

GATEWAY UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS 2012-2013



Presented to the Board of Trustees

September 16, 2013

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

EDUCATION



GATEWAY UNIFIED SCHOOL DISTRICT

2012-13 UNAUDITED ACTUALS

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**GATEWAY UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS SUMMARIZED
September 16, 2013**

This report reflects the actual expenses incurred and revenues received for the 2012-2013 school year. The expenses are a reflection of what has been spent in each resource. The revenues have been accrued for the anticipated funding that we will still receive for 2012-2013 and unspent categorical revenues have been deferred.

The beginning fund balance for 2012-2013 was \$9,657,658 which includes an audit adjustment in the amount of \$185,519. The ending balance for 2012-2013 is \$9,548,516. This is a decrease of \$109,142.

The general fund revenue decreased by \$14,511, and expenses decreased by \$653,670. The revenue decrease is due to a decrease in the retiree transfer amount from Fund 20. The expenses decreased due to some of the categorical funds not being spent. The rest is savings from other resources, such as the PEP Grant, the funding allocated was not completely utilized in 2012-2013 and carried forward into 2013-2014.

The Reserve for Economic Uncertainties is \$1,247,724 and represents a 5% reserve. This is 2% above the State recommended reserve. Site and program carryover as well as restricted funds will be re-budgeted in 2013-2014.

ACTION REQUESTED:

It is recommended that the Board approves the 2012-2013 Unaudited Actuals.



**GATEWAY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS GENERAL FUND BUDGET SUMMARY
September 16, 2013**

	2012-13 SECOND INTERIM BUDGET	2012-13 UNAUDITED ACTUALS
Funded Average Daily Attendance (ADA)		
REVENUES		
Revenue Limit	13,604,652	13,604,818
Federal Revenues	3,423,897	3,078,407
Other State Revenues	4,424,855	4,512,178
Other Local Revenues	2,994,187	3,046,888
TOTAL REVENUES	24,447,591	24,242,291
EXPENDITURES		
Certificated Salaries	10,546,685	10,559,609
Classified Salaries	4,803,566	4,820,128
Employee Benefits	5,003,106	5,023,693
Books and Supplies	2,436,049	1,782,452
Services, Other Operating Exp	2,741,482	2,506,580
Capital Outlay	0	189,676
Other Outgo	133,944	128,460
Transfer of Indirect/Direct Support	(56,685)	(56,121)
TOTAL EXPENDITURES	25,608,147	24,954,477
EXCESS(DEFICIENCY)OF REVENUES	(1,160,556)	(712,186)
OTHER FINANCING SOURCES IN	412,255	603,044
OTHER FINANCING SOURCES OUT	0	0
NET INCREASE(DECREASE) IN FUND BALANCE	(748,301)	(109,142)
BEGINNING BALANCE	9,843,277	9,843,177
AUDIT ADJUSTMENTS	(185,519)	(185,519)
ENDING FUND BALANCE	8,909,457	9,548,516

Components of Ending Fund Balance		
Revolving Cash/Prepays/Stores	11,900	129,841
Economic Uncertainties	1,279,998	1,247,724
Board Designated/Assigned	6,507,898	7,002,501
Designated Unrealized Gains	0	0
Restricted	1,109,661	1,168,450
Undesignated	0	0

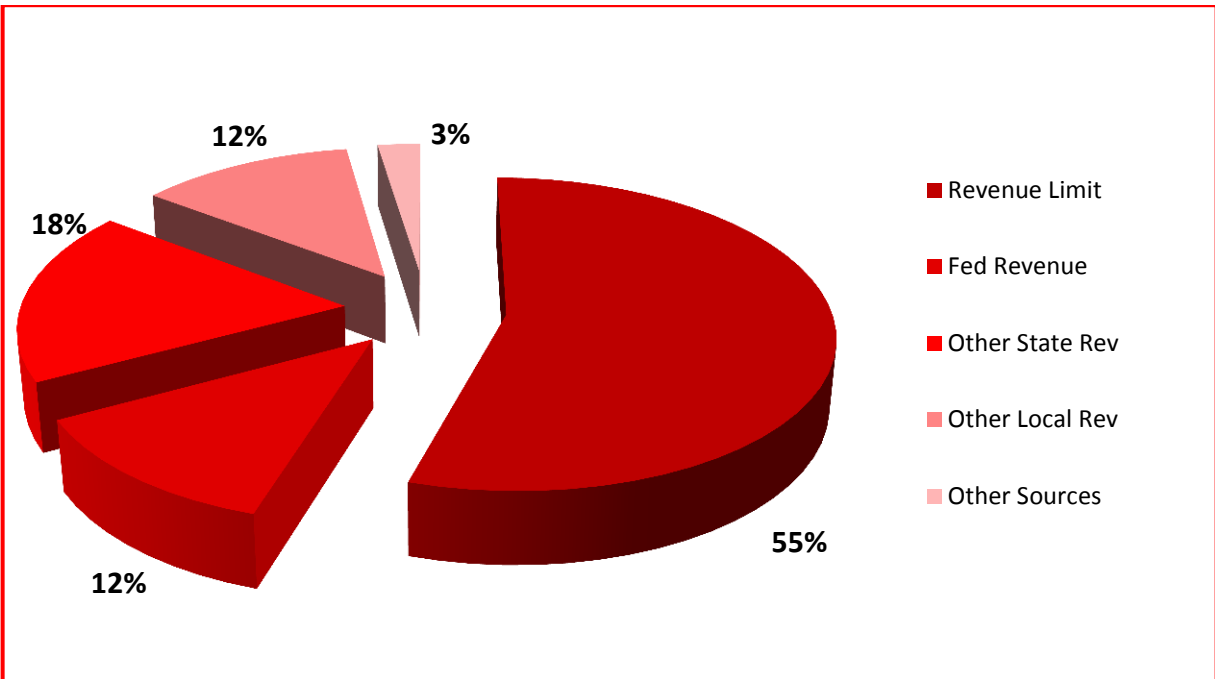
GATEWAY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS BUDGET REVENUE DETAIL
September 16, 2013

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
REVENUE LIMIT: 8010-8099			
8011	0000	State Aid	1,280,284
8012	0000	Education Protection Account	2,912,853
8021	0000	Home Owners Exemption	165,836
8022	0000	Timber Yield Tax	51,382
8041	0000	Secured Roll Taxes	8,383,389
8042	0000	Unsecured Roll	501,087
8043	0000	Prior Year Taxes	12,599
8044	0000	Supplemental Taxes	32,021
8045	0000	ERAF	(1,321,534)
8047	0000	RDA Funds -Tax Portion	4,276,226
8092	0000	PERS Reduction Transfer	36,330
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,725,655)
SUBTOTAL			13,604,818
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	602,541
8182	3315	Special Ed: IDEA Preschool Non-RIS	143,035
8260	0104	Forest Reserve (Federal Unrestricted)	146,092
8290	3010	Title I	1,182,698
8290	3550	Voc & Applied Secondary	40,040
8290	4035	Title II Part A Teacher Quality	236,242
8290	4203	NCLP Title III LEP	7,067
8290	4510	Indian Education	60,813
8290	5640	Medi-Cal	80,020
8290	5810	PEP Grant	579,414
8290	9282	AP Test Fees	445
SUBTOTAL			3,078,407

