

2015-2016
UNAUDITED ACTUALS
GATEWAY

*Gateway Ed**U**ncational Options*

*Great Part**N**ership*

*Central Valley H**I**gh School*

*Buckeye School o**F** the Arts*

*Mounta**I**n Lakes High School*

*Shasta Lak**E** School*

*Gran**D** Oaks School*

SCHOOL DISTRICT



**Presented to the Board of Trustees
September 14, 2016**

*Providing Excellence in Learning:
Every Student, Every Day*

GATEWAY UNIFIED SCHOOL DISTRICT

2015-2016 UNAUDITED ACTUALS

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**GATEWAY UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS SUMMARIZED
September 14, 2016**

This report reflects the actual expenses incurred and revenues received for the 2015-2016 school year. The expenses are a reflection of what has been spent in each resource. The revenues have been accrued for the anticipated funding that we will still receive for 2015-2016 and unspent restricted revenues have been deferred.

The beginning fund balance for 2015-2016 was \$10,493,462 which includes an audit adjustment of \$ 208,044. The ending balance for 2015-2016 is \$10,939,670. This is an increase of \$446,208.

In comparison to Second Interim Budget, the general fund revenue decreased by \$179,297 and expenses decreased \$824,596. The revenue reduction is due to adjustments for decreasing Average Daily Attendance. The decrease in expenditures is mainly due to unspent Title I and Title II resources.

The Reserve for Economic Uncertainties is \$5,225,138 and represents a 17% reserve. This is 14% above the State minimum reserve level. Site and program carryover as well as restricted funds will be re-budgeted in 2015-2016.

ACTION REQUESTED:

It is recommended that the Board approves the 2015-2016 Unaudited Actuals.



GATEWAY UNIFIED SCHOOL DISTRICT
2015-2016 UNAUDITED ACTUALS GENERAL FUND SUMMARY
September 14, 2016

| | 2015-16 SECOND INTERIM BUDGET | 2015-16 UNAUDITED ACTUALS |
|---|--|--|
| Funded Average Daily Attendance (ADA) | 2,331.67 | 2,330.32 |
| REVENUES | | |
| LCFF | 21,714,316 | 21,399,340 |
| Federal Revenues | 3,442,885 | 2,933,468 |
| Other State Revenues | 2,930,046 | 3,186,384 |
| Other Local Revenues | 3,268,723 | 3,659,507 |
| TOTAL REVENUES | 31,355,970 | 31,178,699 |
| EXPENDITURES | | |
| Certificated Salaries | 11,288,565 | 11,316,183 |
| Classified Salaries | 5,719,788 | 5,663,834 |
| Employee Benefits | 6,225,114 | 6,451,127 |
| Books and Supplies | 2,124,432 | 1,570,423 |
| Services, Other Operating Exp | 5,188,719 | 4,825,888 |
| Capital Outlay | 894,569 | 848,511 |
| Other Outgo | 180,106 | 123,286 |
| Transfer of Indirect/Direct Support | (60,588) | (63,142) |
| TOTAL EXPENDITURES | 31,560,705 | 30,736,109 |
| EXCESS(DEFICIENCY)OF REVENUES | (204,735) | 442,590 |
| OTHER FINANCING SOURCES IN | 213,687 | 211,662 |
| OTHER FINANCING SOURCES OUT | 0 | 0 |
| NET INCREASE(DECREASE) IN FUND BALANCE | 8,952 | 654,252 |
| BEGINNING BALANCE | 10,493,461 | 10,493,462 |
| AUDIT ADJUSTMENTS | (208,044) | (208,044) |
| ENDING FUND BALANCE | 10,294,369 | 10,939,670 |
| Components of Ending Fund Balance | | |
| Revolving Cash | 11,900 | 11,900 |
| Economic Uncertainties | 5,365,319 | 5,225,138 |
| Board Designated/Assigned | 3,023,853 | 3,563,994 |
| Prepaid Expenses | 0 | 45,411 |
| Restricted | 1,893,297 | 2,093,227 |
| Undesignated | 0 | 0 |

GATEWAY UNIFIED SCHOOL DISTRICT
2015-2016 UNAUDITED ACTUALS REVENUE DETAIL
September 14, 2016

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|----------|---|-------------------|
| REVENUE LIMIT: 8010-8099 | | | |
| 8011 | 0000 | LCFF | 10,650,880 |
| 8012 | 1400 | Education Protection Account | 3,273,447 |
| 8021 | 0000 | Home Owners Exemption | 161,311 |
| 8022 | 0000 | Timber Yield Tax | 31,666 |
| 8041 | 0000 | Secured Roll Taxes | 9,428,633 |
| 8042 | 0000 | Unsecured Roll | 469,195 |
| 8043 | 0000 | Prior Year Taxes | 5,868 |
| 8044 | 0000 | Supplemental Taxes | 124,554 |
| 8045 | 0000 | ERAF | (658,139) |
| 8047 | 0000 | RDA Funds -Tax Portion | 1,671,311 |
| 8096 | 0000 | Transfers to Charter Schools In-lieu Taxes | (3,759,387) |
| SUBTOTAL | | | 21,399,340 |
| FEDERAL: 8100-8299 | | | |
| 8181 | 3310 | Special Ed: IDEA Part B (Formerly PL-94-142) | 580,339 |
| 8182 | 3315 | Special Ed: IDEA Preschool Non-RIS | 133,547 |
| 8260 | 0104 | Forest Reserve | 126,363 |
| 8290 | 3010 | Title I | 1,587,239 |
| 8290 | 3550 | Voc & Applied Secondary | 48,151 |
| 8290 | 4035 | Title II Part A Teacher Quality | 223,865 |
| 8290 | 4510 | Indian Education | 44,655 |
| 8290 | 5640 | Medi-Cal | 90,211 |
| 8290 | 9370 | Medi-Cal Administrative Activities | 89,098 |
| SUBTOTAL | | | 2,923,468 |
| STATE: 8300-8599 | | | |
| 8550 | 0809 | Mandated Costs | 1,313,313 |
| 8560 | 1100 | Lottery - Unrestricted | 353,926 |
| 8560 | 6300 | Lottery - Restricted | 122,275 |
| 8590 | 0121 | Pupil Testing | 6,712 |
| 8590 | 6010 | After School Lrng & Safe Neighborhoods (ASES) | 399,000 |
| 8590 | 6264 | Educator Effectivenss | 232,050 |
| 8590 | 7690 | STRS On-Behalf Pension Contributions | 742,399 |
| 8590 | 7010 | Ag Grant | 16,709 |
| SUBTOTAL | | | 3,186,384 |

