

**LA CAÑADA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES MEMORANDUM**

September 11, 2018

TO: Wendy K. Sinnette, Superintendent

FROM: Mark Evans, Assoc. Superintendent of Business and Administrative Services

SUBJECT: Approve Summary of Revenue and Expenditures for 2017-18 (Unaudited),
R29-18-19

Background

Each year the district is required to compile the unaudited financial data for the prior year and submit it to the State utilizing the State’s standardized software. Per California Education Code §42100, this report must be submitted to the Governing Board and then the County Office of Education by September 15th. Although the prior fiscal year formally ended on June 30, final accounting tabulations are not generally completed by the District and LACOE until the end of August. These financial reports and the supporting documentation is then audited by a State approved independent auditing firm (Vavrinek, Trine, Day & Co., LLP) and the financial reports are finalized for submission to the Board of Education and the State by December 15th.

A significant component of the report is the “Ending Fund Balance” because it directly impacts the current budget year. The 2017-18 Ending Fund Balance for the General Fund increased from the projected balance of \$5,745,692 to \$ 7,820,914.

Changes to 2017-18 Ending Fund Balance			
	Estimated Actuals 2017-18 Budget June, 2018	Unaudited Actuals August 2018	Impact on Fund Balance
Revenue	\$46,490,292	\$46,419,234	-\$71,058
Salaries and Benefits	\$36,952,748	\$36,782,545	\$170,202
Supplies and Services	\$9,333,495	\$8,122,818	\$1,210,677
Capital Expenditures	\$1,038,330	\$256,906	\$781,425
Increase to 2016-17 Ending Balance			\$2,091,246

General Fund Ending Balance 2017-18

The General Fund expenditures were significantly reduced due to savings, and spending that was deferred until the new fiscal year. The Capital costs of lighting improvements from Prop 39 Energy Efficiency dollars will be spent in the 18/19 fiscal year. Textbook funds and donations to sites also will carry over to be expended in the current year. Most savings from expenditures come from the services section of the budget. Operational costs, contracted services, and repairs came in under budget. Some of these savings will show in the report as Assigned or Restricted funds. These are increases from the amounts on those lines in June, 2018.

"Legally Restricted Reserves"

- \$761,639 in Restricted Lottery, State Mental Health funding, Ongoing & Major Maintenance Account, Educator Effectiveness, California Clean Energy Jobs Act (Prop 39), CTE Grant and restricted prepaid expenditures.

"Other Assigned Reserves"

- ___\$274,047 in Carryover Funds (Donations / PTA /etc.)
- ___\$784,027 in Textbooks

"Other Committed Reserves"

- ___\$490,000 in Future PERS/STRS increased district contribution

"Other Reserves"

- \$5,493,941 Reserve for Economic Uncertainties
- \$ 6,030 Revolving Cash Fund
- \$ 11,231 Warehouse / Stores Inventory/Prepaid Expense

Adjustments made to the 2018-19 Budget when we did our 45 Day Budget Update will be incorporated fully at First Interim reporting. Also, at First Interim we will review and recalculate budget based on enrollment and actual salaries and benefits.

The Unaudited Actuals Report also contains the other funds maintained by the district and several supplemental schedules for the Board's review.

Recommendation

It is recommended that the Governing Board approve the summary of District revenues and expenditures for 2017-18 (Unaudited).

Attachments

La Canada Unified School District
 2016-17 Unaudited Actuals
 General Fund - Fund #01.0

	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Projected Budget	2019-20 Projected Budget	2020-21 Projected Budget
Revenues							
LCFF Revenue	26,744,529	29,522,148	31,471,218	32,259,340	34,495,881	35,415,668	36,317,857
Federal Revenue	894,848	892,201	901,419	882,420	886,541	886,541	886,541
Other State Revenue	3,510,389	5,631,837	4,715,681	4,524,944	3,969,451	3,284,423	3,346,385
Local Revenue	8,867,666	8,568,347	8,593,795	8,752,530	8,575,978	7,970,728	8,035,746
Total Revenues	40,017,431	44,614,533	45,682,113	46,419,234	47,928,851	47,557,360	48,586,529
Expenditures							
Certificated Salaries	18,753,098	20,014,493	19,963,732	20,295,301	20,822,011	20,625,996	20,980,360
Classified Salaries	6,676,341	7,414,549	7,737,536	7,952,732	8,183,830	8,286,128	8,389,705
Employee Benefits	7,347,639	7,894,906	7,980,582	8,534,513	9,475,850	10,100,268	10,684,207
Books & Supplies	1,958,606	1,821,465	2,143,249	2,335,555	2,264,053	2,164,053	2,164,053
Contracted Services	5,587,232	5,468,813	5,866,937	5,787,263	6,215,868	6,298,519	6,401,868
Capital Outlay	119,631	74,349	289,126	256,906	104,264	90,000	90,000
Other Outgo	14,393	15,000	17,127	18,209	0	0	0
Direct Support / Indirect Support	(33,982)	(40,240)	(37,128)	(40,862)	(43,000)	(43,000)	(43,000)
Total Expenditures	40,422,959	42,663,334	43,761,161	45,139,617	47,022,876	47,521,964	48,667,193
Other Financing Sources/Uses							
Interfund Transfers In	0	14,388	20,076	0	20,000	20,000	16,000
Interfund Transfers Out	(1,181,713)	(1,647,127)	(614,493)	(460,000)	(460,000)	(460,000)	(460,000)
Contributions From Unrestricted Funds	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(1,181,713)	(1,632,739)	(594,417)	(460,000)	(440,000)	(440,000)	(444,000)
Net Increase (Decrease) in Fund Balance	(1,587,240)	318,460	1,326,535	819,617	465,975	(404,604)	(524,664)
Beginning Balance	6,943,539	5,356,299	5,674,760	7,001,294	7,820,912	8,286,887	7,882,283
Net Increase/Decrease in Fund Balance	(1,587,240)	318,460	1,326,535	819,617	465,975	(404,604)	(524,664)
Ending Fund Balance	5,356,299	5,674,760	7,001,294	7,820,912	8,286,887	7,882,283	7,357,619
Components of Ending Fund Balance							
Revolving Cash	6,000	6,000	6,030	6,030	8,500	8,500	8,500
Stores/Prepays	62,224	154,948	60,175	11,231	7,500	7,500	7,500
Committed Funds - PERS/STRS	0	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	356,485	463,013	431,410	761,639	747,919	348	522
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0
Assigned Funds - Donations	0	0	324,788	274,047	0	0	0
Assigned Funds - Textbooks	158,056	494,565	1,011,519	784,027	687,806	514,890	636,662
Assigned Funds - CTE Grant	0	0	391,480	0	0	0	0
Economic Uncertainties	4,773,534	4,066,214	4,285,892	5,493,938	6,345,162	6,861,045	6,214,435
Undesignated	0	0	0	0	0	0	0
Total Components of Ending Fund Balance	5,356,299	5,674,760	7,001,295	7,820,912	8,286,887	7,882,283	7,357,619
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK
3.50%	1,456,163	1,550,363	1,552,445	1,595,987	1,661,201	1,678,669	1,718,892
3.00%	1,248,140	1,328,882	1,330,667	1,367,988	1,423,886	1,438,859	1,473,336

