113,878.00	312.96
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	571,471.02				4.55		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	571,471.02	0.00	0.00	0.00	4.55	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	599,191.98	1,360,794.00	16,705.00	25,789.11	69,748.57	113,878.00	312.96
10. Non Donor-Authorized Expenditures		955,414.94		6,417.28	17,239.21		
11. Total Expenditures (lines 9 & 10)	599,191.98	2,316,208.94	16,705.00	32,206.39	86,987.78	113,878.00	312.96
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(27,720.96)	(1,360,794.00)	(16,705.00)	(25,789.11)	(69,744.02)	(113,878.00)	(312.96)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	27,720.96	1,360,794.00	16,705.00	25,789.11	69,744.02	113,878.00	312.96
14. Unused Grant Award Calculation (line 4 minus line 9)	58,996.04	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	58,996.04						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	599,191.98	1,360,794.00	16,705.00	25,789.11	69,748.57	113,878.00	312.96

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

57 72678 0000000
Form CAT

Davis Joint Unified
Yolo County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Carl Perkins	Title II - Part A	Title III - Immigrant	Title III LEP	Child Nutrition Team Grant	TOTAL
AWARD						
1. Prior Year Carryover		6,280.48	7,286.82	4,375.29		136,193.61
2. a. Current Year Award	38,615.00	187,397.00	30,209.00	87,308.00	14,140.10	2,484,833.74
b. Transferability (NCLB)						0.00
c. Other Adjustments			9,985.00			9,985.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	38,615.00	187,397.00	40,194.00	87,308.00	14,140.10	2,494,818.74
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	38,615.00	193,677.48	47,480.82	91,683.29	14,140.10	2,631,012.35
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year		135,945.48	10,654.82	76,670.29	14,140.10	808,886.26
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	135,945.48	10,654.82	76,670.29	14,140.10	808,886.26
EXPENDITURES						
9. Donor-Authorized Expenditures	38,396.95	174,775.51	11,224.54	72,910.01	0.00	2,483,726.63
10. Non Donor-Authorized Expenditures						979,071.43
11. Total Expenditures (lines 9 & 10)	38,396.95	174,775.51	11,224.54	72,910.01	0.00	3,462,798.06
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(38,396.95)	(38,830.03)	(569.72)	3,760.28	14,140.10	(1,674,840.37)
a. Unearned Revenue				3,760.38	14,140.10	17,900.48
b. Accounts Payable						0.00
c. Accounts Receivable	38,396.95	38,830.03	569.72			1,692,740.75
14. Unused Grant Award Calculation (line 4 minus line 9)	218.05	18,901.97	36,256.28	18,773.28	14,140.10	147,285.72
15. If Carryover is allowed, enter line 14 amount here						58,996.04
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,396.95	174,775.51	11,224.54	72,909.91	0.00	2,483,726.53

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

57 72678 0000000
Form CAT

Davis Joint Unified
Yolo County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Special Education Workability	Agriculture Vocational Education	Child Development CSPP Contract	TOTAL
AWARD				
1. Prior Year Carryover				0.00
2. a. Current Year Award	97,628.00	10,803.00	183,651.00	292,082.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	97,628.00	10,803.00	183,651.00	292,082.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	97,628.00	10,803.00	183,651.00	292,082.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	58,378.00	10,803.00	172,717.00	241,898.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	58,378.00	10,803.00	172,717.00	241,898.00
EXPENDITURES				
9. Donor-Authorized Expenditures	97,628.00	10,803.00	183,651.00	292,082.00
10. Non Donor-Authorized Expenditures	1,304.45		79,201.56	80,506.01
11. Total Expenditures (lines 9 & 10)	98,932.45	10,803.00	262,852.56	372,588.01
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(39,250.00)	0.00	(10,934.00)	(50,184.00)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	39,250.00		10,934.00	50,184.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	97,628.00	10,803.00	183,651.00	292,082.00