**GATEWAY UNIFIED SCHOOL DISTRICT
2015-2016 UNAUDITED ACTUALS REVENUE DETAIL
September 14, 2016**

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|-----------|------------------------------------|------------------|
| LOCAL REVENUE: 8600-8799 | | | |
| 8625 | 9020 | RDA Funds | 262,100 |
| 8639 | 0070 | Athletics | 29,080 |
| 8650 | 0000-0954 | Lease Income | 217,840 |
| 8660 | 0000 | Interest Income | 56,918 |
| 8662 | 0000 | FMV Cash Adj | 28,060 |
| 8677 | 0000 | Other Local Income | 192,498 |
| 8677 | 7230 | ROC/P Transportation | 380 |
| 8677 | 9010 | GREAT Partnership | 1,400,928 |
| 8699 | 0000 | Other Local Income | 175,224 |
| 8699 | 0174 | Computer Education | 11,272 |
| 8699 | 0176 | Technology Infrastructure | 440 |
| 8699 | 9005 | First 5 Shasta | 74,539 |
| 8699 | 9073-9089 | CVHS Athletics | 107,231 |
| 8699 | 9105 | Site Specific | 76,987 |
| 8699 | 9205 | Deferred Maintenance | 4,815 |
| 8699 | 9265-9286 | CVHS Site Specific | 38,509 |
| 8782 | 9010 | GREAT Partnership | 0 |
| 8792 | 6500 | Special Ed Apportionment from SCOE | 992,686 |
| SUBTOTAL | | | 3,669,507 |

**GATEWAY UNIFIED SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2015-16 UNAUDITED ACTUALS
September 14, 2016**

| | | 15-16 Board Approved Operating Budget | | | 15-16 Second Interim Budget | | | 15-16 Unaudited Actuals | | | Unrestricted Variance | Restricted Variance | Total Variance |
|-------------------------------------|-------------|---------------------------------------|------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------|--------------------------|------------------------|------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | | | |
| REVENUES | | | | | | | | | | | | | |
| LCFF | 8010 - 8099 | 21,771,973 | 0 | 21,771,973 | 21,714,316 | 0 | 21,714,316 | 21,399,340 | | 21,399,340 | (314,976) | 0 | (314,976) |
| Federal Revenues | 8100 - 8299 | 27,000 | 3,180,902 | 3,207,902 | 204,098 | 3,238,787 | 3,442,885 | 215,461 | 2,718,006 | 2,933,468 | 11,363 | (520,781) | (509,417) |
| Other State Revenues | 8300 - 8599 | 396,503 | 494,431 | 890,934 | 1,638,524 | 1,291,522 | 2,930,046 | 1,673,951 | 1,512,433 | 3,186,384 | 35,427 | 220,911 | 256,338 |
| Other Local Revenues | 8600 - 8799 | 405,915 | 2,455,201 | 2,861,116 | 574,443 | 2,694,280 | 3,268,723 | 804,196 | 2,855,311 | 3,659,507 | 229,753 | 161,031 | 390,784 |
| Interfund Transfers In | 8910 - 8929 | 203,161 | 474,871 | 678,032 | 203,161 | 10,526 | 213,687 | 201,136 | 10,526 | 211,662 | (2,025) | 0 | (2,025) |
| Other Sources | 8930 - 8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | 8980 - 8999 | (2,840,734) | 2,840,734 | 0 | (3,221,886) | 3,221,886 | 0 | (3,269,645) | 3,269,645 | 0 | (47,759) | 47,759 | 0 |
| TOTAL REVENUES | | 19,963,818 | 9,446,139 | 29,409,957 | 21,112,656 | 10,457,001 | 31,569,657 | 21,024,439 | 10,365,921 | 31,390,360 | (88,217) | (91,080) | (179,297) |
| EXPENDITURES | | | | | | | | | | | | | |
| Certificated Salaries | 1000 - 1999 | 8,745,209 | 2,530,198 | 11,275,407 | 8,773,950 | 2,514,615 | 11,288,565 | 8,821,514 | 2,494,669 | 11,316,183 | 47,564 | (19,946) | 27,618 |
| Classified Salaries | 2000 - 2999 | 3,455,513 | 2,328,814 | 5,784,327 | 3,478,259 | 2,241,529 | 5,719,788 | 3,492,593 | 2,171,241 | 5,663,834 | 14,334 | (70,288) | (55,954) |
| Employee Benefits | 3000 - 3999 | 4,232,909 | 1,424,871 | 5,657,780 | 4,265,013 | 1,960,101 | 6,225,114 | 4,229,266 | 2,221,862 | 6,451,127 | (35,747) | 261,761 | 226,013 |
| Books and Supplies | 4000 - 4999 | 1,481,506 | 585,720 | 2,067,226 | 1,465,825 | 658,607 | 2,124,432 | 1,115,957 | 454,466 | 1,570,423 | (349,868) | (204,141) | (554,009) |
| Services, Other Operating Expen | 5000 - 5999 | 2,523,879 | 2,165,093 | 4,688,972 | 2,932,848 | 2,255,871 | 5,188,719 | 2,768,549 | 2,057,339 | 4,825,888 | (164,299) | (198,532) | (362,831) |
| Capital Outlay | 6000 - 6599 | 31,230 | 280,000 | 311,230 | 491,219 | 403,350 | 894,569 | 478,068 | 370,443 | 848,511 | (13,151) | (32,907) | (46,058) |
| Other Outgo (excluding indirect) | 7100 - 7499 | 164,436 | 36,535 | 200,971 | 151,571 | 28,535 | 180,106 | 103,826 | 19,460 | 123,286 | (47,745) | (9,075) | (56,820) |
| Direct Support / Indirect Costs | 7300 - 7399 | (202,326) | 141,326 | (61,000) | (230,696) | 170,108 | (60,588) | (211,929) | 148,787 | (63,142) | 18,767 | (21,321) | (2,554) |
| Interfund Transfers Out | 7610 - 7629 | 433,868 | 30,477 | 464,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses | 7630 - 7699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 20,866,224 | 9,523,034 | 30,389,258 | 21,327,989 | 10,232,716 | 31,560,705 | 20,797,845 | 9,938,265 | 30,736,109 | (530,144) | (294,451) | (824,596) |
| NET INCREASE/DECREASE IN FUND BALAN | | (902,406) | (76,895) | (979,301) | (215,333) | 224,285 | 8,952 | 226,594 | 427,656 | 654,251 | 441,927 | 203,371 | 645,299 |
| BEGINNING BALANCE | | 7,994,461 | 1,541,081 | 9,535,542 | 8,824,449 | 1,669,012 | 10,493,461 | 8,824,451 | 1,669,012 | 10,493,462 | 2 | (0) | 1 |
| Audit/Other Restatement Adjustments | | 0 | 0 | 0 | (208,044) | 0 | (208,044) | (208,044) | 0 | (208,044) | 0 | 0 | 0 |
| ENDING BALANCE | | 7,092,055 | 1,464,186 | 8,556,241 | 8,401,072 | 1,893,297 | 10,294,369 | 8,843,002 | 2,096,668 | 10,939,670 | 441,930 | 203,371 | 645,301 |
| Components of Ending Fund Bal: | | | | | | | | | | | | | |
| Reserved Rev Cash/Prepays/Stores | | 11,900 | - | 11,900 | 11,900 | - | 11,900 | 11,900 | - | 11,900 | - | - | - |
| Economic Uncertainty | | 5,166,174 | - | 5,166,174 | 5,365,319 | - | 5,365,319 | 5,225,138 | - | 5,225,138 | (140,181) | - | (140,181) |
| Board Designated | | 1,913,981 | - | 1,913,981 | 3,023,853 | - | 3,023,853 | 3,563,994 | - | 3,563,994 | 540,141 | - | 540,141 |
| Prepaid Expenditures | | - | - | - | - | - | - | 41,969 | 3,441 | 45,411 | 41,969 | 3,441 | 45,411 |
| Restricted | | - | 1,464,186 | 1,464,186 | - | 1,893,297 | 1,893,297 | - | 2,093,227 | 2,093,227 | - | 199,930 | 199,930 |
| Undesignated | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 7,092,055 | 1,464,186 | 8,556,241 | 8,401,072 | 1,893,297 | 10,294,369 | 8,843,002 | 2,096,668 | 10,939,670 | 441,930 | 203,371 | 645,301 |