Attachment B

CBEDS to P2 ADA Projections

	A	B	C	D (C-B)	E (C-A) Difference	F (C/A) %Difference
	CBEDS	P1 ADA	P2 ADA			
2018-19	4157	4085	4056 est	-29	-101	0.9772 est
2017-18	4157	4085	4056	-29	-101	0.9757
2016-17	4132	4060	4041	-19	-91	0.9780
2015-16	4092	4007	3988	-19	-104	0.9746
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
			Average:	-14	-73	0.9772

2018-19	4157		4062	0.9772	(under review)
seniors out	-354				
others in	114				
NPS 9	0				
TK/K in	240				
2019-20	4157		4062	0.9772	(under review)
seniors out	-347				
others in	102				
NPS 9	0				
TK/K in	245				
2020-21	4157		4062	0.9772	(under review)
seniors out	-341				
others in	89				
NPS 9	0				
TK/K in	252				
2021-2022	4157		4062	0.9772	(under review)

* includes NPS

seniors out per Enrollment report Sept 2017
NPS per CDE Report Oct.2017

Projected ADA	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ADA	4041	4056	4062	4062	4062	4062
Increase/Decline from Prior Yr		22	0	0	0	0
Funded ADA		4063	4062	4062	4062	4062

Attachment C

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Enrollment*	4092	4132	4157	4157 est	4157 est	4157 est
Enrollment Increase(decline) from prior year*	44	40	25	0	0	0
FTE loss related to Enrollment Decline/Other*	-2.0 FTE	0	0	0	0	0
Educational Foundation adjustments						
FTE Reductions	n/a	n/a	n/a	-6.0 FTE	n/a	n/a
LCFF CSR (K-3) 20:1	n/a	n/a	n/a	n/a	n/a	n/a
LCFF Gr 4-6 CSR	n/a	n/a	n/a	+6.0 FTE	n/a	n/a
ROP funding from LACOE	\$136,429	\$0	\$0	\$0	\$0	\$0
ADA to Enrollment factor est.*	97.48%	97.80%	97.57%	97.72%	97.72%	97.72%
Governing Board/Other Elections	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Employee Salary Compensation						
Classified 1.25% + longevity changes as of 7/1/18	4.00%	1.00%	2.50%	TBD	TBD	TBD
Certificated 2.0% as of 7/1/17		0.55%	2.00%			
Certificated 2.0% as of 7/1/18	4.25%	1.00%	2.00%	TBD	TBD	TBD
Increases in salary costs						
Step and Column Increase Estimated	1.5% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert
\$252,640	\$348,635	\$342,666	\$347,224	\$347,224	\$353,300	
1.0% Class	1.0% Class	1.0% Class	1.25% Class	1.25% Class	1.25% Class	
\$44,507	\$77,890	\$77,120	\$102,298	\$102,298	\$103,577	
STRS Employer rate projection estimate*	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
increase over previous year	\$355,935	\$379,619	\$449,018	\$360,647	\$381,581	\$203,509
increase from 14-15 contribution	\$529,496	\$909,115	\$1,358,133	\$1,718,780	\$2,100,361	\$2,303,870
PERS Employer rate projection estimate*	11.85%	13.88%	15.53%	18.10%	20.80%	23.50%
increase over previous year	\$59,051	\$133,896	\$134,531	\$205,002	\$226,874	\$226,522
increase from 14-15 contribution	\$116,752	\$250,648	\$385,179	\$590,181	\$817,055	\$1,043,577
Cost of 1% Increase (salary and benefits)*						
Certificated	\$ 227,068	\$ 236,515	\$ 244,740	TBD	TBD	
Classified	\$ 92,764	\$ 95,448	\$ 101,672	TBD	TBD	
H & W Increase	1.02%	0.00%	1.56%	2.71%	2.57%	2.67%
Supplemental Grant*	\$343,579	\$420,376	\$495,833	\$519,188	\$563,177	\$578,072
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	-9.0%	-6.00%	2.00%	2.00%	5.00%	5.00%
-\$82,727	-\$54,547	\$14,850	\$20,000	\$66,965	\$70,313	
Unrestricted Capital Outlay*	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits contribution)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$1,897,992	\$1,922,763	\$2,042,857	\$2,104,143	\$2,167,267	\$2,232,285
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$152,582	\$150,648	\$160,356	\$160,356	\$164,589	\$164,589
One Time Prior Year Mandate*	\$2,097,797	\$855,663	\$595,351	\$1,397,328	\$0	\$0
Parcel Tax Revenue	\$2,579,850	\$2,585,250	\$2,582,100	\$2,582,100	\$2,582,100	\$2,582,100
Educational Foundation Revenue*	\$2.0 M	\$2.0 M	\$2.0 M	\$2.0 M	\$1.5 M est	\$1.5 M est
Transfer to Fund 40 (planned capital projects)	\$830,000	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$572,127	\$450,809	\$335,000	\$335,000	\$335,000	\$335,000
Educator Effectiveness Program	\$324,322	\$0	\$0	\$0	\$0.00	\$0.00
Lottery per ADA	\$140.00	\$144.00	\$146.00	\$146.00	\$146.00	\$146.00
Lottery Proposition 20 per ADA	\$41.00	\$45.00	\$48.00	\$48.00	\$48.00	\$48.00