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

Davis Joint Unified
 Yolo County

57 72678 0000000
 Form CAT

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

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

Davis Joint Unified
 Yolo County

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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	813,615.99	813,615.99
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	813,615.99	813,615.99
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	813,615.99	813,615.99
REVENUES		
5. Cash Received in Current Year	589,386.67	589,386.67
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	224,229.32	224,229.32
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	224,229.32	224,229.32
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	813,615.99	813,615.99
EXPENDITURES		
10. Donor-Authorized Expenditures	813,615.99	813,615.99
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	813,615.99	813,615.99
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

Davis Joint Unified
Yolo County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	State Lottery 01-1100 8560 GF	State Lottery 09-1100 8560 Charter	EPA 01-1400 8012 GF	EPA 09-1400 8012 Charter	Child Nutrition 13-5310 8520 Child Nutrition	Child Development Reserve Acct 12/1/6130 8990 Child Dvlp	California Clean Energy Jobs Act 1/1/6230 8590 GF
AWARD							
1. Prior Year Restricted Ending Balance						14,921.90	9,471.00
2. a. Current Year Award	1,175,476.46	86,447.30	10,423,499.00	840,615.00	62,353.57	44.12	214,269.00
b. Other Adjustments	(9,607.71)	5,453.95	44,270.00	3,496.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,165,868.75	91,901.25	10,467,769.00	844,111.00	62,353.57	44.12	214,269.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,165,868.75	91,901.25	10,467,769.00	844,111.00	62,353.57	14,966.02	223,740.00
REVENUES							
5. Cash Received in Current Year	997,620.67	79,463.33	10,467,769.00	844,111.00	45,140.07	44.12	214,269.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	168,248.08	12,437.92	0.00	0.00	17,213.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	168,248.08	12,437.92	0.00	0.00	17,213.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,165,868.75	91,901.25	10,467,769.00	844,111.00	62,353.57	44.12	214,269.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,165,868.75	91,901.25	10,467,769.00	844,111.00	62,353.57	0.00	7,525.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,165,868.75	91,901.25	10,467,769.00	844,111.00	62,353.57	0.00	7,525.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	14,966.02	216,214.05

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	California Clean Energy Jobs Act	Educator Effectiveness	Educator Effectiveness	Restricted Lottery	Restricted Lottery	Adult Education Block Grant	Special Education
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	33,318.00			55,297.72	2,934.73		6500
b. Other Adjustments	79,352.00	672,657.00	50,009.00	391,405.76	28,804.03	304,333.17	8677/8097/8792
c. Adj Curr Yr Award (sum lines 2a & 2b)				15,871.42	2,782.77		GF
3. Required Matching Funds/Other (sum lines 2a & 2b)	79,352.00	672,657.00	50,009.00	407,277.18	31,586.80	304,333.17	2,823,233.88
4. Total Available Award (sum lines 1, 2c, & 3)	112,670.00	672,657.00	50,009.00	462,574.90	34,521.53	304,333.17	2,823,233.88
REVENUES							
5. Cash Received in Current Year	79,352.00	672,657.00	50,009.00	230,220.30	18,497.68	304,333.17	2,627,837.00
6. Amounts Included in Line 5 for Prior Year Adjustments							(1,506.48)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	177,056.88	13,089.12	0.00	196,903.36
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	177,056.88	13,089.12	0.00	196,903.36
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	79,352.00	672,657.00	50,009.00	407,277.18	31,586.80	304,333.17	2,824,740.36
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures		253,862.68		368,393.73	21,557.02	188,504.68	2,823,233.88
12. Total Expenditures (line 10 plus line 11)	0.00	253,862.68	0.00	368,393.73	21,557.02	188,504.68	10,148,186.42
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	112,670.00	418,794.32	50,009.00	94,181.17	12,964.51	115,828.49	0.00