Funded LCFF ADA

2326.69

2331.67

2330.32

**GATEWAY UNIFIED SCHOOL DISTRICT
2015-2016 ENDING FUND BALANCE COMPARISON
September 14, 2016**

| | 2015-16 SECOND INTERIM BUDGET | 2015-16 UNAUDITED ACTUALS |
|---------------------------------------|--|--|
| REVOLVING CASH/STORES/PREPAIDS | 11,900 | 11,900 |
| PREPAID EXPENSES | 0 | 45,411 |
| ECONOMIC UNCERTAINTY | 5,365,319 | 5,225,138 |
| RESTRICTED | | |
| NCLB Title I | 305,058 | 0 |
| NCLB Title II | 36,072 | 0 |
| Medi-Cal | 292,154 | 333,912 |
| Educator Effectiveness | 177,049 | 202,614 |
| Calif Clean Energy - Prop 39 | 0 | 129,409 |
| Lottery - Restricted | 344,920 | 438,357 |
| RDA Funds | 674,825 | 802,571 |
| EIA | 0 | 2,305 |
| Gen Ed Site Specific | 63,219 | 184,059 |
| TOTAL RESTRICTED | 1,893,297 | 2,093,227 |
| BOARD DESIGNATED | | |
| ADA Decline/Deficit | 627,162 | 933,301 |
| EPA Funds | 781,204 | 822,962 |
| Deferred Maintenance | 215,556 | 144,675 |
| Bus Replacement | 336,600 | 0 |
| Lottery Funds | 125,112 | 49,517 |
| Mandated Costs | 565,000 | 1,302,866 |
| Forest Reserve | 124,000 | 0 |
| Computer Replacement | 107,961 | 0 |
| Classroom Furnishing Replacement | 30,943 | 0 |
| MediCal Administrative Activities | 0 | 126,612 |
| Site Specific | 110,315 | 184,061 |
| TOTAL BOARD DESIGNATED | 3,023,853 | 3,563,994 |
| UNDESIGNATED/UNAPPROPRIATED | 0 | 0 |
| TOTAL ENDING BALANCE | 10,294,369 | 10,939,670 |

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
September 14, 2016**

CAFETERIA:

2015-2016 Ending Balance: **\$115,187**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2015-2016 Ending Balance: **\$224,430**

BUILDING FUND:

2015-2016 Ending Balance: **\$162,227**

CAPITAL FACILITIES FUND:

2015-2016 Ending Balance: **\$1,023,472**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2015-2016 Ending Balance: **\$2,205**

BOND INTEREST AND REDEMPTION FUND:

2015-2016 Ending Balance: **\$2,253,360**

FOUNDATION TRUST FUND:

2015-2016 Ending Balance: **\$303,682**

DEFINITION OF FUNDS

General Fund (01)

The General Fund is the district's primary operating fund. The fund describes in financial terms the District's educational and support programs.

Cafeteria Fund (13)

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

Special Reserve Fund for Postemployment Benefits (20)

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

Building Fund (21)

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund (Developer Fees) (25)

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects or debt services.

Special Reserve Fund (40)

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office. The balance of the funds will be used to develop gifted property located next to Central Valley High School.

Bond Interest & Redemption Fund (51 & 52)

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

Foundation Trust Fund (73)

This fund is used to account separately for gifts or bequests that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

Education Protection Account (EPA)

The Education Protection Account provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

Federal Revenues

ECIA - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title I" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142) – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

Title II Teacher Quality - This account is used for staff development and class size reduction.

Forest Reserve - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2012-13.

Title VII Part A, Indian Education – This is a formula grant based on challenging State academic content and student academic achievement standards that are used for all students and designed to assist Indian students in meeting those standards.

State Revenues

Special Education Master Plan - This is the State component of district special education funding. District entitlement is determined by a complex formula.

Lottery – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California’s K-12 public education that cannot alone provide for major improvements in K-12 education.

Common Core – One-time state funding to support the shift to the Common Core State Standards. Can be used for Professional Development, Instructional Materials aligned to the academic content standards and integration of the academic content standards through technology-based instruction, including expenditures necessary to support the administration of computer-based assessments.

American Indian Early Childhood Education (AIECE) - Funding to develop and test educational models that increase competence in reading, language arts, mathematics, and self-esteem for American Indian children in pre-kindergarten through grade four. Funds are designated for schools with at least 10 percent American Indian students, and they are allocated through a competitive process for three-year cycles.

After School Learning & Safe Neighborhoods (ASES) – Funding is provided to encourage schools and school districts to provide safe and educationally enriching alternatives for children and youth during non-school hours. The program creates incentives for establishing locally driven before and after school education and enrichment programs.