*Changes reflected after July 1, 2017

SSC School District and Charter School Financial Projection Dashboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2018-19 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.70%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$776	-	-	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF FUNDING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	42.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	42.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	-	-	-
COLA ¹	1.56%	3.70% ²	2.57%	2.67%	3.42%

OTHER PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ³		1.56%	2.71%	2.57%	2.67%	3.42%
California CPI		3.40%	3.66%	3.50%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$153	\$151	\$151	\$151	\$151
	Restricted per ADA	\$55	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.96	\$32.81	\$33.93
	Grades 9-12 per ADA	\$58.25	\$59.83	\$61.37	\$63.01	\$65.16
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.75	\$17.20	\$17.79
	Grades 9-12 per ADA	\$44.04	\$45.23	\$46.39	\$47.63	\$49.26
One-Time Discretionary Funds per ADA		\$147	\$184	-	-	-
Interest Rate for Ten-Year Treasuries		2.58%	3.17%	3.38%	3.50%	3.40%
CalPERS Employer Rate (projected) ⁴		15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)		14.43%	16.28%	18.13%	19.10%	18.60%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

²Includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools. County offices of education receive only the statutory COLA.

³Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

⁴Rate is final for 2017-18 and 2018-19 fiscal years

OTHER FUNDS

Each fund is budgeted separately in the State's SACS Financial Report. The following is a very brief statement on each fund and the cash balance as of August 21, 2018.

13.0 Cafeteria Fund – This fund is used to account separately for federal, state, and local resources to operate the food service program. Cash balance - \$20,624.

14.0 Deferred Maintenance Fund – This fund is used to account for revenues that are restricted or committed for deferred maintenance purposes. The fund no longer receives State revenue however the district does an inter fund transfer. Cash balance \$560,782.

17.1 Special Reserve Fund Lease Interruption – This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than capital outlay. The district uses this fund in the event a long-term lease is interrupted. Cash balance \$1,825,000.

20.0 Special Reserve for Postemployment Benefits – This fund is used to account for future cost of postemployment benefits, GASB 45 Cash balance \$914,984.

21.0, 21.1 & 21.2 Building Fund – These funds are primarily for the expenditure of local bond funds. All previous bond funds have been expended. Cash balance \$21,425,964.

25.0 Capital Facilities Fund – Developer Fees. Cash balance \$793,958.

40.0 through 40.4 Special Reserve Fund for Capital Outlay Projects – These funds are used for the accumulation of general fund moneys for capital outlay purposes.

40.0 Facilities - Cash balance \$556,227.

40.1 Stadium Field – Cash balance \$118,925.

40.2 Sewer Connect – Cash balance \$326,324.

40.3 Field Agreement – Cash balance \$69,361.

40.4 Field Replacement – Cash balance \$184,753.

State Reports

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 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 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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Mark Evans

Name

Name

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.18%
	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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 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
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	\$25,843,366.09
	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.	\$25,843,366.09
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	6.59%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Average Daily Attendance

Form A—Average Daily Attendance (not applicable for JPAs)

The Average Daily Attendance (ADA) form, Form A, displays the ADA data for the Second Period (P-2) Report of Attendance (July 1–April 15); for the Annual Report of Attendance (July 1–June 30); and for the Local Control Funding Formula (LCFF) funded ADA. The data is key entered and should come from the Principal Apportionment reports, as applicable.