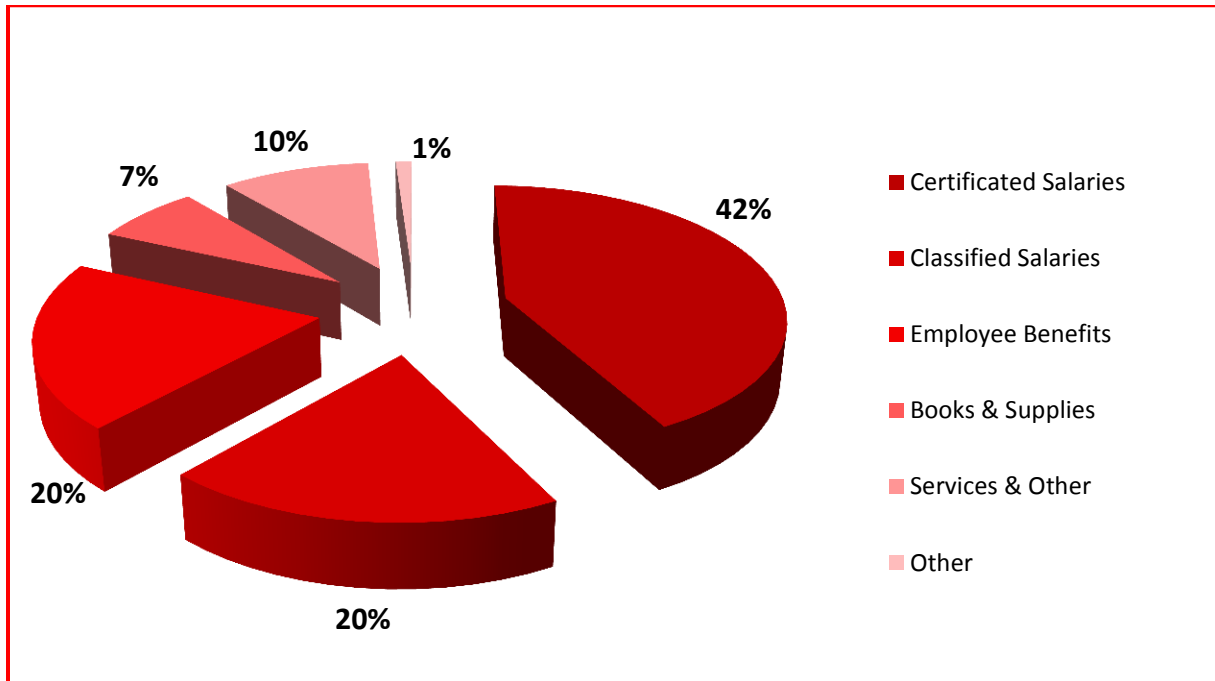
GATEWAY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS BUDGET REVENUE DETAIL
September 16, 2013

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
STATE: 8300-8599			
8311	7090	Economic Impact Aid (EIA)	697,112
8311	7230	Transportation	844,032
8434	1300	Class Size Reduction	652,239
8550	0809	Mandated Costs	6,080
8560	1100	Lottery	340,639
8560	6300	Lottery	84,330
8590	0129	Remedial/Intensive Program	88,209
8590	0167	Summer School	41,510
8590	0000	Other State Income	17,452
8590	0121	S.T.A.R.	6,402
8590	2430	Community Day School	50,029
8590	6512	Mental Health	20,300
8590	6258-7395	Consolidated Categoricals	1,073,928
8590	9205	Deferred Maintenance	105,976
8590	7010	Ag Grant	12,797
8590	7210	National American Indian Ed	72,143
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
SUBTOTAL			4,512,178
LOCAL REVENUE: 8600-8799			
8625	9020	RDA Funds	248,826
8639	0070	School Sports	26,569
8650	0000	Other Local Income	166,575
8660	0000	Interest Income	35,985
8662	0000	Fair Market Value Adjustment	(117,086)
8677	0000	Other Local Income	326,019
8677	6350	ROC/P	132,065
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,080,146
8699	0000	Other Local Income	128,052
8699	0070	School Sports	778
8699	7230	Transportation	5,471
8699	9005	First 5 Shasta	14,559
8699	9105	Regular Ed, Site Specific	33,670
8699	9073-9088	High School Sports	56,635
8699	9282	AP Testing	3,644
8792	6500	Special Ed Apportionment from SCOE	873,677
SUBTOTAL			3,046,888

Revenue



Expenditures



GATEWAY
COMPARISON OF REVENUES AND EXPENDITURES
2012-13 UNAUDITED ACTUALS
September 16, 2013

		12-13 Board Approved Operating Budget			12-13 Second Interim Budget			12-13 Unaudited Actuals			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
REVENUES													
Revenue Limit Sources	8010 - 8099	11,626,089	814,046	12,440,135	12,755,788	848,864	13,604,652	12,789,075	815,743	13,604,818	33,287	(33,121)	166
Federal Revenues	8100 - 8299	469,673	2,925,417	3,395,090	154,055	3,269,842	3,423,897	146,537	2,931,870	3,078,407	(7,518)	(337,972)	(345,490)
Other State Revenues	8300 - 8599	3,013,908	1,049,044	4,062,952	2,399,074	2,025,781	4,424,855	2,454,607	2,057,571	4,512,178	55,533	31,790	87,323
Other Local Revenues	8600 - 8799	700,927	2,112,440	2,813,367	773,300	2,220,887	2,994,187	726,433	2,320,455	3,046,888	(46,867)	99,568	52,701
Interfund Transfers In	8900 - 8929	456,239		456,239	412,255	0	412,255	396,848	0	396,848	(15,407)	0	(15,407)
Other Sources	8930 - 8979		0	0	0	0	0	206,196	0	206,196	206,196	0	206,196
Contributions	8980 - 8999	(1,535,876)	1,535,876	0	(1,530,610)	1,530,610	0	(1,437,664)	1,437,664	0	92,946	(92,946)	0
TOTAL REVENUES		14,730,960	8,436,823	23,167,783	14,963,862	9,895,984	24,859,846	15,282,032	9,563,303	24,845,335	318,170	(332,681)	(14,511)
EXPENDITURES													
Certificated Salaries	1000 - 1999	7,808,502	2,695,599	10,504,101	8,038,169	2,508,516	10,546,685	8,031,695	2,527,914	10,559,609	(6,474)	19,398	12,924
Classified Salaries	2000 - 2999	2,827,188	2,073,325	4,900,513	2,281,628	2,521,938	4,803,566	2,280,176	2,539,952	4,820,128	(1,452)	18,014	16,562
Employee Benefits	3000 - 3999	3,754,821	1,304,388	5,059,209	3,579,432	1,423,674	5,003,106	3,500,322	1,523,371	5,023,693	(79,110)	99,697	20,587
Books and Supplies	4000 - 4999	1,165,370	1,213,463	2,378,833	873,129	1,562,920	2,436,049	600,943	1,181,509	1,782,452	(272,186)	(381,411)	(653,597)
Services, Other Operating Expenses	5000 - 5999	1,857,339	968,908	2,826,247	1,731,760	1,009,722	2,741,482	1,608,032	898,548	2,506,580	(123,728)	(111,174)	(234,902)
Capital Outlay	6000 - 6599	100,296	0	100,296	0	0	0	189,676	0	189,676	189,676	0	189,676
Other Outgo	7400 - 7499	106,444	63,852	170,296	0	133,944	133,944	0	128,460	128,460	0	(5,484)	(5,484)
Direct Support / Indirect Costs	7300 - 7399	(378,389)	324,051	(54,338)	(399,225)	342,540	(56,685)	(341,322)	285,201	(56,121)	57,903	(57,339)	564
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		17,241,571	8,643,586	25,885,157	16,104,893	9,503,254	25,608,147	15,869,522	9,084,955	24,954,477	(235,371)	(418,299)	(653,670)
NET INCREASE/DECREASE IN FUND BALANCE		(2,510,611)	(206,763)	(2,717,374)	(1,141,031)	392,730	(748,301)	(587,490)	478,348	(109,142)	553,541	85,618	639,159
BEGINNING BALANCE													
Audit Adjustment		8,401,945	643,642	9,045,587	9,126,346	716,931	9,843,277	9,126,246	716,931	9,843,177	(100)	0	(100)
ENDING BALANCE		5,891,334	436,879	6,328,213	7,799,796	1,109,661	8,909,457	8,353,237	1,195,279	9,548,516	553,441	85,618	639,059
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		12,400	-	12,400	11,900	-	11,900	103,012	26,829	129,841	91,112	26,829	117,941
Economic Uncertainty		1,294,898	-	1,294,898	1,279,998	-	1,279,998	1,247,724	-	1,247,724	(32,274)	-	(32,274)
Board Designated		4,566,418	-	4,566,418	6,507,898	-	6,507,898	7,002,501	-	7,002,501	494,603	-	494,603
Designated Unrealized Gains		17,618	-	17,618	-	-	-	-	-	-	-	-	-
Restricted		-	436,879	436,879	-	1,109,661	1,109,661	-	1,168,450	1,168,450	-	58,789	58,789
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
Total		5,891,334	436,879	6,328,213	7,799,796	1,109,661	8,909,457	8,353,237	1,195,279	9,548,516	553,441	85,618	639,059