DEFINITION OF EXPENDITURE CATEGORIES

General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

1000 Certificated Salaries - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

2000 Classified Salaries - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

3000 Employee Benefits - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

4000 Books & Supplies - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable items.

5000 Services & Other Operating Expenses - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

7000 Other Outgo - Includes expenditures not provided for by any other "Object of Expenditure."

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 21,399,339.54 | 0.00 | 21,399,339.54 | 21,644,972.00 | 0.00 | 21,644,972.00 | 1.1% |
| 2) Federal Revenue | | 8100-8299 | 215,461.31 | 2,718,006.41 | 2,933,467.72 | 0.00 | 3,099,254.00 | 3,099,254.00 | 5.7% |
| 3) Other State Revenue | | 8300-8599 | 1,673,951.20 | 1,512,433.09 | 3,186,384.29 | 923,677.00 | 1,210,249.00 | 2,133,926.00 | -33.0% |
| 4) Other Local Revenue | | 8600-8799 | 804,195.90 | 2,855,310.71 | 3,659,506.61 | 469,273.00 | 3,057,242.00 | 3,526,515.00 | -3.6% |
| 5) TOTAL, REVENUES | | | 24,092,947.95 | 7,085,750.21 | 31,178,698.16 | 23,037,922.00 | 7,366,745.00 | 30,404,667.00 | -2.5% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,821,514.38 | 2,494,669.09 | 11,316,183.47 | 9,281,506.00 | 2,938,763.00 | 12,220,269.00 | 8.0% |
| 2) Classified Salaries | | 2000-2999 | 3,492,593.07 | 2,171,240.55 | 5,663,833.62 | 3,955,335.00 | 2,638,334.00 | 6,593,669.00 | 16.4% |
| 3) Employee Benefits | | 3000-3999 | 4,229,265.70 | 2,221,861.53 | 6,451,127.23 | 4,683,985.00 | 2,477,058.00 | 7,161,043.00 | 11.0% |
| 4) Books and Supplies | | 4000-4999 | 1,115,957.07 | 454,465.56 | 1,570,422.63 | 1,095,707.00 | 725,010.00 | 1,820,717.00 | 15.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,768,549.42 | 2,057,338.53 | 4,825,887.95 | 2,570,212.00 | 2,444,320.00 | 5,014,532.00 | 3.9% |
| 6) Capital Outlay | | 6000-6999 | 478,067.92 | 370,442.94 | 848,510.86 | 0.00 | 65,000.00 | 65,000.00 | -92.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 103,826.02 | 19,459.92 | 123,285.94 | 53,720.00 | 20,000.00 | 73,720.00 | -40.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (211,928.80) | 148,786.54 | (63,142.26) | (292,156.00) | 233,861.00 | (58,295.00) | -7.7% |
| 9) TOTAL, EXPENDITURES | | | 20,797,844.78 | 9,938,264.66 | 30,736,109.44 | 21,348,309.00 | 11,542,346.00 | 32,890,655.00 | 7.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 3,295,103.17 | (2,852,514.45) | 442,588.72 | 1,689,613.00 | (4,175,601.00) | (2,485,988.00) | -661.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 201,136.00 | 10,526.00 | 211,662.00 | 80,869.00 | 5,526.00 | 86,395.00 | -59.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (3,269,644.93) | 3,269,644.93 | 0.00 | (3,759,188.00) | 3,759,188.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,068,508.93) | 3,280,170.93 | 211,662.00 | (3,678,319.00) | 3,764,714.00 | 86,395.00 | -59.2% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 226,594.24 | 427,656.48 | 654,250.72 | (1,988,706.00) | (410,887.00) | (2,399,593.00) | -466.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,824,450.82 | 1,669,011.56 | 10,493,462.38 | 8,843,001.51 | 2,096,668.04 | 10,939,669.55 | 4.3% |
| b) Audit Adjustments | | 9793 | (208,043.55) | 0.00 | (208,043.55) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,616,407.27 | 1,669,011.56 | 10,285,418.83 | 8,843,001.51 | 2,096,668.04 | 10,939,669.55 | 6.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,616,407.27 | 1,669,011.56 | 10,285,418.83 | 8,843,001.51 | 2,096,668.04 | 10,939,669.55 | 6.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,843,001.51 | 2,096,668.04 | 10,939,669.55 | 6,854,295.51 | 1,685,781.04 | 8,540,076.55 | -21.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 11,900.00 | 0.00 | 11,900.00 | 11,900.00 | 0.00 | 11,900.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 41,969.42 | 3,441.20 | 45,410.62 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,093,226.84 | 2,093,226.84 | 0.00 | 1,685,781.04 | 1,685,781.04 | -19.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 3,563,994.09 | 0.00 | 3,563,994.09 | 1,247,409.51 | 0.00 | 1,247,409.51 | -65.0% |
| 2016-17 Deficit | 0000 | 9780 | 933,301.15 | | 933,301.15 | | | | |
| Mandated Costs | 0000 | 9780 | 1,302,866.29 | | 1,302,866.29 | | | | |
| Medi-Cal Administrative Activities | 0000 | 9780 | 126,612.38 | | 126,612.38 | | | | |
| Site Specific | 0000 | 9780 | 184,059.45 | | 184,059.45 | | | | |
| Deferred Maintenance | 0000 | 9780 | 144,674.99 | | 144,674.99 | | | | |
| 2017-18 Deficit | 0000 | 9780 | | | | 1,198,734.68 | | 1,198,734.68 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,225,138.00 | 0.00 | 5,225,138.00 | 5,594,986.00 | 0.00 | 5,594,986.00 | 7.1% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 9,773,917.74 | 1,113,652.24 | 10,887,569.98 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 25,519.00 | 0.00 | 25,519.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 11,900.00 | 0.00 | 11,900.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 157,986.64 | 640,607.39 | 798,594.03 | | | | |
| 4) Due from Grantor Government | | 9290 | 153,245.75 | 1,730,556.31 | 1,883,802.06 | | | | |
| 5) Due from Other Funds | | 9310 | 201,136.00 | 10,526.00 | 211,662.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 41,969.42 | 3,441.20 | 45,410.62 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 10,365,674.55 | 3,498,783.14 | 13,864,457.69 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 594,468.40 | 524,697.68 | 1,119,166.08 | | | | |
| 2) Due to Grantor Governments | | 9590 | 927,940.67 | 246,055.26 | 1,173,995.93 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 263.97 | 631,362.16 | 631,626.13 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,522,673.04 | 1,402,115.10 | 2,924,788.14 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 8,843,001.51 | 2,096,668.04 | 10,939,669.55 | | | | |

| Resource | Description | 2015-16 Unaudited Actuals | 2016-17 Budget |
|---------------------------|---|------------------------------|-------------------|
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 0.00 | 230,098.00 |
| 5640 | Medi-Cal Billing Option | 333,912.49 | 335,712.49 |
| 6230 | California Clean Energy Jobs Act | 129,408.97 | 619.97 |
| 6264 | Educator Effectiveness | 199,197.54 | 0.74 |
| 6300 | Lottery: Instructional Materials | 438,356.81 | 296,689.81 |
| 7090 | Economic Impact Aid (EIA): State Compensatory Education (SCE) (1 | 583.96 | 0.96 |
| 7091 | Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13 | 5,095.64 | 0.64 |
| 9010 | Other Restricted Local | 986,671.43 | 822,658.43 |
| Total, Restricted Balance | | 2,093,226.84 | 1,685,781.04 |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 962,400.48 | 900,000.00 | -6.5% |
| 3) Other State Revenue | | 8300-8599 | 69,561.66 | 72,000.00 | 3.5% |
| 4) Other Local Revenue | | 8600-8799 | 186,370.05 | 164,150.00 | -11.9% |
| 5) TOTAL, REVENUES | | | 1,218,332.19 | 1,136,150.00 | -6.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 442,139.22 | 460,076.00 | 4.1% |
| 3) Employee Benefits | | 3000-3999 | 153,821.82 | 169,810.00 | 10.4% |
| 4) Books and Supplies | | 4000-4999 | 611,008.16 | 523,700.00 | -14.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 28,801.52 | 31,400.00 | 9.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 63,142.26 | 58,295.00 | -7.7% |
| 9) TOTAL, EXPENDITURES | | | 1,298,912.98 | 1,243,281.00 | -4.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (80,580.79) | (107,131.00) | 32.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (80,580.79) | (107,131.00) | 32.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 195,767.80 | 115,187.01 | -41.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 195,767.80 | 115,187.01 | -41.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 195,767.80 | 115,187.01 | -41.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 115,187.01 | 8,056.01 | -93.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 750.00 | 0.00 | -100.0% |
| Stores | | 9712 | 42,706.44 | 8,056.01 | -81.1% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 71,730.57 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2015-16 | 2016-17 |
|---------------------------|--|-------------------|---------|
| | | Unaudited Actuals | Budget |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School B | 71,730.57 | 0.00 |
| Total, Restricted Balance | | 71,730.57 | 0.00 |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,425.11 | 1,250.00 | -63.5% |
| 5) TOTAL, REVENUES | | | 3,425.11 | 1,250.00 | -63.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,425.11 | 1,250.00 | -63.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 211,662.00 | 86,395.00 | -59.2% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (211,662.00) | (86,395.00) | -59.2% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (208,236.89) | (85,145.00) | -59.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 432,667.17 | 224,430.28 | -48.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 432,667.17 | 224,430.28 | -48.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 432,667.17 | 224,430.28 | -48.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 224,430.28 | 139,285.28 | -37.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 224,430.28 | 139,285.28 | -37.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,928.50 | 500.00 | -89.9% |
| 5) TOTAL, REVENUES | | | 4,928.50 | 500.00 | -89.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 269.57 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 34.01 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 303.58 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,624.92 | 500.00 | -89.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,624.92 | 500.00 | -89.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 157,602.30 | 162,227.22 | 2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 157,602.30 | 162,227.22 | 2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 157,602.30 | 162,227.22 | 2.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 162,227.22 | 162,727.22 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 162,227.22 | 162,727.22 | 0.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 209,426.44 | 148,000.00 | -29.3% |
| 5) TOTAL, REVENUES | | | 209,426.44 | 148,000.00 | -29.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,657.33 | 13,285.00 | 5.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,657.33 | 13,285.00 | 5.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 196,769.11 | 134,715.00 | -31.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 2,325.00 | 2,325.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,325.00) | (2,325.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 194,444.11 | 132,390.00 | -31.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 829,027.52 | 1,023,471.63 | 23.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 829,027.52 | 1,023,471.63 | 23.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 829,027.52 | 1,023,471.63 | 23.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,023,471.63 | 1,155,861.63 | 12.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,023,471.63 | 1,155,861.63 | 12.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 16.53 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 16.53 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16.53 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16.53 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,188.02 | 2,204.55 | 0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,188.02 | 2,204.55 | 0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,188.02 | 2,204.55 | 0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,204.55 | 2,204.55 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,204.55 | 2,204.55 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 34,280.30 | 32,650.00 | -4.8% |
| 4) Other Local Revenue | | 8600-8799 | 1,976,032.77 | 939,500.00 | -52.5% |
| 5) TOTAL, REVENUES | | | 2,010,313.07 | 972,150.00 | -51.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,880,012.50 | 1,976,413.00 | 5.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,880,012.50 | 1,976,413.00 | 5.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 130,300.57 | (1,004,263.00) | -870.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 130,300.57 | (1,004,263.00) | -870.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,123,059.25 | 2,253,359.82 | 6.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,123,059.25 | 2,253,359.82 | 6.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,123,059.25 | 2,253,359.82 | 6.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,253,359.82 | 1,249,096.82 | -44.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,253,359.82 | 1,249,096.82 | -44.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 39,773.18 | 8,127.00 | -79.6% |
| 5) TOTAL, REVENUES | | | 39,773.18 | 8,127.00 | -79.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,305.43 | 5,000.00 | -5.8% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 17,684.69 | 17,025.00 | -3.7% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 22,990.12 | 22,025.00 | -4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16,783.06 | (13,898.00) | -182.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 16,783.06 | (13,898.00) | -182.8% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 286,898.76 | 303,681.82 | 5.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 286,898.76 | 303,681.82 | 5.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 286,898.76 | 303,681.82 | 5.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 303,681.82 | 289,783.82 | -4.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 303,681.82 | 289,783.82 | -4.6% |