Description	2017-18 Unaudited Actuals			2018-19 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)	4,056.03	4,045.23	4,056.00	4,062.00	4,062.00	4,062.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,056.03	4,045.23	4,056.00	4,062.00	4,062.00	4,062.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,056.03	4,045.23	4,056.00	4,062.00	4,062.00	4,062.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Schedule of Capital Assets

Form ASSET—Schedule of Capital Assets

Form ASSET is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year. This form closely resembles the note disclosure for capital assets required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Capital assets used in general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Capital assets used in business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section. Each of these sections is further divided into capital assets that are not being depreciated, and capital assets that are being depreciated.

	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	926,962.75		926,962.75			926,962.75
Work in Progress	129,683.00		129,683.00			129,683.00
Total capital assets not being depreciated	1,056,645.75	0.00	1,056,645.75	0.00	0.00	1,056,645.75
Capital assets being depreciated:						
Land Improvements	3,925,094.60		3,925,094.60			3,925,094.60
Buildings	84,824,733.00		84,824,733.00			84,824,733.00
Equipment	4,661,919.83		4,661,919.83			4,661,919.83
Total capital assets being depreciated	93,411,747.43	0.00	93,411,747.43	0.00	0.00	93,411,747.43
Accumulated Depreciation for:						
Land Improvements	(1,770,264.00)		(1,770,264.00)			(1,770,264.00)
Buildings	(33,058,896.00)		(33,058,896.00)			(33,058,896.00)
Equipment	(4,144,414.00)		(4,144,414.00)			(4,144,414.00)
Total accumulated depreciation	(38,973,574.00)	0.00	(38,973,574.00)	0.00	0.00	(38,973,574.00)
Total capital assets being depreciated, net	54,438,173.43	0.00	54,438,173.43	0.00	0.00	54,438,173.43
Governmental activity capital assets, net	55,494,819.18	0.00	55,494,819.18	0.00	0.00	55,494,819.18
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
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
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
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

Current Classroom Formula

Forms CEA/CEB—Current Expense Formula/Minimum Classroom Compensation—
Actuals (Required)/Budget (Optional)

The Current Expense Formula/Minimum Classroom Compensation, Form CEA/CEB, is used for the following purposes:

- To allow county offices to determine whether the district complies with *EC* Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. *EC* Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the *EC* Section 41372 requirements. (Enter an "X" on Line 16 of the Form CEA/CEB if your district is exempt.)
- To report the current cost of education (EDP 365).

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,295,300.81	301	1,951.30	303	20,293,349.51	305	109,612.47		307	20,183,737.04	309
2000 - Classified Salaries	7,952,732.14	311	62,120.55	313	7,890,611.59	315	0.00		317	7,890,611.59	319
3000 - Employee Benefits	8,534,512.59	321	155,006.97	323	8,379,505.62	325	29,794.77		327	8,349,710.85	329
4000 - Books, Supplies Equip Replace. (6500)	2,384,902.04	331	0.00	333	2,384,902.04	335	205,918.11		337	2,178,983.93	339
5000 - Services . . . & 7300 - Indirect Costs	5,746,400.53	341	9,867.39	343	5,736,533.14	345	2,440,847.17		347	3,295,685.97	349
TOTAL					44,684,901.90	365			TOTAL	41,898,729.38	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.18%
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)	60.18%
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)	41,898,729.38
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Long-Term Liabilities

Form DEBT—Schedule of Long-Term Liabilities

Form DEBT is used to report changes in the balances of long-term liabilities for the fiscal year. This form closely resembles the note disclosure for long-term liabilities required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Liabilities relating to general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Liabilities relating to business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section.

	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	22,627,476.00	0.00	22,627,476.00	30,000,000.00	1,875,384.00	50,752,092.00	
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	1,307,290.00		1,307,290.00		156,689.00	1,150,601.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	3,382,751.00	409,462.00	3,792,213.00			3,792,213.00	
Compensated Absences Payable	226,023.00	(24,130.00)	201,893.00			201,893.00	
Governmental activities long-term liabilities	27,543,540.00	385,332.00	27,928,872.00	30,000,000.00	2,032,073.00	55,896,799.00	0.00
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	
Total/Net OPEB Liability			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

GANN

Form GANN—Appropriations Limit Calculations

In November 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the *California Constitution*. This constitutional amendment, popularly known as the Gann Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title 1, beginning with Section 7900 of the *Government Code*, was then added to law to specify the process for calculating state and local government appropriation limits and appropriations subject to limitation under Article XIII B of the *Constitution*. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local governments, and require that each entity of government formally "adopt" its appropriations limit for a given fiscal year.

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	24,846,657.58		24,846,657.58			25,843,366.09
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,043.60		4,043.60			4,056.03
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
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 (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,056.03		4,056.03	4,062.00		4,062.00
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)			4,056.03			4,062.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	93,879.32		93,879.32	93,879.00		93,879.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	14,859,714.71		14,859,714.71	14,921,111.00		14,921,111.00
5. Unsecured Roll Taxes (Object 8042)	554,908.00		554,908.00	554,908.00		554,908.00
6. Prior Years' Taxes (Object 8043)	451,753.00		451,753.00	490,133.00		490,133.00
7. Supplemental Taxes (Object 8044)	209,301.21		209,301.21	188,512.00		188,512.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,683,539.44		1,683,539.44	1,954,241.00		1,954,241.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	9,527.98		9,527.98	8,027.00		8,027.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,582,100.00		2,582,100.00	2,582,100.00		2,582,100.00
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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,444,723.66	0.00	20,444,723.66	20,792,911.00	0.00	20,792,911.00
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)	20,444,723.66	0.00	20,444,723.66	20,792,911.00	0.00	20,792,911.00