Revenue Limit ADA

2491.80

2503.41

2503.03

**GATEWAY UNIFIED SCHOOL DISTRICT
2012-2013 ENDING FUND BALANCE COMPARISON
September 16, 2013**

	2012-13 SECOND INTERIM BUDGET	2012-13 UNAUDITED ACTUALS
REVOLVING CASH	11,900	129,841
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	1,279,998	1,247,724
RESTRICTED		
NCLB	165,575	0
Medi-Cal	259,758	264,772
PEP Grant	111,815	0
Lottery - Instructional	138,814	252,483
EIA	75,289	144,040
RDA Funds	330,661	435,743
Gen Ed Site Specific	27,749	71,412
TOTAL RESTRICTED	1,109,661	1,168,450
BOARD DESIGNATED		
2004-05 STRS Payment	66,204	11,908
Forest Reserve	497,251	490,766
Categorical Flexibility	1,178,232	0
LCFF Grants	0	1,304,707
MAA	562,000	562,000
Mandated Costs	341,654	343,251
2013-14 Deficit	1,026,502	158,073
2014-15 Deficit	860,516	887,297
2015-16 Deficit	0	1,416,994
Board Priorities	123,400	0
CVHS Tennis Courts	100,000	100,000
CVHS Parking Lot	40,000	30,000
CVHS Student Accounts	71,695	57,059
Declining Enrollment	600,000	600,000
Transportation Debt Service	106,444	106,446
Future COPS Transfers	534,000	534,000
Deferred Maintenance	400,000	400,000
TOTAL BOARD DESIGNATED	6,507,898	7,002,501
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	8,909,457	9,548,516

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
September 16, 2013**

CAFETERIA:

2012-2013 Ending Balance is \$219,816

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2012-2013 Ending Balance is \$689,411

BUILDING FUND:

2012-2013 Ending Balance is \$213,501

CAPITAL FACILITIES FUND:

2012-2013 Ending Balance is \$938,390

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2012-2013 Ending Balance is \$2,149

BOND INTEREST AND REDEMPTION FUND:

2012-2013 Ending Balance is \$1,866,669

FOUNDATION TRUST FUND:

2012-2013 Ending Balance is \$117,573

DEFINITION OF FUNDS

General Fund (01)

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

Cafeteria Fund (13)

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

Special Reserve Fund for Postemployment Benefits (20)

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

Building Fund (21)

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

Capital Facilities Fund (Developer Fees) (25)

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

Special Reserve Fund (40)

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

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

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office. Remaining funds are “earmarked” for developing a parking lot at Central Valley High School.

Bond Interest & Redemption Fund (51 & 52)

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

Foundation Trust Fund (73)

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

DEFINITION OF REVENUE COMPONENTS

Revenue Limit

The revenue limit is the largest component of every school district's budget. The most significant items used in calculating the revenue limit is a district's Average Daily Attendance (ADA). The revenue limit is comprised of two funding sources, local property tax and state aid. What is not collected in local property taxes towards the revenue limit entitlement is made up with state aid funding.

Federal Revenues

ECIA - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title 1" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

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

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

Forest Reserve - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2011-12.

State Revenues

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

Gifted and Talented (GATE) - This special apportionment funds instructional enrichment for gifted students. This program is currently a flexible program and therefore unrestricted and can be used for any educational purpose.

Home-To-School Transportation - This State apportionment is restricted to pupil transportation. This State apportionment is scheduled to be cut in 2012-2013.

DEFINITION OF EXPENDITURE CATEGORIES

General

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

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

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

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

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

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

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

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase over \$25,000.

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	12,789,074.66	815,743.20	13,604,817.86	12,667,907.00	814,243.00	13,482,150.00	-0.9%
2) Federal Revenue		8100-8299	146,537.14	2,931,869.86	3,078,407.00	0.00	3,082,487.00	3,082,487.00	0.1%
3) Other State Revenue		8300-8599	2,454,607.14	2,057,570.95	4,512,178.09	2,435,008.00	2,030,693.00	4,465,701.00	-1.0%
4) Other Local Revenue		8600-8799	726,433.32	2,320,454.48	3,046,887.80	1,009,714.00	2,292,307.00	3,302,021.00	8.4%
5) TOTAL, REVENUES			16,116,652.26	8,125,638.49	24,242,290.75	16,112,629.00	8,219,730.00	24,332,359.00	0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,031,695.13	2,527,913.99	10,559,609.12	7,993,935.00	2,485,816.00	10,479,751.00	-0.8%
2) Classified Salaries		2000-2999	2,280,175.56	2,539,952.24	4,820,127.80	2,236,779.00	2,679,642.00	4,916,421.00	2.0%
3) Employee Benefits		3000-3999	3,500,322.36	1,523,371.11	5,023,693.47	3,328,921.00	1,398,303.00	4,727,224.00	-5.9%
4) Books and Supplies		4000-4999	600,942.77	1,181,508.66	1,782,451.43	852,912.00	1,375,526.00	2,228,438.00	25.0%
5) Services and Other Operating Expenditures		5000-5999	1,608,032.02	898,547.93	2,506,579.95	1,590,722.00	1,154,501.00	2,745,223.00	9.5%
6) Capital Outlay		6000-6999	189,676.22	0.00	189,676.22	125,000.00	0.00	125,000.00	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	128,460.01	128,460.01	21,860.00	143,306.00	165,166.00	28.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(341,322.16)	285,201.22	(56,120.94)	(381,923.00)	325,308.00	(56,615.00)	0.9%
9) TOTAL, EXPENDITURES			15,869,521.90	9,084,955.16	24,954,477.06	15,768,206.00	9,562,402.00	25,330,608.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			247,130.36	(959,316.67)	(712,186.31)	344,423.00	(1,342,672.00)	(998,249.00)	40.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	396,847.79	0.00	396,847.79	324,222.00	0.00	324,222.00	-18.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	206,196.00	0.00	206,196.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,437,664.28)	1,437,664.28	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(834,620.49)	1,437,664.28	603,043.79	(1,159,632.00)	1,483,854.00	324,222.00	-46.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(587,490.13)	478,347.61	(109,142.52)	(815,209.00)	141,182.00	(674,027.00)	517.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		9,126,246.40	716,930.63	9,843,177.03	8,353,237.59	1,195,278.24	9,548,515.83	-3.0%
b) Audit Adjustments	9793		(185,518.68)	0.00	(185,518.68)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,940,727.72	716,930.63	9,657,658.35	8,353,237.59	1,195,278.24	9,548,515.83	-1.1%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,940,727.72	716,930.63	9,657,658.35	8,353,237.59	1,195,278.24	9,548,515.83	-1.1%
2) Ending Balance, June 30 (E + F1e)			8,353,237.59	1,195,278.24	9,548,515.83	7,538,028.59	1,336,460.24	8,874,488.83	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	9713		91,111.76	26,829.03	117,940.79	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,173,197.01	1,173,197.01	0.00	1,336,460.24	1,336,460.24	13.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		7,002,501.98	0.00	7,002,501.98	6,259,598.59	0.00	6,259,598.59	-10.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789		1,247,723.85	0.00	1,247,723.85	1,266,530.00	0.00	1,266,530.00	1.5%
Unassigned/Unappropriated Amount	9790		0.00	(4,747.80)	(4,747.80)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,897,178.95	154,944.77	11,052,123.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,633.00)	0.00	(105,633.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	11,900.00	0.00	11,900.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	281,063.86	342,573.54	623,637.40				
4) Due from Grantor Government		9290	1,813,791.15	1,149,598.33	2,963,389.48				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	91,111.76	26,829.03	117,940.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,989,412.72	1,673,945.67	14,663,358.39				
H. LIABILITIES									
1) Accounts Payable		9500	606,206.13	261,474.73	867,680.86				
2) Due to Grantor Governments		9590	4,029,969.00	0.00	4,029,969.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	217,192.70	217,192.70				
6) TOTAL, LIABILITIES			4,636,175.13	478,667.43	5,114,842.56				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			8,353,237.59	1,195,278.24	9,548,515.83				