| 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) | 2,179.35 | 2,170.99 | 2,315.94 | 2,127.96 | 2,119.29 | 2,193.34 |
| 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) | 2,179.35 | 2,170.99 | 2,315.94 | 2,127.96 | 2,119.29 | 2,193.34 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 1.88 | 1.80 | 1.80 | 1.88 | 1.88 | 1.88 |
| b. Special Education-Special Day Class | 12.93 | 12.58 | 12.58 | 12.93 | 12.93 | 12.93 |
| 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 A5a through A5f) | 14.81 | 14.38 | 14.38 | 14.81 | 14.81 | 14.81 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,194.16 | 2,185.37 | 2,330.32 | 2,142.77 | 2,134.10 | 2,208.15 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | 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 | 341,760.00 | | 341,760.00 | | | 341,760.00 |
| Work in Progress | 497,650.00 | | 497,650.00 | 68,855.00 | 481,488.00 | 85,017.00 |
| Total capital assets not being depreciated | 839,410.00 | 0.00 | 839,410.00 | 68,855.00 | 481,488.00 | 426,777.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | 69,231,099.00 | | 69,231,099.00 | 828,296.00 | | 70,059,395.00 |
| Equipment | 3,702,069.00 | | 3,702,069.00 | 437,063.00 | 57,000.00 | 4,082,132.00 |
| Total capital assets being depreciated | 72,933,168.00 | 0.00 | 72,933,168.00 | 1,265,359.00 | 57,000.00 | 74,141,527.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (25,150,862.00) | 58,970.00 | (25,091,892.00) | (1,622,483.00) | | (26,714,375.00) |
| Equipment | (2,922,536.00) | | (2,922,536.00) | (231,528.00) | 57,000.00 | (3,211,064.00) |
| Total accumulated depreciation | (28,073,398.00) | 58,970.00 | (28,014,428.00) | (1,854,011.00) | 57,000.00 | (29,925,439.00) |
| Total capital assets being depreciated, net | 44,859,770.00 | 58,970.00 | 44,918,740.00 | (588,652.00) | 114,000.00 | 44,216,088.00 |
| Governmental activity capital assets, net | 45,699,180.00 | 58,970.00 | 45,758,150.00 | (519,797.00) | 595,488.00 | 44,642,865.00 |
| 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 | 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
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 55.00% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | | |
| | Adjusted Appropriations Limit | \$13,904,759.55 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$13,904,759.55 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval. | 11.41% |
| | | |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2016

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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| 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 | 11,316,183.47 | 301 | 768,676.13 | 303 | 10,547,507.34 | 305 | 2,000.00 | 3,349.28 | 307 | 10,544,158.06 | 309 |
| 2000 - Classified Salaries | 5,663,833.62 | 311 | 683,215.64 | 313 | 4,980,617.98 | 315 | 822,626.52 | 822,626.52 | 317 | 4,157,991.46 | 319 |
| 3000 - Employee Benefits | 6,451,127.23 | 321 | 927,301.50 | 323 | 5,523,825.73 | 325 | 280,092.51 | 280,352.33 | 327 | 5,243,473.40 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,900,611.55 | 331 | 361,675.03 | 333 | 1,538,936.52 | 335 | 308,682.48 | 334,809.81 | 337 | 1,204,126.71 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 4,762,745.69 | 341 | 169,674.96 | 343 | 4,593,070.73 | 345 | 673,604.28 | 1,588,313.77 | 347 | 3,004,756.96 | 349 |
| TOTAL | | | | | 27,183,958.30 | 365 | TOTAL | | | 24,154,506.59 | 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 | 9,067,333.33 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 1,982,915.47 380 |
| 3. STRS. | 3101 & 3102 | 1,517,749.95 382 |
| 4. PERS. | 3201 & 3202 | 240,251.96 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 291,542.74 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 1,297,062.53 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 10,987.45 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 444,456.75 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 5,000.00 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 14,857,300.18 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 1,569,975.64 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 320,195.62 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 1,609.10 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 13,285,715.44 397 |
| 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. | | 55.00% |
| 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) | 55.00% |
| 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). | 24,154,506.59 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Adjustments made in Part I, column 4b are contract services paid to outside vendors and expenditures in the Medi-Cal billing option resource.