	2017-18 Calculations			2018-18 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)			393,862.82			421,826.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			393,862.82			421,826.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,404,069.00		14,404,069.00	16,417,482.00		16,417,482.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(7,353.00)		(7,353.00)	(362,419.00)		(362,419.00)
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,396,716.00	0.00	14,396,716.00	16,055,063.00	0.00	16,055,063.00
DATA FOR INTEREST CALCULATION						
27 Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	46,419,234.18		46,419,234.18	48,347,763.85		48,347,763.85
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	152,441.61		152,441.61	75,000.00		75,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			24,846,657.58			25,843,366.09
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0031			1.0015
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			25,843,366.09			26,832,005.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			20,444,723.66			20,792,911.00
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)			486,723.60			487,440.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			5,792,505.25			6,460,920.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,792,505.25			6,460,920.35
7. Local Revenues In Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			86,447.43			42,343.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,531,171.09			20,835,254.49
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)			5,706,057.82			6,418,576.86
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,531,171.09			
b. State Subventions (Line D8)			5,706,057.82			
c. Less: Excluded Appropriations (Line C23)			393,862.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			25,843,366.09			

Indirect Cost Rate Worksheet

Form ICR—Indirect Cost Rate Worksheet

The Indirect Cost Rate Worksheet, Form ICR, calculates a proposed restricted, fixed-with-carry-forward type of indirect cost rate for LEAs to use in recovering indirect costs from federal and state programs. The rate calculated from one year, once approved, is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2016-17 unaudited actuals will be used to recover indirect costs in 2017-18).

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) 1,627,773.36
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 35,008,783.26

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) 4.65%

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)	1,427,669.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,236,086.10
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	232,024.92
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)	0.00
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)	2,929,880.89
9. Carry-Forward Adjustment (Part IV, Line F)	(125,239.37)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,804,641.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,281,718.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,094,969.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,857,283.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	66,865.04
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	73,089.90
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)	635,907.44
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)	0.00
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)	4,757,758.39
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)	0.00
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)	778,332.28
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)	42,545,924.71

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.89%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/lac/ric)
(Line A10 divided by Line B18)

6.59%

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>2,929,880.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>110,296.54</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 (7.44%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.44%) times Part III, Line B18); zero if positive	<u>(125,239.37)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(125,239.37)</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>6.59%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-62,619.69) is applied to the current year calculation and the remainder (\$-62,619.68) is deferred to one or more future years:	<u>6.74%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-41,746.46) is applied to the current year calculation and the remainder (\$-83,492.91) is deferred to one or more future years:	<u>6.79%</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>(125,239.37)</u>

Approved indirect cost rate: 7.44%
Highest rate used in any program: 7.44%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4035	40,751.43	835.57	2.05%
01	4203	26,844.26	61.27	0.23%
01	6500	6,057,050.25	450,657.81	7.44%
13	5310	778,332.28	40,862.44	5.25%

Lottery

Form L—Lottery Report

CDE is required by Control Section 24.60 of the *Budget Act* to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.

All lottery revenues must be separately accounted for pursuant to *Government Code* Section 8880.5(k), and are usually expended in Resource 1100, Lottery: Unrestricted, and/or Resource 6300, Lottery: Instructional Materials. However, some LEAs may wish to contribute from Resource 1100, Lottery: Unrestricted, into other restricted resources. If this is done, then how these contributed amounts are expended must be added manually in the second column of the Lottery Report. Note that Object 8980, Contributions from Unrestricted Resources, is limited to a debit in Resource 1100, only allowing a contribution out of that resource. Use of objects 8980 or 8990 is not allowed with Resource 6300.

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		75,642.47	75,642.47
2. State Lottery Revenue	8560	665,410.74		255,001.79	920,412.53
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)		665,410.74	0.00	330,644.26	996,055.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		205,918.11	205,918.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	665,410.74			665,410.74
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		665,410.74	0.00	205,918.11	871,328.85
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	124,726.15	124,726.15
D. COMMENTS:					

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

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

**Every Student
Succeeds
Maintenance of
Effort**

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,599,614.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	866,230.95
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	73,089.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	256,905.63
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	460,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				789,995.53
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	30,444.59
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)				43,973,833.01

		2017-18 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,045.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,870.54
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.)	42,619,353.48	10,551.51
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)	42,619,353.48	10,551.51
B. Required effort (Line A.2 times 90%)	38,357,418.13	9,496.36
C. Current year expenditures (Line I.E and Line II.B)	43,973,833.01	10,870.54
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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Program Cost Report (PCR)

Form PCR—Program Cost Report

The Program Cost Report, Form PCR, is based on the goal field and calculates, in a standardized manner, Fund 01 total costs by program (refer to Program Cost Accounting in *CSAM*). Form PCR is fully automated and does not allow for manual entry of data. Data pulled into the form are extracted from both the LEA's general ledger data and software-generated "Object PCRA" adjusting entries created from Form PCRAF data.