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,280,284.00	0.00	1,280,284.00	5,968,966.00	0.00	5,968,966.00	366.2%
Education Protection Account State Aid - Current Year		8012	2,912,853.00	0.00	2,912,853.00	2,163,500.00	0.00	2,163,500.00	-25.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	165,836.38	0.00	165,836.38	164,178.00	0.00	164,178.00	-1.0%
Timber Yield Tax		8022	51,381.59	0.00	51,381.59	22,471.00	0.00	22,471.00	-56.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,383,389.55	0.00	8,383,389.55	7,730,349.00	0.00	7,730,349.00	-7.8%
Unsecured Roll Taxes		8042	501,087.28	0.00	501,087.28	514,332.00	0.00	514,332.00	2.6%
Prior Years' Taxes		8043	12,599.20	0.00	12,599.20	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	32,020.89	0.00	32,020.89	8,528.00	0.00	8,528.00	-73.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,321,534.39)	0.00	(1,321,534.39)	(1,236,307.00)	0.00	(1,236,307.00)	-6.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,276,225.62	0.00	4,276,225.62	686,036.00	0.00	686,036.00	-84.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			16,294,143.12	0.00	16,294,143.12	16,022,053.00	0.00	16,022,053.00	-1.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(815,743.20)		(815,743.20)	(814,243.00)		(814,243.00)	-0.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		815,743.20	815,743.20		814,243.00	814,243.00	-0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	36,329.74	0.00	36,329.74	35,867.00	0.00	35,867.00	-1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,725,655.00)	0.00	(2,725,655.00)	(2,575,770.00)	0.00	(2,575,770.00)	-5.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			12,789,074.66	815,743.20	13,604,817.86	12,667,907.00	814,243.00	13,482,150.00	-0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	602,541.00	602,541.00	0.00	564,224.00	564,224.00	-6.4%
Special Education Discretionary Grants		8182	0.00	143,035.00	143,035.00	0.00	143,036.00	143,036.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	146,092.29	0.00	146,092.29	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,182,698.13	1,182,698.13		1,378,238.00	1,378,238.00	16.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		236,241.56	236,241.56		255,460.00	255,460.00	8.1%
NCLB: Title III, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		7,067.44	7,067.44		31,372.00	31,372.00	343.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510								
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		40,040.00	40,040.00		36,540.00	36,540.00	-8.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	444.85	720,246.73	720,691.58	0.00	673,617.00	673,617.00	-6.5%
TOTAL, FEDERAL REVENUE			146,537.14	2,931,869.86	3,078,407.00	0.00	3,082,487.00	3,082,487.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		844,032.00	844,032.00		842,951.00	842,951.00	-0.1%
Economic Impact Aid	7090-7091	8311		697,112.00	697,112.00		697,112.00	697,112.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	652,239.00	0.00	652,239.00	671,517.00	0.00	671,517.00	3.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,079.78	0.00	6,079.78	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	340,638.50	84,329.95	424,968.45	309,794.00	74,950.00	384,744.00	-9.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		399,000.00	399,000.00		399,000.00	399,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,455,649.86	33,097.00	1,488,746.86	1,453,697.00	16,680.00	1,470,377.00	-1.2%
TOTAL, OTHER STATE REVENUE			2,454,607.14	2,057,570.95	4,512,178.09	2,435,008.00	2,030,693.00	4,465,701.00	-1.0%