| | 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 | 29,887,368.00 | 7,570,132.00 | 37,457,500.00 | 1,117,047.00 | 1,361,326.00 | 37,213,221.00 | 1,518,768.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 3,070,463.00 | 1,365,730.00 | 4,436,193.00 | 200,126.00 | | 4,636,319.00 | 133,038.00 |
| Capital Leases Payable | 134,691.00 | (1.00) | 134,690.00 | | 51,056.00 | 83,634.00 | 41,201.00 |
| Lease Revenue Bonds Payable | 1,469,703.00 | (1,469,703.00) | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 7,541,159.00 | (7,466,159.00) | 75,000.00 | | 75,000.00 | 0.00 | |
| Net Pension Liability | | 17,709,615.00 | 17,709,615.00 | 3,039,551.00 | | 20,749,166.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 93,309.00 | | 93,309.00 | 18,102.00 | | 111,411.00 | |
| Governmental activities long-term liabilities | 42,196,693.00 | 17,709,614.00 | 59,906,307.00 | 4,374,826.00 | 1,487,382.00 | 62,793,751.00 | 1,693,007.00 |
| 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) | 14,270,795.46 | | 14,270,795.46 | | | 13,904,759.55 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 2,338.04 | | 2,338.04 | | | 2,194.16 |
| 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) | 2,194.16 | | 2,194.16 | 2,142.77 | | 2,142.77 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 2,194.16 | | | 2,142.77 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | 2015-16 Actual | | | 2016-17 Budget | | |
| 1. Homeowners' Exemption (Object 8021) | 161,311.12 | | 161,311.12 | 162,241.00 | | 162,241.00 |
| 2. Timber Yield Tax (Object 8022) | 31,666.21 | | 31,666.21 | 28,045.00 | | 28,045.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 9,428,633.11 | | 9,428,633.11 | 9,619,573.00 | | 9,619,573.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 469,195.31 | | 469,195.31 | 478,723.00 | | 478,723.00 |
| 6. Prior Years' Taxes (Object 8043) | 5,868.01 | | 5,868.01 | 5,188.00 | | 5,188.00 |
| 7. Supplemental Taxes (Object 8044) | 124,554.07 | | 124,554.07 | 88,835.00 | | 88,835.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (658,138.73) | | (658,138.73) | (618,729.00) | | (618,729.00) |
| 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) | 1,933,410.74 | | 1,933,410.74 | 1,203,733.00 | | 1,203,733.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF 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) | (3,759,387.48) | | (3,759,387.48) | (2,509,073.00) | | (2,509,073.00) |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 7,737,112.36 | 0.00 | 7,737,112.36 | 8,458,536.00 | 0.00 | 8,458,536.00 |
| 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) | 7,737,112.36 | 0.00 | 7,737,112.36 | 8,458,536.00 | 0.00 | 8,458,536.00 |

| | 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) | | | 234,147.90 | | | 263,710.04 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 234,147.90 | | | 263,710.04 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 13,924,327.00 | | 13,924,327.00 | 13,211,326.00 | | 13,211,326.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 13,924,327.00 | 0.00 | 13,924,327.00 | 13,211,326.00 | 0.00 | 13,211,326.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 31,178,698.16 | | 31,178,698.16 | 30,404,667.00 | | 30,404,667.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 84,977.65 | | 84,977.65 | 50,000.00 | | 50,000.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | 2015-16 Actual | | | 2016-17 Budget | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 14,270,795.46 | | | 13,904,759.55 |
| 2. Inflation Adjustment | | | 1.0382 | | | 1.0537 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9385 | | | 0.9766 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 13,904,759.55 | | | 14,308,601.32 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 7,737,112.36 | | | 8,458,536.00 |
| 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) | | | 263,299.20 | | | 257,132.40 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 6,401,795.09 | | | 6,113,775.36 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 6,401,795.09 | | | 6,113,775.36 |
| 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]) | | | 38,640.96 | | | 24,003.41 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 7,775,753.32 | | | 8,482,539.41 |
| 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) | | | 6,363,154.13 | | | 6,089,771.95 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 7,775,753.32 | | | |
| b. State Subventions (Line D8) | | | 6,363,154.13 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 234,147.90 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 13,904,759.55 | | | |

[illegible]

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) 1,245,695.56
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) 21,714,854.09

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) 5.74%

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) | 1,624,984.72 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 518,220.62 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 53,688.76 |
| 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) | 145,263.69 |
| 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) | 3,479.89 |
| 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) | 2,345,637.68 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 836,434.09 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 3,182,071.77 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 17,700,888.05 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,228,828.38 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,305,989.64 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 523,634.22 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 434,993.49 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 7,639.00 |
| 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) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 2,385,462.66 |
| 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) | 65,645.43 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,235,770.72 |
| 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) | 27,888,851.59 |

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)

8.41%

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)

11.41%

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>2,345,637.68</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>30,261.02</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 (5.52%) times Part III, Line B18); zero if negative | <u>836,434.09</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.52%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.52%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>836,434.09</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>836,434.09</u> |

Approved indirect cost rate: 5.52%
Highest rate used in any program: 5.52%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 1,505,141.79 | 82,096.69 | 5.45% |
| 01 | 3310 | 552,515.59 | 27,823.41 | 5.04% |
| 01 | 3315 | 132,585.05 | 961.95 | 0.73% |
| 01 | 3550 | 45,859.01 | 2,291.99 | 5.00% |
| 01 | 4035 | 221,630.46 | 12,234.00 | 5.52% |
| 01 | 6010 | 380,000.00 | 19,000.00 | 5.00% |
| 01 | 7090 | 15,216.70 | 456.50 | 3.00% |
| 01 | 7091 | 921.15 | 22.67 | 2.46% |
| 01 | 9010 | 2,208,438.33 | 3,899.33 | 0.18% |
| 13 | 5310 | 1,235,660.72 | 63,142.26 | 5.11% |

| 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 | 138,067.55 | | 352,808.42 | 490,875.97 |
| 2. State Lottery Revenue | 8560 | 353,925.92 | | 122,275.09 | 476,201.01 |
| 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) | | 491,993.47 | 0.00 | 475,083.51 | 967,076.98 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 500.00 | | | 500.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 79.71 | | | 79.71 |
| 4. Books and Supplies | 4000-4999 | 39,452.39 | | 33,512.44 | 72,964.83 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 402,444.00 | | | 402,444.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 3,214.26 | 3,214.26 |
| 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) | | 442,476.10 | 0.00 | 36,726.70 | 479,202.80 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 49,517.37 | 0.00 | 438,356.81 | 487,874.18 |
| D. COMMENTS: | | | | | |
| The expenditures of \$3,214.26 in Restricted Lottery Resource were for classroom management software, such as Plato Courseware licenses and Follett licenses for paperless instruction. | | | | | |

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 | 30,736,109.44 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,736,207.87 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 848,510.86 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 55,369.68 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 15,699.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 2,132,186.58 |
| 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) | | | | 3,051,766.12 |
| 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 | 80,580.79 |
| 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) | | | | 25,028,716.24 |

| 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) | | 2,185.37 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 11,452.85 |
| 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.) | 22,883,431.40 | 9,861.76 |
| 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) | 22,883,431.40 | 9,861.76 |
| B. Required effort (Line A.2 times 90%) | 20,595,088.26 | 8,875.58 |
| C. Current year expenditures (Line I.E and Line II.B) | 25,028,716.24 | 11,452.85 |
| 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% |