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	24,015,336.51	8,770,327.55	32,785,664.06	2,608,943.41		35,394,607.47
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	414,277.54	0.00	414,277.54	32,966.44		447,243.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,425,528.63	912,519.62	8,338,048.25	663,506.34		9,001,554.59
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	73,089.90	0.00	73,089.90	5,816.18		78,906.08
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					178,020.34	178,020.34
----	Other Outgo					478,208.51	478,208.51
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	61,936.37		61,936.37
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(40,862.44)		(40,862.44)
----	Total General Fund and Charter Schools Funds Expenditures	31,928,232.58	9,682,847.17	41,611,079.75	3,332,306.30	656,228.85	45,599,614.90

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	21,886,386.27	53,638.60	252,162.38	1,547,038.14	0.00	209,246.08	66,865.04			0.00	0.00	24,015,336.51
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	392,903.49	16,284.40	5,089.65	0.00	0.00	0.00	0.00			0.00	0.00	414,277.54
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,200,451.32	273,650.38	9,367.09	289,681.91	449,143.41	203,234.52	0.00			0.00	0.00	7,425,528.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		73,089.90	0.00	0.00	0.00	73,089.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		28,479,741.08	343,573.38	266,619.12	1,836,720.05	449,143.41	412,480.60	66,865.04	73,089.90	0.00	0.00	0.00	31,928,232.56

* Functions 7100-7199 for goals \$100 and \$500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,206,088.78	4,564,238.77	0.00	8,770,327.55
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	437,627.73	474,891.89	0.00	912,519.62
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,643,716.51	5,039,130.66	0.00	9,682,847.17

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	635,907.44
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	34,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,427,669.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,275,491.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,373,168.74
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	31,928,232.58
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,682,847.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	41,611,079.75
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	778,332.28
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	778,332.28
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		42,389,412.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		7.96%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			178,020.34		178,020.34
Other Outgo (Objects 1000-7999)				478,208.51	478,208.51
Total Other Costs	0.00	0.00	178,020.34	478,208.51	656,228.85

Program Cost Report Schedule of Allocation Factors (PCRF)

Form PCRAF—Program Cost Report Schedule of Allocation Factors

The Program Cost Report Schedule of Allocation Factors, Form PCRAF, is used to distribute – or allocate – among program goals those funds 01, 09, and 62 expenditures that, in addition to having a support function, have an "Undistributed" goal (0000 and 9000).

	Teacher Full-Time Equivalents -----			Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	998,177.40 FTE Factor(s)	396,409.44 FTE Factor(s)	1,253,470.05 FTE Factor(s)	1,995,659.62 FTE Factor(s)	5,039,130.66 CU Factor(s)	0.00 CU Factor(s)	0.00 PT Factor(s)
3100 Alternative Schools	173.00	173.00	173.00	173.00	173.00		
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	18.00	18.00	18.00	18.00	18.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
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	191.00	191.00	191.00	191.00	191.00	0.00	0.00

Special Education Revenue Allocations

Form SEA—Special Education Revenue Allocations

The Special Education Revenue Allocations form, Form SEA, is an optional form for reporting and budgeting special education revenues of a special education local plan area (SELPA) and the allocations to the SELPA members. The LEA that is the Administrative Unit (AU) of the SELPA can use this, or another format of its choice, to provide information on the special education revenues and SELPA member allocations.

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)			0.00%
Burbank Unified (DJ01)			0.00%
La Canada Unified (DJ02)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Special Education Revenue Allocations Setup

Form SEAS—Special Education Revenue Allocations Setup

Form SEAS is used primarily as a tool for SELPA Administrative Units in selecting which SELPA to work on. It must be completed before using Form SEA and/or the Special Education MOE reports (i.e., forms SEMA, SEMAI, and SEMB). Upon opening the form, the software will automatically display, at the bottom of the screen, the SELPA(s) associated with the LEA set in the Preferences screen. To select a SELPA, type in the Selected SELPA box the applicable two-digit ID from the list, then save and close the form. There is no other key entry allowed in this form.

Current LEA: 19-64659-0000000 La Canada Unified		
Selected SELPA: DJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DJ	Foothill	

Special Education Maintenance of Efforts Reports (A)

Form SEMA comparing the 2016–17 actual expenditures with the comparison year's actual expenditures

The form SEMA is to determine whether an LEA meets the federal compliance test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE compliance test results in the CDE invoicing the LEA for the amount of the failure. The LEA will have to pay the invoice from a non-federal fund source from the current fiscal year