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	248,825.82	248,825.82	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	26,569.45	0.00	26,569.45	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	166,574.66	0.00	166,574.66	190,865.00	0.00	190,865.00	14.6%
Interest		8660	35,984.75	0.00	35,984.75	40,000.00	0.00	40,000.00	11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(117,086.00)	0.00	(117,086.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		31,302.99	31,302.99		31,303.00	31,303.00	0.0%
Interagency Services	All Other	8677	455,778.88	1,082,450.86	1,538,229.74	329,230.00	1,249,069.00	1,578,299.00	2.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	158,611.58	55,439.76	214,051.34	449,619.00	78,736.00	528,355.00	146.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	28,758.32	28,758.32	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		873,676.73	873,676.73		933,199.00	933,199.00	6.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			726,433.32	2,320,454.48	3,046,887.80	1,009,714.00	2,292,307.00	3,302,021.00	8.4%
TOTAL, REVENUES			16,116,652.26	8,125,638.49	24,242,290.75	16,112,629.00	8,219,730.00	24,332,359.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,490,129.38	2,241,397.35	8,731,526.73	6,483,955.00	2,216,506.00	8,700,461.00	-0.4%
Certificated Pupil Support Salaries		1200	640,361.57	0.00	640,361.57	580,314.00	0.00	580,314.00	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	771,073.13	0.00	771,073.13	795,718.00	0.00	795,718.00	3.2%
Other Certificated Salaries		1900	130,131.05	286,516.64	416,647.69	133,948.00	269,310.00	403,258.00	-3.2%
TOTAL, CERTIFICATED SALARIES			8,031,695.13	2,527,913.99	10,559,609.12	7,993,935.00	2,485,816.00	10,479,751.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	267,943.41	1,490,161.66	1,758,105.07	267,082.00	1,621,730.00	1,888,812.00	7.4%
Classified Support Salaries		2200	561,058.93	657,429.87	1,218,488.80	515,192.00	662,425.00	1,177,617.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	118,682.99	138,172.72	256,855.71	173,838.00	143,688.00	317,526.00	23.6%
Clerical, Technical and Office Salaries		2400	987,068.44	177,736.89	1,164,805.33	987,971.00	175,337.00	1,163,308.00	-0.1%
Other Classified Salaries		2900	345,421.79	76,451.10	421,872.89	292,696.00	76,462.00	369,158.00	-12.5%
TOTAL, CLASSIFIED SALARIES			2,280,175.56	2,539,952.24	4,820,127.80	2,236,779.00	2,679,642.00	4,916,421.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	723,831.08	194,460.38	918,291.46	671,433.00	195,409.00	866,842.00	-5.6%
PERS		3201-3202	230,983.66	227,651.34	458,635.00	223,061.00	234,468.00	457,529.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	275,941.65	221,954.58	497,896.23	279,171.00	230,941.00	510,112.00	2.5%
Health and Welfare Benefits		3401-3402	1,407,048.32	588,080.95	1,995,129.27	1,411,947.00	580,326.00	1,992,273.00	-0.1%
Unemployment Insurance		3501-3502	127,395.94	54,985.01	182,380.95	19,103.00	2,639.00	21,742.00	-88.1%
Workers' Compensation		3601-3602	268,986.90	131,902.97	400,889.87	276,238.00	139,491.00	415,729.00	3.7%
OPEB, Allocated		3701-3702	293,219.66	79,705.29	372,924.95	353,265.00	0.00	353,265.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,415.15	14,630.59	35,045.74	19,703.00	15,029.00	34,732.00	-0.9%
Other Employee Benefits		3901-3902	152,500.00	10,000.00	162,500.00	75,000.00	0.00	75,000.00	-53.8%
TOTAL, EMPLOYEE BENEFITS			3,500,322.36	1,523,371.11	5,023,693.47	3,328,921.00	1,398,303.00	4,727,224.00	-5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	42,579.95	0.00	42,579.95	100,000.00	0.00	100,000.00	134.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	452,017.26	641,378.79	1,093,396.05	610,967.00	951,526.00	1,562,493.00	42.9%
Noncapitalized Equipment		4400	106,345.56	540,129.87	646,475.43	141,945.00	424,000.00	565,945.00	-12.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			600,942.77	1,181,508.66	1,782,451.43	852,912.00	1,375,526.00	2,228,438.00	25.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	71,348.73	124,578.03	195,926.76	67,679.00	286,521.00	354,200.00	80.8%
Dues and Memberships		5300	24,799.95	2,529.00	27,328.95	16,210.00	3,344.00	19,554.00	-28.4%
Insurance		5400 - 5450	220,925.00	0.00	220,925.00	221,000.00	0.00	221,000.00	0.0%
Operations and Housekeeping Services		5500	597,081.31	0.00	597,081.31	602,165.00	0.00	602,165.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,376.81	47,947.60	180,324.41	100,140.00	45,560.00	145,700.00	-19.2%
Transfers of Direct Costs		5710	11,213.30	(11,213.30)	0.00	33,315.00	(33,315.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,307.25)	(1,592.19)	(23,899.44)	(21,256.00)	(1,500.00)	(22,756.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	562,148.50	726,448.76	1,288,597.26	505,744.00	842,096.00	1,347,840.00	4.6%
Communications		5900	10,445.67	9,850.03	20,295.70	65,725.00	11,795.00	77,520.00	282.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,608,032.02	898,547.93	2,506,579.95	1,590,722.00	1,154,501.00	2,745,223.00	9.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	85,000.00	0.00	85,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	189,676.22	0.00	189,676.22	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	40,000.00	0.00	40,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			189,676.22	0.00	189,676.22	125,000.00	0.00	125,000.00	-34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	2,144.64	2,144.64	0.00	7,500.00	7,500.00	249.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	19,869.64	19,869.64	0.00	7,500.00	7,500.00	-62.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	11,413.49	11,413.49	762.00	7,177.00	7,939.00	-30.4%
Other Debt Service - Principal		7439	0.00	95,032.24	95,032.24	21,098.00	121,129.00	142,227.00	49.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	128,460.01	128,460.01	21,860.00	143,306.00	165,166.00	28.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(285,201.22)	285,201.22	0.00	(325,308.00)	325,308.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,120.94)	0.00	(56,120.94)	(56,615.00)	0.00	(56,615.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(341,322.16)	285,201.22	(56,120.94)	(381,923.00)	325,308.00	(56,615.00)	0.9%
TOTAL, EXPENDITURES			15,869,521.90	9,084,955.16	24,954,477.06	15,768,206.00	9,562,402.00	25,330,608.00	1.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	396,847.79	0.00	396,847.79	324,222.00	0.00	324,222.00	-18.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			396,847.79	0.00	396,847.79	324,222.00	0.00	324,222.00	-18.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	206,196.00	0.00	206,196.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			206,196.00	0.00	206,196.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,437,664.28)	1,437,664.28	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,437,664.28)	1,437,664.28	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(834,620.49)	1,437,664.28	603,043.79	(1,159,632.00)	1,483,854.00	324,222.00	-46.2%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	12,789,074.66	815,743.20	13,604,817.86	12,667,907.00	814,243.00	13,482,150.00	3.6%
2) Federal Revenue		8100-8299	146,537.14	2,931,869.86	3,078,407.00	0.00	3,082,487.00	3,082,487.00	0.1%
3) Other State Revenue		8300-8599	2,454,607.14	2,057,570.95	4,512,178.09	2,435,008.00	2,030,693.00	4,465,701.00	-1.0%
4) Other Local Revenue		8600-8799	726,433.32	2,320,454.48	3,046,887.80	1,009,714.00	2,292,307.00	3,302,021.00	8.4%
5) TOTAL, REVENUES			16,116,652.26	8,125,638.49	24,242,290.75	16,112,629.00	8,219,730.00	24,332,359.00	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,225,041.68	6,029,865.53	15,254,907.21	9,462,441.00	6,467,681.00	15,930,122.00	4.4%
2) Instruction - Related Services	2000-2999		2,195,162.20	1,044,266.15	3,239,428.35	2,186,461.00	963,228.00	3,149,689.00	-2.8%
3) Pupil Services	3000-3999		1,134,632.46	1,065,520.90	2,200,153.36	981,644.00	1,131,834.00	2,113,478.00	-3.9%
4) Ancillary Services	4000-4999		402,311.36	1,767.99	404,079.35	376,510.00	161.00	376,671.00	-6.8%
5) Community Services	5000-5999		945.21	0.00	945.21	900.00	0.00	900.00	-4.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,095,064.29	285,201.22	1,380,265.51	1,072,973.00	325,308.00	1,398,281.00	1.3%
8) Plant Services	8000-8999		1,816,364.70	529,873.36	2,346,238.06	1,665,417.00	530,884.00	2,196,301.00	-6.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	128,460.01	128,460.01	21,860.00	143,306.00	165,166.00	28.6%
10) TOTAL, EXPENDITURES			15,869,521.90	9,084,955.16	24,954,477.06	15,768,206.00	9,562,402.00	25,330,608.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			247,130.36	(959,316.67)	(712,186.31)	344,423.00	(1,342,672.00)	(998,249.00)	40.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		396,847.79	0.00	396,847.79	324,222.00	0.00	324,222.00	-18.3%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		206,196.00	0.00	206,196.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,437,664.28)	1,437,664.28	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(834,620.49)	1,437,664.28	603,043.79	(1,159,632.00)	1,483,854.00	324,222.00	-46.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(587,490.13)	478,347.61	(109,142.52)	(815,209.00)	141,182.00	(674,027.00)	517.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,126,246.40	716,930.63	9,843,177.03	8,353,237.59	1,195,278.24	9,548,515.83	-3.0%
b) Audit Adjustments		9793	(185,518.68)	0.00	(185,518.68)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,940,727.72	716,930.63	9,657,658.35	8,353,237.59	1,195,278.24	9,548,515.83	-1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,940,727.72	716,930.63	9,657,658.35	8,353,237.59	1,195,278.24	9,548,515.83	-1.1%
2) Ending Balance, June 30 (E + F1e)			8,353,237.59	1,195,278.24	9,548,515.83	7,538,028.59	1,336,460.24	8,874,488.83	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	91,111.76	26,829.03	117,940.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,173,197.01	1,173,197.01	0.00	1,336,460.24	1,336,460.24	13.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,002,501.98	0.00	7,002,501.98	6,259,598.59	0.00	6,259,598.59	-10.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,247,723.85	0.00	1,247,723.85	1,266,530.00	0.00	1,266,530.00	1.5%
Unassigned/Unappropriated Amount		9790	0.00	(4,747.80)	(4,747.80)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,056,048.16	988,000.00	-6.4%
3) Other State Revenue		8300-8599	81,098.03	85,000.00	4.8%
4) Other Local Revenue		8600-8799	211,372.81	195,450.00	-7.5%
5) TOTAL, REVENUES			1,348,519.00	1,268,450.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	439,908.43	468,375.00	6.5%
3) Employee Benefits		3000-3999	164,397.98	159,875.00	-2.8%
4) Books and Supplies		4000-4999	676,576.39	606,300.00	-10.4%
5) Services and Other Operating Expenditures		5000-5999	53,982.64	52,172.00	-3.4%
6) Capital Outlay		6000-6999	42,443.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,120.94	56,615.00	0.9%
9) TOTAL, EXPENDITURES			1,433,429.68	1,343,337.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,910.68)	(74,887.00)	-11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,910.68)	(74,887.00)	-11.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,727.15	219,816.47	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,727.15	219,816.47	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,727.15	219,816.47	-27.9%
2) Ending Balance, June 30 (E + F1e)			219,816.47	144,929.47	-34.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	13,064.78	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	206,001.69	144,929.47	-29.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,757.68)	4,000.00	-206.4%
5) TOTAL, REVENUES			(3,757.68)	4,000.00	-206.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,757.68)	4,000.00	-206.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	396,847.79	324,222.00	-18.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(396,847.79)	(324,222.00)	-18.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400,605.47)	(320,222.00)	-20.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,090,016.00	689,410.53	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,090,016.00	689,410.53	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,090,016.00	689,410.53	-36.8%
2) Ending Balance, June 30 (E + F1e)			689,410.53	369,188.53	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	689,410.53	369,188.53	-46.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,952.48)	800.00	-141.0%
5) TOTAL, REVENUES			(1,952.48)	800.00	-141.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	399,780.27	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,780.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,732.75)	800.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(401,732.75)	800.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,233.70	213,500.95	-65.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,233.70	213,500.95	-65.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,233.70	213,500.95	-65.3%
2) Ending Balance, June 30 (E + F1e)			213,500.95	214,300.95	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	213,500.95	214,300.95	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	166,954.52	132,500.00	-20.6%
5) TOTAL, REVENUES			166,954.52	132,500.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,360.00	2,500.00	-25.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267,121.28	267,122.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			270,481.28	269,622.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,526.76)	(137,122.00)	32.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	4,525.00	2,525.00	-44.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,525.00)	(2,525.00)	-44.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,051.76)	(139,647.00)	29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,441.45	938,389.69	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,441.45	938,389.69	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,441.45	938,389.69	-10.3%
2) Ending Balance, June 30 (E + F1e)			938,389.69	798,742.69	-14.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	938,389.69	798,742.69	-14.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3.63)	0.00	-100.0%
5) TOTAL, REVENUES			(3.63)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,870.58	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,870.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,874.21)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,874.21)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,022.89	2,148.68	-78.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,022.89	2,148.68	-78.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,022.89	2,148.68	-78.6%
2) Ending Balance, June 30 (E + F1e)			2,148.68	2,148.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,148.68	2,148.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,132.51	32,430.00	-10.2%
4) Other Local Revenue		8600-8799	1,764,590.63	1,813,605.00	2.8%
5) TOTAL, REVENUES			1,800,723.14	1,846,035.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,542,082.50	1,120,308.00	-27.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,542,082.50	1,120,308.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			258,640.64	725,727.00	180.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			258,640.64	725,727.00	180.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,608,028.59	1,866,669.23	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,608,028.59	1,866,669.23	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,608,028.59	1,866,669.23	16.1%
2) Ending Balance, June 30 (E + F1e)			1,866,669.23	2,592,396.23	38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,866,669.23	2,592,396.23	38.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,700.11	6,902.00	-73.1%
5) TOTAL, REVENUES			25,700.11	6,902.00	-73.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,215.90	117,456.00	302.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			29,215.90	117,456.00	302.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,515.79)	(110,554.00)	3044.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,515.79)	(110,554.00)	3044.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	121,088.33	117,572.54	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,088.33	117,572.54	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			121,088.33	117,572.54	-2.9%
2) Ending Net Position, June 30 (E + F1e)			117,572.54	7,018.54	-94.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	117,572.54	7,018.54	-94.0%

