

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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**SELPA:**

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

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

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

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

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


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**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
a. Total special education expenditures	47,043,215.00		
b. Less: Expenditures paid from federal sources	3,162,243.00		
c. Expenditures paid from state and local sources	43,880,972.00	38,931,931.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,931,931.23	
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	43,880,972.00	38,931,931.23	4,949,040.77

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	47,043,215.00		
b. Less: Expenditures paid from federal sources	3,162,243		
c. Expenditures paid from state and local sources	43,880,972.00	38,931,931.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,931,931.23	
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	43,880,972.00	38,931,931.23	
d. Special education unduplicated pupil count	2102	2102	
e. Per capita state and local expenditures (A2c/A2d)	20,875.82	18,521.38	2,354.44

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	37,908,131.00	32,482,455.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,482,455.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,908,131.00	32,482,455.70	5,425,675.30

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	37,908,131.00	32,482,455.70	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,482,455.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,908,131.00	32,482,455.70	5,425,675.30
b. Special education unduplicated pupil count	2,102	2,102	
c. Per capita local expenditures (B2a/B2b)	18,034.32	15,453.12	2,581.20

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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Unaudited Actuals  
2016-17 Unaudited Actuals  
Technical Review Checks

Santa Clara Unified

Santa Clara County

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

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

### IMPORT CHECKS

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

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-7090-0-0000-0000-979Z	7090	0.00
Explanation:RE 7090 is no longer active but spending on EIA expenditures is permissible.		
01-7091-0-0000-0000-979Z	7091	0.00
Explanation:RE 7091 is no longer active but spending on EIA expenditures is permissible.		
01-7090-0-0000-0000-9740	7090	0.00
Explanation:RE 7090 is no longer active but spending on EIA expenditures is permissible.		
01-7091-0-0000-0000-9740	7091	0.00
Explanation:RE 7091 is no longer active but spending on EIA expenditures is permissible.		
01-7090-0-0000-0000-9791	7090	12,529.92
Explanation:RE 7090 is no longer active but spending on EIA expenditures is permissible.		
01-7090-0-1110-3160-5800	7090	8,653.00
01-7090-0-4760-1000-5800	7090	3,876.92
01-7091-0-0000-0000-9110	7091	21,494.95
Explanation:RE 7091 is no longer active but spending on EIA expenditures is permissible.		
01-7091-0-0000-0000-9500	7091	21,494.95
01-7091-0-0000-0000-9791	7091	108,929.16
01-7091-0-1110-1000-1100	7091	26,192.00
01-7091-0-1110-1000-2100	7091	17,253.38
01-7091-0-1110-1000-2900	7091	6,512.86

01-7091-0-1110-1000-3101	7091	3,104.72
01-7091-0-1110-1000-3202	7091	740.69
01-7091-0-1110-1000-3301	7091	471.50
01-7091-0-1110-1000-3302	7091	1,912.29
01-7091-0-1110-1000-3501	7091	13.06
01-7091-0-1110-1000-3502	7091	12.52
01-7091-0-1110-1000-3601	7091	495.15
01-7091-0-1110-1000-3602	7091	474.91
01-7091-0-4760-1000-3202	7091	198.91
01-7091-0-4760-1000-3302	7091	111.76
01-7091-0-4760-1000-3502	7091	0.73
01-7091-0-4760-1000-3602	7091	27.75
01-7091-0-4760-2490-1900	7091	160.00
01-7091-0-4760-2490-3101	7091	20.13
01-7091-0-4760-2490-3301	7091	2.32
01-7091-0-4760-2490-3501	7091	0.08
01-7091-0-4760-2490-3601	7091	3.04
01-7091-0-4760-2700-2900	7091	35,895.91
01-7091-0-4760-2700-3202	7091	4,979.39
01-7091-0-4760-2700-3302	7091	2,590.55
01-7091-0-4760-2700-3402	7091	7,095.13
01-7091-0-4760-2700-3502	7091	16.97
01-7091-0-4760-2700-3602	7091	643.41

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

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

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

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

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7090-0-0000-0000-9740	01	7090	0.00
01-7090-0-0000-0000-9791	01	7090	12,529.92
01-7090-0-0000-0000-979Z	01	7090	0.00
01-7090-0-1110-3160-5800	01	7090	8,653.00
01-7090-0-4760-1000-5800	01	7090	3,876.92
Explanation:RE 7090 is no longer active but spending on EIA expenditures is permissible.			
01-7091-0-0000-0000-9110	01	7091	21,494.95
01-7091-0-0000-0000-9500	01	7091	21,494.95
01-7091-0-0000-0000-9740	01	7091	0.00
01-7091-0-0000-0000-9791	01	7091	108,929.16

01-7091-0-0000-0000-979Z	01	7091	0.00
01-7091-0-1110-1000-1100	01	7091	26,192.00
01-7091-0-1110-1000-2100	01	7091	17,253.38
01-7091-0-1110-1000-2900	01	7091	6,512.86
01-7091-0-1110-1000-3101	01	7091	3,104.72
01-7091-0-1110-1000-3202	01	7091	740.69
01-7091-0-1110-1000-3301	01	7091	471.50
01-7091-0-1110-1000-3302	01	7091	1,912.29
01-7091-0-1110-1000-3501	01	7091	13.06
01-7091-0-1110-1000-3502	01	7091	12.52
01-7091-0-1110-1000-3601	01	7091	495.15
01-7091-0-1110-1000-3602	01	7091	474.91
01-7091-0-4760-1000-3202	01	7091	198.91
01-7091-0-4760-1000-3302	01	7091	111.76
01-7091-0-4760-1000-3502	01	7091	0.73
01-7091-0-4760-1000-3602	01	7091	27.75
01-7091-0-4760-2490-1900	01	7091	160.00
01-7091-0-4760-2490-3101	01	7091	20.13
01-7091-0-4760-2490-3301	01	7091	2.32
01-7091-0-4760-2490-3501	01	7091	0.08
01-7091-0-4760-2490-3601	01	7091	3.04
01-7091-0-4760-2700-2900	01	7091	35,895.91
01-7091-0-4760-2700-3202	01	7091	4,979.39
01-7091-0-4760-2700-3302	01	7091	2,590.55
01-7091-0-4760-2700-3402	01	7091	7,095.13
01-7091-0-4760-2700-3502	01	7091	16.97
01-7091-0-4760-2700-3602	01	7091	643.41

Explanation:RE 7091 is no longer active but spending expenditures is permissible.

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

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

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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-3060-0-0000-0000-9740	3060	9740	14,058.05
Explanation:13-14 Migrant Ed Findings Reimbursement.			

01-3327-0-0000-0000-9740	3327	9740	5,354.00
Explanation:Extra funds for 2014-15, it was excess \$\$ from Magnolia Charter School when they used to be part of SCUSD SELPA.			

01-7091-0-0000-0000-9110	7091	9110	21,494.95
Explanation:RE 7091 is no longer active but spending on EIA expenditures is permissible.			

01-7091-0-0000-0000-9500                      7091                      9500                      21,494.95  
Explanation:RE 7091 is no longer active but spending on EIA expenditures is permissible.

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

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

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

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

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

## GENERAL LEDGER CHECKS

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

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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