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	194,021.32	0.00	0.00	0.00	97,882.80	1,492.73	1,971,290.54		2,264,687.39
2000-2999	Classified Salaries	72,105.48	0.00	0.00	0.00	92,948.89	17,885.12	2,004,407.95		2,187,347.44
3000-3999	Employee Benefits	72,410.83	0.00	0.00	0.00	61,507.40	2,813.65	1,088,857.81		1,225,589.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.28	0.00	16,048.68		17,224.96
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	(895.25)	1,487,039.82	240,334.58		1,730,679.15
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	342,737.63	0.00	0.00	0.00	252,620.12	1,509,231.32	5,320,939.56	0.00	7,425,528.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	450,657.81		450,657.81
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	912,519.68	0.00	0.00	0.00	0.00	0.00	450,657.81	0.00	912,519.68
	Total Indirect Costs and PCR Allocations	912,519.68	0.00	0.00	0.00	0.00	0.00	450,657.81	0.00	1,363,177.49
	TOTAL COSTS	1,255,257.31	0.00	0.00	0.00	252,620.12	1,509,231.32	5,771,597.37	0.00	8,788,706.12
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	33,523.70		33,523.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	33,224.13	4,890.13	519,608.24		557,722.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	5,409.29	1,229.10	138,321.96		144,960.35
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	(7.42)	46,705.00	102.00		46,799.58
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	38,626.00	52,824.23	691,555.90	0.00	783,006.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	38,626.00	52,824.23	691,555.90	0.00	783,006.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,293.13
										780,713.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	194,021.32	0.00	0.00	0.00	97,662.80	1,492.73	1,937,766.84		2,231,163.69
2000-2999	Classified Salaries	72,105.48	0.00	0.00	0.00	59,724.76	12,994.99	1,484,799.71		1,629,624.94
3000-3999	Employee Benefits	72,410.83	0.00	0.00	0.00	56,098.11	1,584.55	950,535.85		1,080,629.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.28	0.00	16,048.68		17,224.96
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	(687.83)	1,440,334.82	240,232.58		1,683,879.57
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	342,737.63	0.00	0.00	0.00	213,994.12	1,456,407.09	4,629,383.66	0.00	6,642,522.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	450,657.81		450,657.81
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	912,519.68								912,519.68
	Total Indirect Costs and PCR Allocations	912,519.68	0.00	0.00	0.00	0.00	0.00	450,657.81	0.00	1,363,177.49
	TOTAL BEFORE OBJECT 8980	1,255,257.31	0.00	0.00	0.00	213,994.12	1,456,407.09	5,080,041.47	0.00	8,005,695.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,293.13
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	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	203,234.52	0.00		203,234.52
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	203,234.52	0.00	0.00	203,234.52
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	203,234.52	0.00	0.00	203,234.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,293.13
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,518,370.14
TOTAL COSTS										
4,723,897.79										

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

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	8,120,215.77	4,746,999.82
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL 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. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	8,120,215.77	4,746,999.82
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	<u>368.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	368.00	

SELPA: Foothill (DJ)

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 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 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 make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 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 2017-18 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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Foothill (DJ)

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

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

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

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

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

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

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

SELPA: Foothill (DJ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
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.			
a. Total special education expenditures	8,788,706.12		
b. Less: Expenditures paid from federal sources	780,713.00		
c. Expenditures paid from state and local sources	8,007,993.12	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,120,215.77	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,007,993.12	8,120,215.77	(112,222.65)

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

	Actual 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	8,788,706.12		
b. Less: Expenditures paid from federal sources	780,713.00		
c. Expenditures paid from state and local sources	8,007,993.12	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,120,215.77	
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	8,007,993.12	8,120,215.77	(112,222.65)
d. Special education unduplicated pupil count	387	368	
e. Per capita state and local expenditures (A2c/A2d)	20,692.49	22,065.80	(1,373.31)

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

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2015-16	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	4,723,897.79	4,793,812.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,793,812.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,723,897.79	4,793,812.33	(69,914.54)

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

	Actual FY 2017-18	Comparison Year FY 2015-16	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 local expenditures only.			
a. Expenditures paid from local sources	4,723,897.79	4,793,812.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,793,812.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,723,897.79	4,793,812.33	(69,914.54)
b. Special education unduplicated pupil count	387	379	
c. Per capita local expenditures (B2a/B2b)	12,206.45	12,648.58	(442.13)

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

Mark Evans
Contact Name

Assoc. Supt. of Bus and Admin Services
Title

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Special Education Maintenance of Efforts Reports (B)

Form SEMB comparing the 2017–18 budget with the comparison year's actual expenditures

The form SEMB is to determine whether an LEA meets the federal eligibility test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE eligibility requirement results in the CDE withholding IDEA funds that the LEA is entitled to receive on the basis of the IDEA subgrant to LEA calculations.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	193,332.22	0.00	0.00	0.00	158,771.06	0.00	2,007,905.41		2,360,008.69
2000-2999	Classified Salaries	58,264.49	0.00	0.00	0.00	125,992.82	22,354.33	2,086,806.79		2,293,418.43
3000-3999	Employee Benefits	76,816.76	0.00	0.00	0.00	76,616.22	3,107.00	1,223,513.10		1,380,053.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.00	0.00	22,572.00		23,748.00
5000-5999	Services and Other Operating Expenditures	3,500.00	0.00	0.00	0.00	27,181.00	1,827,480.00	267,553.58		2,125,714.58
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	331,913.47	0.00	0.00	0.00	389,737.10	1,852,941.33	5,608,350.88	0.00	8,182,942.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	386,677.00		386,677.00
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	386,677.00	0.00	386,677.00
	TOTAL COSTS	331,913.47	0.00	0.00	0.00	389,737.10	1,852,941.33	5,995,027.88	0.00	8,569,619.78
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	193,332.22	0.00	0.00	0.00	158,771.06	0.00	1,973,193.59		2,325,296.87
2000-2999	Classified Salaries	58,264.49	0.00	0.00	0.00	92,688.82	17,315.32	1,551,832.27		1,720,100.90
3000-3999	Employee Benefits	76,816.76	0.00	0.00	0.00	70,351.22	1,704.00	1,070,914.42		1,219,786.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.00	0.00	22,572.00		23,748.00
5000-5999	Services and Other Operating Expenditures	3,500.00	0.00	0.00	0.00	27,000.00	1,779,509.00	273,650.00		2,083,659.00
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	331,913.47	0.00	0.00	0.00	349,987.10	1,798,528.32	4,892,162.28	0.00	7,372,591.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	386,677.00		386,677.00
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	386,677.00	0.00	386,677.00
	TOTAL BEFORE OBJECT 8980	331,913.47	0.00	0.00	0.00	349,987.10	1,798,528.32	5,278,839.28	0.00	7,759,268.17
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									13,923.58
										7,773,191.75