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			1,561.05	1,541.67	1,536.95	1,568.44
a. Kindergarten	192.14	192.64				
b. Grades One through Three	501.50	500.86				
c. Grades Four through Six	513.38	512.33				
d. Grades Seven and Eight	310.65	310.14				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.82	2.29				
g. Community Day School	6.74	6.75				
2. Special Education						
a. Special Day Class	111.00	111.32	111.00	109.83	109.83	109.83
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.08	1.09	1.08	1.08	1.08	1.08
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	1,638.31	1,637.42	1,673.13	1,652.58	1,647.86	1,679.35
HIGH SCHOOL						
4. General Education			782.69	732.91	730.67	745.37
a. Grades Nine through Twelve	712.03	703.56				
b. Continuation Education	70.29	66.08				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.80	0.94				
e. Community Day School	1.67	2.01				
5. Special Education						
a. Special Day Class	36.63	35.41	36.63	35.18	35.18	35.18
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	821.42	808.00	819.32	768.09	765.85	780.55
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.42	2.42	2.42	3.29	3.29	3.29
b. High School						
8. Special Education						
a. Special Day Class - Elementary	8.16	8.16	8.16	11.04	11.04	11.04
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	10.58	10.58	10.58	14.33	14.33	14.33
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	2,470.31	2,456.00	2,503.03	2,435.00	2,428.04	2,474.23
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

	2012-13 Unaudited Actuals			2013-14 Budget		
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	2,470.31	2,456.00	2,503.03	2,435.00	2,428.04	2,474.23
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	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	185,811.00		185,811.00	19,572.00		205,383.00
Work in Progress	1,933,524.00		1,933,524.00	580,902.00	2,316,879.00	197,547.00
Total capital assets not being depreciated	2,119,335.00	0.00	2,119,335.00	600,474.00	2,316,879.00	402,930.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	66,635,887.00		66,635,887.00	2,422,770.00	147,301.00	68,911,356.00
Equipment	3,447,869.00		3,447,869.00	42,443.00	22,801.00	3,467,511.00
Total capital assets being depreciated	70,083,756.00	0.00	70,083,756.00	2,465,213.00	170,102.00	72,378,867.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(20,258,862.00)		(20,258,862.00)	(1,633,853.00)	(29,460.00)	(21,863,255.00)
Equipment	(2,235,088.00)		(2,235,088.00)	(302,119.00)	(22,801.00)	(2,514,406.00)
Total accumulated depreciation	(22,493,950.00)	0.00	(22,493,950.00)	(1,935,972.00)	(52,261.00)	(24,377,661.00)
Total capital assets being depreciated, net	47,589,806.00	0.00	47,589,806.00	529,241.00	117,841.00	48,001,206.00
Governmental activity capital assets, net	49,709,141.00	0.00	49,709,141.00	1,129,715.00	2,434,720.00	48,404,136.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2012-13 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.60%
	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
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$14,377,074.34
	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.	\$14,377,074.34
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.49%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 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
TRAN	Approved Transportation Expense - Home-to-School	\$1,070,995.43
	Approved Transportation Expense - SD/OI	\$0.00
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 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: Sept. 16, 2013

To the Superintendent of Public Instruction:

2012-13 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:

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For School District:

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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2014-15 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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	10,559,609.12	301	730,973.03	303	9,828,636.09	305	55,695.29	55,695.29	307	9,772,940.80	309
2000 - Classified Salaries	4,820,127.80	311	563,609.64	313	4,256,518.16	315	752,394.34	752,394.34	317	3,504,123.82	319
3000 - Employee Benefits (Excluding 3800)	4,988,647.73	321	714,622.44	323	4,274,025.29	325	241,803.54	241,803.54	327	4,032,221.75	329
4000 - Books, Supplies Equip Replace. (6500)	1,782,451.43	331	14,688.15	333	1,767,763.28	335	383,190.84	383,190.84	337	1,384,572.44	339
5000 - Services. . . & 7300 - Indirect Costs	2,450,459.01	341	(139,254.61)	343	2,589,713.62	345	318,582.42	981,374.84	347	1,608,338.78	349
TOTAL					22,716,656.44	365	TOTAL			20,302,197.59	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	8,482,962.90 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,758,105.07 380
3. STRS.		3101 & 3102	746,762.66 382
4. PERS.		3201 & 3202	145,601.47 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	255,104.62 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,274,063.21 385
7. Unemployment Insurance.		3501 & 3502	126,752.82 390
8. Workers' Compensation Insurance.		3601 & 3602	268,511.16 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	10,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			13,067,863.91 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,373,179.56
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			267,670.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			11,694,684.35 397
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.			57.60%
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)	57.60%
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).	20,302,197.59
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	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	26,204,435.00		26,204,435.00	0.00	777,028.00	25,427,407.00	731,329.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,635,463.00		8,635,463.00	0.00	0.00	8,635,463.00	0.00
Capital Leases Payable	216,612.59		216,612.59	206,196.00	96,567.00	326,241.59	142,226.00
Lease Revenue Bonds Payable	1,119,622.00		1,119,622.00	0.00	93,545.00	1,026,077.00	92,570.00
Other General Long-Term Debt	4,853,464.50		4,853,464.50	876,761.00	233,158.00	5,497,067.50	(822,250.00)
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	124,221.00		124,221.00	0.00	22,323.00	101,898.00	0.00
Governmental activities long-term liabilities	41,153,818.09	0.00	41,153,818.09	1,082,957.00	1,222,621.00	41,014,154.09	143,875.00
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 OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	21,265,925.18		21,265,925.18			14,377,074.34
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	3,791.55		3,791.55			2,470.31
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
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 (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	2,470.31		2,470.31	2,435.00		2,435.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		2,470.31				2,435.00
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		2,470.31				2,435.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	165,836.38		165,836.38	164,178.00		164,178.00
2. Timber Yield Tax (Object 8022)	51,381.59		51,381.59	22,471.00		22,471.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,383,389.55		8,383,389.55	7,730,349.00		7,730,349.00
5. Unsecured Roll Taxes (Object 8042)	501,087.28		501,087.28	514,332.00		514,332.00
6. Prior Years' Taxes (Object 8043)	12,599.20		12,599.20	0.00		0.00
7. Supplemental Taxes (Object 8044)	32,020.89		32,020.89	8,528.00		8,528.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,321,534.39)		(1,321,534.39)	(1,236,307.00)		(1,236,307.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	4,525,051.44		4,525,051.44	686,036.00		686,036.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit 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)	(2,725,655.00)		(2,725,655.00)	(2,575,770.00)		(2,575,770.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	9,624,176.94	0.00	9,624,176.94	5,313,817.00	0.00	5,313,817.00
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)	9,624,176.94	0.00	9,624,176.94	5,313,817.00	0.00	5,313,817.00