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

Davis Joint Unified
 Yolo County

57 72678 0000000
 Form CAT

STATE PROGRAM NAME	Special Ed: Mental Health Services	Adult Ed Cal Works	TOTAL
RESOURCE CODE	6512	11/1/9010	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	GF	Adult Ed	
AWARD			
1. Prior Year Restricted Ending Balance			115,943.35
2. a. Current Year Award	270,887.00	11,306.00	17,434,692.29
b. Other Adjustments			62,266.43
c. Adj Curr Yr Award (sum lines 2a & 2b)	270,887.00	11,306.00	17,496,958.72
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	270,887.00	11,306.00	17,612,902.07
REVENUES			
5. Cash Received in Current Year	0.00	0.00	16,631,323.34
6. Amounts Included in Line 5 for Prior Year Adjustments			(1,506.48)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	270,887.00	11,306.00	867,141.86
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	270,887.00	11,306.00	867,141.86
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	270,887.00	11,306.00	17,498,465.20
EXPENDITURES			
10. Donor-Authorized Expenditures	270,887.00	11,306.00	16,577,274.51
11. Non Donor-Authorized Expenditures	3,024.99		10,151,211.41
12. Total Expenditures (line 10 plus line 11)	273,911.99	11,306.00	26,728,485.92
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	1,035,627.56

LOCAL PROGRAM NAME	Student Nutrition	Ongoing Major Maintenance	NonAgency DCTV	Gift Acct	Gift Acct	Gift Acct	Gift Acct	Gift Acct
RESOURCE CODE	13-5310	8150	8505	1/1/9010	9/1/9010	11/1/9010	12/1/9010	
REVENUE OBJECT	8634/8699/8919	8980	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Student Nutrition	GF	GF	GF Gift	Charter Gift	Adult Ed Fee Base	Child Dvlp Fee Base	
AWARD								
1. Prior Year Restricted Ending Balance	48,459.36		9,445.57	883,540.46	156,852.17	1,000.00		
2. a. Current Year Award	1,299,206.03			2,107,690.75	107,602.31	258,054.40	67,628.49	
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,299,206.03	0.00	0.00	2,107,690.75	107,602.31	258,054.40	67,628.49	
3. Required Matching Funds/Other	70,000.00	2,715,781.25		451,804.30				
4. Total Available Award (sum lines 1, 2c, & 3)	1,417,665.39	2,715,781.25	9,445.57	3,443,035.51	264,454.48	259,054.40	67,628.49	
REVENUES								
5. Cash Received in Current Year	1,152,209.33			1,950,541.68	107,601.91	217,260.70	67,628.49	
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	146,996.70	0.00	0.00	157,149.07	0.40	40,793.70	0.00	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	146,996.70	0.00	0.00	157,149.07	0.40	40,793.70	0.00	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	1,299,206.03	0.00	0.00	2,107,690.75	107,602.31	258,054.40	67,628.49	
EXPENDITURES								
10. Donor-Authorized Expenditures	1,237,793.31	2,715,781.25		2,129,339.13	109,570.28	250,748.94	67,628.49	
11. Non Donor-Authorized Expenditures							36,080.37	
12. Total Expenditures (line 10 plus line 11)	1,237,793.31	2,715,781.25	0.00	2,129,339.13	109,570.28	250,748.94	103,708.86	
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	179,872.08	0.00	9,445.57	1,313,696.38	154,884.20	8,305.46	0.00	

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

57 72678 0000000
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Davis Joint Unified
Yolo County

LOCAL PROGRAM NAME	Gift Acct	Special Ed Facilities	TOTAL
RESOURCE CODE	13-9010	9500	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Student Nutrition	GF	
AWARD			
1. Prior Year Restricted Ending Balance	2,047.38	8,609.82	1,109,954.76
2. a. Current Year Award	369.54		3,840,551.52
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	369.54	0.00	3,840,551.52
3. Required Matching Funds/Other			3,237,585.55
4. Total Available Award (sum lines 1, 2c, & 3)	2,416.92	8,609.82	8,188,091.83
REVENUES			
5. Cash Received in Current Year	369.54		3,495,611.65
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	344,939.87
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	344,939.87
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	369.54	0.00	3,840,551.52
EXPENDITURES			
10. Donor-Authorized Expenditures			6,510,861.40
11. Non Donor-Authorized Expenditures			36,080.37
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	6,546,941.77
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,416.92	8,609.82	1,677,230.43