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) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 204,711.40 | 366,544.25 | 1,575,791.29 | 1,256,296.21 | 2,452,485.58 | 60,625.32 | 944,261.03 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 112.22 | 112.22 | 112.22 | 112.22 | 174.00 | 174.00 | 794.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| 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 | 1.00 | 1.00 | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 13.60 | 13.60 | 13.60 | 13.60 | 13.00 | 13.00 | 46.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | 8.30 | 8.30 | 8.30 | 8.30 | 10.00 | 10.00 | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 136.12 | 136.12 | 136.12 | 136.12 | 199.00 | 199.00 | 840.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 370 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 101,562.38 | 0.00 | 0.00 | 0.00 | 0.00 | 144,779.17 | 837,129.18 | | 1,083,470.73 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,321.15 | 317,795.07 | | 491,116.22 |
| 3000-3999 | Employee Benefits | 33,527.64 | 0.00 | 0.00 | 0.00 | 0.00 | 112,588.82 | 474,280.53 | | 620,396.99 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,384.18 | 9,754.62 | | 24,138.80 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 198,990.00 | 601,273.71 | 425,506.43 | | 1,225,770.14 |
| 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 | 135,090.02 | 0.00 | 0.00 | 0.00 | 198,990.00 | 1,046,347.03 | 2,064,465.83 | 0.00 | 3,444,892.88 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | | 28,785.36 |
| 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 | 555,916.87 | | | | | | | | 555,916.87 |
| | Total Indirect Costs and PCR Allocations | 555,916.87 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | 0.00 | 584,702.23 |
| | TOTAL COSTS | 691,006.89 | 0.00 | 0.00 | 0.00 | 199,951.95 | 1,046,347.03 | 2,092,289.24 | 0.00 | 4,029,595.11 |
| 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 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146,245.61 | 272,481.25 | | 418,726.86 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,843.01 | 85,945.72 | | 133,788.73 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,324.41 | 0.00 | | 8,324.41 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 132,585.05 | 1,767.33 | 0.00 | | 134,352.38 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 132,585.05 | 204,180.36 | 358,426.97 | 0.00 | 695,192.38 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | | 28,785.36 |
| 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 | 961.95 | 0.00 | 27,823.41 | 0.00 | 28,785.36 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 133,547.00 | 204,180.36 | 386,250.38 | 0.00 | 723,977.74 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 723,977.74 |

| Object Code | | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|-------------|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 101,562.38 | 0.00 | 0.00 | 0.00 | 0.00 | 144,779.17 | 837,129.18 | | 1,083,470.73 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,075.54 | 45,313.82 | | 72,389.36 |
| 3000-3999 | Employee Benefits | | 33,527.64 | 0.00 | 0.00 | 0.00 | 0.00 | 64,745.81 | 388,334.81 | | 486,608.26 |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,059.77 | 9,754.62 | | 15,814.39 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 66,404.95 | 599,506.38 | 425,506.43 | | 1,091,417.76 |
| 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 | | 135,090.02 | 0.00 | 0.00 | 0.00 | 66,404.95 | 842,166.67 | 1,706,038.86 | 0.00 | 2,749,700.50 |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | | 555,916.87 | | | | | | | | 555,916.87 |
| | Total Indirect Costs and PCR Allocations | | 555,916.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 555,916.87 |
| | TOTAL BEFORE OBJECT 8980 | | 691,006.89 | 0.00 | 0.00 | 0.00 | 66,404.95 | 842,166.67 | 1,706,038.86 | 0.00 | 3,305,617.37 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | | 3,305,617.37 |
| 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 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | | 32,170.37 |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | 0.00 | 32,170.37 |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | 0.00 | 32,170.37 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | | 1,668,364.65 |
| | | | | | | | | | | | 1,700,535.02 |

* 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 | 3,098,329.77 | 1,884,010.50 |
| 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) | 3,098,329.77 | 1,884,010.50 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet | 352.00 | |
| 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) | 352.00 | |

SELPA: Shasta County (AO)

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 |
|---|-----------------|------------|
| 1. Voluntary departure by retirement or otherwise | 173,835.23 | |
| 2. A decrease in enrollment of children with disabilities | 63,521.82 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 237,357.05 | 0.00 |

SELPA: Shasta County (AO)

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) | 580,339.00 | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | 540,250.00 | |
| Increase in funding (if difference is positive) | 40,089.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 20,044.50 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | 133,547.00 | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | 107,082.90 (b) | |

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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

THIS SECTION IS NOT APPLICABLE!

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).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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:

| |
|--|
| |
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SELPA: Shasta County (AO)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures FY 2015-16 (LE-CY Worksheet) | Actual Expenditures FY 2014-15 (LE-PY Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? | | | |
| If the answer is "NO", then the LEA must complete Section A2. | | | |
| a. Total special education expenditures | 4,029,595.11 | | |
| b. Less: Expenditures paid from federal sources | 723,977.74 | | |
| c. Expenditures paid from state and local sources | 3,305,617.37 | 3,098,329.77 | |
| Less: Exempt reduction(s) from SECTION 1 | | 237,357.05 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 3,305,617.37 | 2,860,972.72 | 444,644.65 |
| d. Special education unduplicated pupil count | 370 | 352 | |
| e. Per capita state and local expenditures (A1c/A1d) | 8,934.10 | 8,127.76 | 806.34 |

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 | 3,305,617.37 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 237,357.05 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 3,305,617.37 | (237,357.05) | 3,542,974.42 |
| b. Special education unduplicated pupil count | 370 | | |
| c. Per capita state and local expenditures (A2a/A2b) | 8,934.10 | 0.00 | 8,934.10 |

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: Shasta County (AO)

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 | 1,700,535.02 | 1,884,010.50 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,700,535.02 | 1,884,010.50 | (183,475.48) |
| b. Per capita local expenditures (B1a/A1d) | 4,596.04 | 5,352.30 | (756.26) |

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 | 1,700,535.02 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,700,535.02 | 0.00 | 1,700,535.02 |
| b. Special education unduplicated pupil count | 370 | | |
| c. Per capita local expenditures (B2a/B2b) | 4,596.04 | 0.00 | 4,596.04 |

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.

Jennifer Kiff
Contact Name

530-245-7915
Telephone Number

Director of Business Services
Title

jkiff@gwusd.org
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, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 370 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 111,418.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,458.00 | 1,061,824.00 | | 1,268,700.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 214,586.00 | 410,010.00 | | 624,596.00 |
| 3000-3999 | Employee Benefits | 34,155.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,331.00 | 524,185.00 | | 677,671.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,000.00 | 8,050.00 | | 17,050.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 299,979.00 | 682,480.00 | 374,584.00 | | 1,357,043.00 |
| 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 | 145,573.00 | 0.00 | 0.00 | 0.00 | 299,979.00 | 1,120,855.00 | 2,378,653.00 | 0.00 | 3,945,060.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 10,733.00 | 0.00 | 35,573.00 | | 46,306.00 |
| 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 | 10,733.00 | 0.00 | 35,573.00 | 0.00 | 46,306.00 |
| | TOTAL COSTS | 145,573.00 | 0.00 | 0.00 | 0.00 | 310,712.00 | 1,120,855.00 | 2,414,226.00 | 0.00 | 3,991,366.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 111,418.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,458.00 | 1,061,824.00 | | 1,268,700.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 92,814.00 | 159,999.00 | | 252,813.00 |
| 3000-3999 | Employee Benefits | 34,155.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,033.00 | 443,139.00 | | 557,327.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 8,050.00 | | 8,550.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 177,165.00 | 674,980.00 | 374,584.00 | | 1,226,729.00 |
| 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 | 145,573.00 | 0.00 | 0.00 | 0.00 | 177,165.00 | 943,785.00 | 2,047,596.00 | 0.00 | 3,314,119.00 |
| 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 | 145,573.00 | 0.00 | 0.00 | 0.00 | 177,165.00 | 943,785.00 | 2,047,596.00 | 0.00 | 3,314,119.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 3,314,119.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 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 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 2,082,238.00 |
| | TOTAL COSTS | | | | | | | | | 2,082,238.00 |