	2012-13 Calculations			2013-14 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)			211,157.38			209,599.37
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)			211,157.38			209,599.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	4,193,137.00		4,193,137.00	8,132,466.00		8,132,466.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		129,719.00	129,719.00		129,719.00	129,719.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		50,030.00	50,030.00		50,029.00	50,029.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	652,239.00		652,239.00	671,517.00		671,517.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	4,845,376.00	179,749.00	5,025,125.00	8,803,983.00	179,748.00	8,983,731.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	54,964.00		54,964.00	75,590.00		75,590.00
38. TOTAL STATE AID (Lines C36 plus C37)	4,900,340.00	179,749.00	5,080,089.00	8,879,573.00	179,748.00	9,059,321.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	24,242,290.75		24,242,290.75	24,332,359.00		24,332,359.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(81,101.25)		(81,101.25)	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			21,265,925.18			14,377,074.34
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.6515			0.9857
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			14,377,074.34			14,897,062.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			9,624,176.94			5,313,817.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			296,437.20			292,200.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			4,964,054.78			9,059,321.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,964,054.78			9,059,321.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			(81,101.25)			23,666.93
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			9,543,075.69			5,337,483.93
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			5,045,156.03			9,059,321.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			9,543,075.69			
b. State Subventions (Line D8)			5,045,156.03			
c. Less: Excluded Appropriations (Line C23)			211,157.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			14,377,074.34			

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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) 654,965.91
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,375,539.53

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.38%

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)	1,015,175.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	62,667.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,680.10
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)	69,746.27
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)	2,875.12
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)	1,195,144.38
9. Carry-Forward Adjustment (Part IV, Line F)	(79,954.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,115,189.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,254,907.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,239,428.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,200,153.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	404,079.35
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	945.21
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)	313,863.46
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)	1,993,752.89
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)	90,187.56
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,334,865.44
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)	24,832,182.83

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) 4.81%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 4.49%

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>1,195,144.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(94,950.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(140,171.25)</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 (4.51%) 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 (4.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.51%) times Part III, Line B18); zero if positive	<u>(159,908.91)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(159,908.91)</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>4.17%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-79,954.46) is applied to the current year calculation and the remainder (\$-79,954.45) is deferred to one or more future years:	<u>4.49%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-53,302.97) is applied to the current year calculation and the remainder (\$-106,605.94) is deferred to one or more future years:	<u>4.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</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>(79,954.46)</u>

Approved indirect cost rate: 4.51%
Highest rate used in any program: 4.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,135,785.22	51,223.91	4.51%
01	3310	594,942.14	7,598.86	1.28%
01	3315	136,862.50	6,172.50	4.51%
01	3550	38,312.12	1,727.88	4.51%
01	4035	222,096.28	9,834.28	4.43%
01	4203	7,019.96	47.48	0.68%
01	4510	58,188.69	2,624.31	4.51%
01	5810	554,410.16	25,003.90	4.51%
01	6010	381,781.65	17,218.35	4.51%
01	6500	1,988,219.32	89,668.69	4.51%
01	7090	404,972.70	12,149.18	3.00%
01	7091	160,292.88	4,808.79	3.00%
01	9010	1,409,533.08	57,123.09	4.05%
13	5310	1,334,865.44	56,120.94	4.20%

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	23,221.00		188,172.90	211,393.90
2. State Lottery Revenue	8560	340,638.50		84,329.95	424,968.45
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)		363,859.50	0.00	272,502.85	636,362.35
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	1,350.00			1,350.00
2. Classified Salaries:	2000-2999	277.32			277.32
3. Employee Benefits:	3000-3999	182.47			182.47
4. Books and Supplies	4000-4999	60,469.06		12,120.32	72,589.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	223,491.92			223,491.92
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			7,900.00	7,900.00
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)		285,770.77	0.00	20,020.32	305,791.09
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	78,088.73	0.00	252,482.53	330,571.26
D. COMMENTS:					
This amount is for the purchase of instructional software used in the classroom by students.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,954,477.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,897,623.55
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 except 3801-3802	945.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	189,676.22
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	106,445.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,514,384.68
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	35,045.74
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,846,497.58
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	84,910.68
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				20,295,266.61
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				20,295,266.61

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		2,445.42
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		2,445.42
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		2,445.42
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,299.30
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.)	20,106,657.28	8,101.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,106,657.28	8,101.97
B. Required effort (Line A.2 times 90%)	18,095,991.55	7,291.77
C. Current year expenditures (Line I.G and Line II.F)	20,295,266.61	8,299.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	20,295,266.61	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,299.30
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - 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

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	70,824.29	509,830.26	1,608,598.73	1,100,160.24	2,015,017.38	85,062.68	958,113.19
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	104.23	104.23	104.23	104.23	174.00	174.00	1,283.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools	1.00	1.00	1.00	1.00	1.00	1.00	
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	1.00	1.00	1.00	1.00	1.00	1.00	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.90	9.90	9.90	9.90	13.00	13.00	70.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	8.37	8.37	8.37	8.37	10.00	10.00	
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	124.50	124.50	124.50	124.50	199.00	199.00	1,353.00

Unaudited Actuals
2012-13
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	13,930.29	0.00	13,930.29	813.69		14,743.98			
1110	Regular Education, K–12	12,358,094.76	5,498,654.31	17,856,749.07	1,043,034.21		18,899,783.28			
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	99,466.54	36,974.16	136,440.70	7,969.67		144,410.37			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	51,109.12	0.00	51,109.12	2,985.35		54,094.47			
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 Vocational Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	166,698.20	36,974.16	203,672.36	11,896.75		215,569.11			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	2,753,991.52	448,328.77	3,202,320.29	187,051.38		3,389,371.67			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	1,464,232.91	326,675.37	1,790,908.28	104,609.11		1,895,517.39			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	945.21	0.00	945.21	55.21	1,000.42				
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					189,676.22	189,676.22			
----	Other Outgo					128,460.01	128,460.01			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	77,971.10	77,971.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(56,120.94)	(56,120.94)
----	Total General Fund and Charter Schools Funds Expenditures	16,908,468.55	6,347,606.77	23,256,075.32	1,380,265.53	318,136.23	24,954,477.08			

Unaudited Actuals
2012-13
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	1,431.83	0.00	12,498.46	0.00	0.00	0.00	0.00			0.00	0.00	13,930.29
1110	Regular Education, K-12	11,117,238.60	641,982.80	0.00	30,802.21	115,510.02	0.00	404,079.35			48,481.78	0.00	12,358,094.76
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	99,466.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	99,466.54
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	Vocational Education	45,672.35	5,301.80	0.00	0.00	0.00	134.97	0.00			0.00	0.00	51,109.12
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 Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	166,698.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	166,698.20
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	2,571,268.21	115,431.37	0.00	46,991.94	20,300.00	0.00	0.00			0.00	0.00	2,753,991.52
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	1,253,131.48	195,848.17	0.00	1,318.32	5,934.94	0.00	0.00	0.00	0.00	0.00	8,000.00	1,464,232.91
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		945.21	0.00	0.00	0.00	945.21
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		15,254,907.21	958,564.14	12,498.46	79,112.47	141,744.96	134.97	404,079.35	945.21	0.00	48,481.78	8,000.00	16,908,468.55

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	2,753,860.01	1,836,250.90	908,543.40	5,498,654.31
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	26,420.99	10,553.17	0.00	36,974.16
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational 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 Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	26,420.99	10,553.17	0.00	36,974.16
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	261,567.82	137,191.16	49,569.79	448,328.77
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	221,143.71	105,531.66	0.00	326,675.37
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
--	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		3,289,413.52	2,100,080.06	958,113.19	6,347,606.77

Unaudited Actuals
2012-13
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	313,863.46
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	44,680.10
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,015,175.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	62,667.00
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	1,436,386.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	16,908,468.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,347,606.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	23,256,075.32
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)	1,334,865.44
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,334,865.44
D. Total Direct Charged and Allocated Costs (B3 + C5)		24,590,940.76
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.84%

Unaudited Actuals
2012-13
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)			189,676.22		189,676.22
Other Outgo (Objects 1000-7999)				128,460.01	128,460.01
Total Other Costs	0.00	0.00	189,676.22	128,460.01	318,136.23