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	230,000.00	0.00		230,000.00
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	230,000.00	0.00	0.00	230,000.00
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	230,000.00	0.00	0.00	230,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									13,923.58
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)									5,232,144.00
	TOTAL COSTS									5,476,037.58

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	194,021.32	0.00	0.00	0.00	97,882.80	1,492.73	1,971,290.54		2,264,687.39
2000-2999	Classified Salaries	72,105.48	0.00	0.00	0.00	92,948.89	17,885.12	2,004,407.95		2,187,347.44
3000-3999	Employee Benefits	72,410.83	0.00	0.00	0.00	61,507.40	2,813.65	1,088,857.81		1,225,589.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.28	0.00	16,048.68		17,224.96
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	(895.25)	1,487,039.82	240,334.58		1,730,679.15
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	342,737.63	0.00	0.00	0.00	252,620.12	1,509,231.32	5,320,939.56	0.00	7,425,528.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	450,657.81		450,657.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	912,519.68	0.00	0.00	0.00	0.00	0.00	450,657.81	0.00	912,519.68
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
	TOTAL COSTS	342,737.63	0.00	0.00	0.00	252,620.12	1,509,231.32	5,771,597.37	0.00	7,876,186.44
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	33,523.70		33,523.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	33,224.13	4,890.13	519,606.24		557,722.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	5,409.29	1,229.10	138,321.96		144,960.35
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	(7.42)	46,705.00	102.00		46,799.58
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	38,626.00	52,824.23	691,555.90	0.00	783,006.13
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	38,626.00	52,824.23	691,555.90	0.00	783,006.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,293.13
										780,713.00

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 5731)	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	194,021.32	0.00	0.00	0.00	97,862.80	1,492.73	1,937,766.84		2,231,153.69
2000-2999	Classified Salaries	72,105.48	0.00	0.00	0.00	59,724.75	12,994.99	1,484,795.71		1,629,624.94
3000-3999	Employee Benefits	72,410.83	0.00	0.00	0.00	56,098.11	1,564.55	950,535.85		1,080,629.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,176.28	0.00	16,046.68		17,224.96
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	(867.83)	1,440,354.82	240,232.58		1,683,879.57
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	342,737.63	0.00	0.00	0.00	213,994.12	1,456,407.09	4,629,383.66	0.00	6,642,522.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	450,657.81		450,657.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	912,519.68	0.00	0.00	0.00	0.00	0.00	450,657.81	0.00	912,519.68
	TOTAL BEFORE SUBJECT 8980	342,737.63	0.00	0.00	0.00	213,994.12	1,456,407.09	5,080,041.47	0.00	7,093,130.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	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	203,234.52	0.00		203,234.52
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	203,234.52	0.00	0.00	203,234.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE SUBJECT 8980	0.00	0.00	0.00	0.00	0.00	203,234.52	0.00	0.00	203,234.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 724C, goals 5000-5999)									
TOTAL COSTS										
										2,293.13
										4,518,370.14
										4,723,897.79

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

SELPA: Foothill (DJ)

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 2018-19 Budget by LEA (LB-B) and the 2017-18 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 make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 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 2018-19 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/leamoexempwrksht.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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Foothill (DJ)

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

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

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

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

SELPA: Foothill (DJ)

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 Budgeted Amounts (LB-B Worksheet) FY 2018-19	Column B Actual Expenditures Comparison Year FY 2016-17	Column C Difference (A - B)
a. Total special education expenditures	8,569,619.78		
b. Less: Expenditures paid from federal sources	796,428.03		
c. Expenditures paid from state and local sources	7,773,191.75	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,120,215.77	
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	7,773,191.75	8,120,215.77	(347,024.02)

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.

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.

	Budgeted Amounts FY 2018-19	Comparison Year FY 2016-17	Difference
a. Total special education expenditures	8,569,619.78		
b. Less: Expenditures paid from federal sources	796,428		
c. Expenditures paid from state and local sources	7,773,191.75	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,120,215.77	
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	7,773,191.75	8,120,215.77	
d. Special education unduplicated pupil count	387	368	
e. Per capita state and local expenditures (A2c/A2d)	20,085.77	22,065.80	(1,980.03)

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.

SELPA: Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 2015-16	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	5,476,037.58	4,793,812.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,793,812.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,476,037.58	4,793,812.33	682,225.25

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 2018-19	Comparison Year FY 2015-16	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	5,476,037.58	4,793,812.33	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,793,812.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,476,037.58	4,793,812.33	682,225.25
b. Special education unduplicated pupil count	387	379	
c. Per capita local expenditures (B2a/B2b)	14,149.97	12,648.58	1,501.39

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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Summary of Interfund Activities

Form SIAI—Summary of Interfund Activities—Projected Year Totals

The Summary of Interfund Activities, Form SIAI, is for reconciling the interfund activities of the district[COE]. Upon selecting the form, the software will automatically generate this report. The Technical Review will check for any imbalance of interfund activities

Unaudited Actuals
2017-18 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	0.00	0.00	(40,862.44)				
Other Sources/Uses Detail					0.00	460,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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	0.00	0.00	40,862.44	0.00				
Other Sources/Uses Detail					26,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					335,000.00	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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					125,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	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	26,000.00		
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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2017-18 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				
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	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	40,882.44	(40,882.44)	486,000.00	486,000.00	0.00	0.00