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

| Object Code | | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total | |
|---|---|-------------|--|-----------------------------------|---|--|---|--|---|--------------|--------------|------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | | 370 | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 101,562.38 | 0.00 | 0.00 | 0.00 | 0.00 | 144,779.17 | 837,129.18 | | 1,083,470.73 | |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,321.15 | 317,795.07 | | 491,116.22 | |
| 3000-3999 | Employee Benefits | | 33,527.64 | 0.00 | 0.00 | 0.00 | 0.00 | 112,588.82 | 474,280.53 | | 620,396.99 | |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,384.18 | 9,754.62 | | 24,138.80 | |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 198,990.00 | 601,273.71 | 425,506.43 | | 1,225,770.14 | |
| 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 | | 135,090.02 | 0.00 | 0.00 | 0.00 | 198,990.00 | 1,046,347.03 | 2,064,465.83 | 0.00 | 3,444,892.88 | |
| | | | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | | 28,785.36 | |
| 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) | | 555,916.87 | | | | | | | | | 555,916.87 |
| | Total Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | 0.00 | 28,785.36 | |
| | TOTAL COSTS | | 135,090.02 | 0.00 | 0.00 | 0.00 | 199,951.95 | 1,046,347.03 | 2,092,289.24 | 0.00 | 3,473,678.24 | |
| 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 | 0.00 | 0.00 | | 0.00 | |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146,245.61 | 272,481.25 | | 418,726.86 | |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,843.01 | 85,945.72 | | 133,788.73 | |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,324.41 | 0.00 | | 8,324.41 | |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 132,585.05 | 1,767.33 | 0.00 | | 134,352.38 | |
| 6000-6999 | Capital Outlay | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 7130 | State Special Schools | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| | Total Direct Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 132,585.05 | 204,180.36 | 358,426.97 | 0.00 | 695,192.38 | |
| | | | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 961.95 | 0.00 | 27,823.41 | | 28,785.36 | |
| 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 | 961.95 | 0.00 | 27,823.41 | 0.00 | 28,785.36 | |
| | TOTAL BEFORE OBJECT 8980 | | 0.00 | 0.00 | 0.00 | 0.00 | 133,547.00 | 204,180.36 | 386,250.38 | 0.00 | 723,977.74 | |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | | 0.00 | |
| | TOTAL COSTS | | | | | | | | | | 723,977.74 | |

| Object Code | | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total | |
|---|--|-------------|--|-----------------------------------|---|--|---|--|---|--------------|--------------|------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 101,562.38 | 0.00 | 0.00 | 0.00 | 0.00 | 144,779.17 | 837,129.18 | | 1,083,470.73 | |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,075.54 | 45,313.82 | | 72,389.36 | |
| 3000-3999 | Employee Benefits | | 33,527.64 | 0.00 | 0.00 | 0.00 | 0.00 | 64,745.81 | 388,334.81 | | 486,608.26 | |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,059.77 | 9,754.62 | | 15,814.39 | |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 66,404.95 | 599,506.38 | 425,506.43 | | 1,091,417.76 | |
| 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 | | 135,090.02 | 0.00 | 0.00 | 0.00 | 66,404.95 | 842,166.67 | 1,706,038.86 | 0.00 | 2,749,700.50 | |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| PCRA | Program Cost Report Allocations (non-add) | | 555,916.87 | | | | | | | | | 555,916.87 |
| | 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 | | 135,090.02 | 0.00 | 0.00 | 0.00 | 66,404.95 | 842,166.67 | 1,706,038.86 | 0.00 | 2,749,700.50 | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | | 0.00 | |
| | TOTAL COSTS | | | | | | | | | | 2,749,700.50 | |
| 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 | 0.00 | 0.00 | | 0.00 | |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | | 32,170.37 | |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 6000-6999 | Capital Outlay | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 7130 | State Special Schools | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| | Total Direct Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | 0.00 | 32,170.37 | |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,170.37 | 0.00 | 32,170.37 | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | | 0.00 | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | | 1,668,364.65 | |
| | TOTAL COSTS | | | | | | | | | | 1,700,535.02 | |

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

SELPA: Shasta County (AO)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Shasta County (AO)

SECTION 2

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

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

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

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | <u>527,700.00</u> | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | <u>580,339.00</u> | |
| Increase in funding (if difference is positive) | <u>0.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00</u> (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | <u>133,547.00</u> | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>99,187.05</u> (b) | |

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 0.00 (d)

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

THIS SECTION IS NOT APPLICABLE!

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) 99,187.05 (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:

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SELPA: Shasta County (AO)

SECTION 3

| | 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. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? | | | |
| If the answer is "NO", then the LEA must complete Section A2. | | | |
| a. Total special education expenditures | 3,991,366.00 | | |
| b. Less: Expenditures paid from federal sources | 677,247.00 | | |
| c. Expenditures paid from state and local sources | 3,314,119.00 | 2,749,700.50 | |
| 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 | 3,314,119.00 | 2,749,700.50 | 564,418.50 |
| d. Special education unduplicated pupil count | 370 | 370 | |
| e. Per capita state and local expenditures (A1c/A1d) | 8,957.08 | 7,431.62 | 1,525.46 |

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 | 3,314,119.00 | | |
| 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 | 3,314,119.00 | 0.00 | 3,314,119.00 |
| b. Special education unduplicated pupil count | 370 | | |
| c. Per capita state and local expenditures (A2a/A2b) | 8,957.08 | 0.00 | 8,957.08 |

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: Shasta County (AO)

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 | 2,082,238.00 | 1,700,535.02 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 2,082,238.00 | 1,700,535.02 | 381,702.98 |
| b. Per capita local expenditures (B1a/A1d) | 5,627.67 | 4,596.04 | 1,031.63 |

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 | 2,082,238.00 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 2,082,238.00 | 0.00 | 2,082,238.00 |
| b. Special education unduplicated pupil count | 370 | | |
| c. Per capita local expenditures (B2a/B2b) | 5,627.67 | 0.00 | 5,627.67 |

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.

Jennifer Kiff
Contact Name

530.245.7915
Telephone Number

Director of Business Services
Title

jkiff@gwusd.org
E-mail Address

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

| 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 | (278.19) | 0.00 | (63,142.26) | | | | |
| Other Sources/Uses Detail | | | | | 211,662.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 211,662.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE 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 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION 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 |
| 12 CHILD DEVELOPMENT 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 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 243.50 | 0.00 | 63,142.26 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 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 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | 211,662.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 211,662.00 |
| 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 |

| 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 | | | | |
| 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 | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 34.69 | 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 | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 278.19 | (278.19) | 63,142.26 | (63,142.26) | 211,662.00 | 211,662.00 | 211,662.00 | 211,662.00 |