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,697.15	6,909.15
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,909.15	7,015.15
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,909.15	7,015.15
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.60	26.00
c. Revenue Limit ADA	0033	2,503.03	2,474.23
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	17,357,887.29	17,421,424.56
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	(0.81)	0.15
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	17,357,886.48	17,421,424.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	13,491,938.00	13,541,325.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	169,080.00	16,415.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	36,329.00	35,867.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	132,751.00	(19,452.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	13,624,689.00	13,521,873.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	7,824,781.00	7,203,551.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	4,276,226.00	686,036.00
28. Less: Charter Schools In-lieu Taxes	0595	2,724,419.00	2,575,770.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,376,588.00	5,313,817.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	4,248,101.00	8,208,056.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	2,912,853.00	2,163,500.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	1,335,248.00	6,044,556.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	54,964.00	75,590.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(54,964.00)	(75,590.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	1,280,284.00	5,968,966.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	1,280,284.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	41,440.00	41,440.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	88,279.00	88,279.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	50,029.00	50,029.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									380
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	90,806.32	0.00	0.00	0.00	0.00	48,470.37	818,983.54		958,260.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	154,198.01	341,239.91		495,437.92
3000-3999	Employee Benefits	22,616.00	0.00	0.00	0.00	0.00	72,435.03	368,434.71		463,485.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,715.30	4,413.25		17,128.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	275,899.74	392,244.06	151,535.28		819,679.08
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	116.64		116.64
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	113,422.32	0.00	0.00	0.00	275,899.74	680,062.77	1,684,723.33	0.00	2,754,108.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	97,267.55		103,440.05
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	448,328.80								448,328.80
	Total Indirect Costs and PCR Allocations	448,328.80	0.00	0.00	0.00	6,172.50	0.00	97,267.55	0.00	551,768.85
	TOTAL COSTS	561,751.12	0.00	0.00	0.00	282,072.24	680,062.77	1,781,990.88	0.00	3,305,877.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
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	150,499.69	286,428.63		436,928.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	59,284.15	96,955.15		156,239.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,302.39	0.00		12,302.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	136,862.50	0.00	0.00		136,862.50
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	136,862.50	222,086.23	383,383.78	0.00	742,332.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	7,598.86		13,771.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	7,598.86	0.00	13,771.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	143,035.00	222,086.23	390,982.64	0.00	756,103.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									756,103.87

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	90,806.32	0.00	0.00	0.00	0.00	48,470.37	818,983.54		958,260.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,698.32	54,811.28		58,509.60
3000-3999	Employee Benefits	22,616.00	0.00	0.00	0.00	0.00	13,150.88	271,479.56		307,246.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	412.91	4,413.25		4,826.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	139,037.24	392,244.06	151,535.28		682,816.58
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	116.64		116.64
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	113,422.32	0.00	0.00	0.00	139,037.24	457,976.54	1,301,339.55	0.00	2,011,775.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	89,668.69		89,668.69
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	448,328.80								448,328.80
	Total Indirect Costs and PCR Allocations	448,328.80	0.00	0.00	0.00	0.00	0.00	89,668.69	0.00	537,997.49
	TOTAL BEFORE OBJECT 8980	561,751.12	0.00	0.00	0.00	139,037.24	457,976.54	1,391,008.24	0.00	2,549,773.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									2,549,773.14
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	3,139.69		3,139.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,139.69	0.00	3,139.69
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 OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	3,139.69	0.00	3,139.69
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									815,743.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									733,378.07
	TOTAL COSTS									1,552,260.96

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

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT							
IDEA Regulations 34 Code of Federal Regulations § 300.204							
Local Education Agency (LEA) Name Gateway Unified School District				Special Education Local Plan Area (SELPA) Shasta Special Education Local Plan Area			
Name of Person Completing Report Michelle Dunham				Telephone & Fax Numbers 530-245-7915 / 530-245-9032			
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet		\$194,637.06		FY 2012/2013			
The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.							
1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).							
DEPARTING	No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
(insert additional lines as needed)	1.	Teacher	Position No. 69	Retired	\$73,025.04	\$17,591.91	\$90,616.95
	2.	Teacher	Position No. 786	Retired	\$71,387.03	\$17,306.77	\$88,693.80
	3.	Teacher	Position No. 652	Voluntary Resignation	\$48,523.31	\$12,811.33	\$61,334.64
	4.						\$0.00
	5.						\$0.00
		Departing Total			\$192,935.38	\$47,710.01	\$240,645.39
REPLACED BY		Position Title	Employee Name		Salary	Benefits	Total
(insert additional lines as needed)	1.	Teacher	Position No. 69		\$37,944.31	\$10,263.93	\$48,208.24
	2.	Teacher	Position No. 786		\$60,332.14	\$15,183.47	\$75,515.61
	3.	Teacher	Position No. 652		\$36,565.82	\$10,592.75	\$47,158.57
	4.						\$0.00
	5.						\$0.00
		Replacement Total			\$134,842.27	\$36,040.15	\$170,882.42
		1. Total Net Difference			\$58,093.11	\$11,669.86	\$69,762.97
2. A decrease in enrollment of children with disabilities.							
A. Current Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A4, Column A)							
B. Prior Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A4, Column B)							
C. Difference (only applicable if negative)						not applicable	
D. Fractional decline (Line 2C (expressed as positive) divided by Line 2B)						0.00000%	
E. Prior Year Expenditures from State and Local Sources (SEMA or SEMB, Section 3, Line A3, Column B)							
F. Allowable decline in expenditures related to decline in pupil count (Line D x Line E)						\$0.00	
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:							
A. Child has left the jurisdiction of the agency; OR							
B. Child 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							
	Student Name	Reason (indicate A, B, or C)				Total	
(insert additional lines as needed)	1.	SSID 2164165615	Moved Out of District				\$26,320.98
	2.	SSID 6176131784	Trsf to Regional Program/LEA				\$27,148.38
	3.	SSID 6092981144	Trsf to Regional Program/LEA				\$20,403.23
	4.	SSID 5063654744	Moved Out of District				\$6,543.73
	5.						
		3. Total of Termination of Obligation					\$80,416.32
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more).							
	Description of Expenditure						Total
(insert additional lines as needed)	1.						
	2.						
	3.						
	4.						
	5.						
		4. Total Termination of Costly Expenditures					\$0.00
TOTAL ALLOWABLE EXEMPTIONS TO MOE							\$150,179.29
(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)							
CDE Use Only							

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									380
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	71,746.00	0.00	0.00	0.00	0.00	51,051.00	792,636.00		915,433.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	154,938.00	374,569.00		529,507.00
3000-3999	Employee Benefits	17,135.00	0.00	0.00	0.00	0.00	74,930.00	313,800.00		405,865.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,000.00	8,300.00		14,300.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	305,900.00	476,072.00	179,170.00		961,142.00
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	88,881.00	0.00	0.00	0.00	305,900.00	762,991.00	1,668,475.00	0.00	2,826,247.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,028.00	0.00	78,571.00		84,599.00
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	6,028.00	0.00	78,571.00	0.00	84,599.00
	TOTAL COSTS	88,881.00	0.00	0.00	0.00	311,928.00	762,991.00	1,747,046.00	0.00	2,910,846.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	71,746.00	0.00	0.00	0.00	0.00	51,051.00	792,636.00		915,433.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,366.00	95,613.00		107,979.00
3000-3999	Employee Benefits	17,135.00	0.00	0.00	0.00	0.00	15,674.00	232,124.00		264,933.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,300.00		8,300.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	168,892.00	476,072.00	179,170.00		824,134.00
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	88,881.00	0.00	0.00	0.00	168,892.00	555,163.00	1,307,843.00	0.00	2,120,779.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	78,571.00		78,571.00
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	78,571.00	0.00	78,571.00
	TOTAL BEFORE OBJECT 8980	88,881.00	0.00	0.00	0.00	168,892.00	555,163.00	1,386,414.00	0.00	2,199,350.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,199,350.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									814,243.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									759,376.00
	TOTAL COSTS									1,573,619.00

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

Unaudited Actuals
2012-13 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	(23,899.44)	0.00	(56,120.94)				
Other Sources/Uses Detail					396,847.79	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
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	23,899.44	0.00	56,120.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	396,847.79		
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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	23,899.44	(23,899.44)	56,120.94	(56,120.94)	396,847.79	396,847.79	0.00	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	18.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,283.0	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	70.0	
C. ENTER total number of miles driven to/from school	021/022	253,923.0	
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	749,335.37	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		236,651.65	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		927.33	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		18,392.82	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(55,869.24)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		7,855.84	0.00
7. Communications (Object 5900)		819.42	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		106,445.73	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,064,558.92	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)	094/093		
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	1,064,558.92	0.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699	097/098	36,774.39	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,027,784.53	0.00
K. Indirect Costs (Approved indirect cost rate of 4.51% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	43,210.90	0.00
L. Net Pupil Transportation Expense (Lines J and K)		1,070,995.43	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,070,995.43	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1			
2. ENTER payments by another LEA, included in Schedule II,			
Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs		106,445.73	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		106,445.73	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	964,549.70	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.799	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	751.792	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	106,445.73	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,070,995.43	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	58,433.11	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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