



GATEWAY UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS

2013-2014

Presented to the Board of Trustees

September 10, 2014

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

GATEWAY UNIFIED SCHOOL DISTRICT

2013-2014 UNAUDITED ACTUALS



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September 10, 2014

GATEWAY UNIFIED SCHOOL DISTRICT

2013-2014 UNAUDITED ACTUALS

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**GATEWAY UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS SUMMARIZED
September 10, 2014**

This report reflects the actual expenses incurred and revenues received for the 2013-2014 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 2013-2014 and unspent restricted revenues have been deferred.

The beginning fund balance for 2013-2014 was \$9,548,496. The ending balance for 2013-2014 is \$9,938,276. This is an increase of \$389,780.

In comparison to Second Interim Budget, the general fund revenue increased by \$450,204 and expenses decreased \$62,092. The revenue increase is due to additional EPA, Great Partnership and RDA funds and a shift of Title I funds to deferred revenue. The expenses decreased due to some of the restricted funds not being spent.

The Reserve for Economic Uncertainties is \$4,458,106 and represents a 17% reserve. This is 14% above the State recommended reserve. Site and program carryover as well as restricted funds will be re-budgeted in 2014-2015.

ACTION REQUESTED:

It is recommended that the Board approves the 2013-2014 Unaudited Actuals.



GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS GENERAL FUND SUMMARY
September 10, 2014

	2013-14 SECOND INTERIM BUDGET	2013-14 UNAUDITED ACTUALS
Funded Average Daily Attendance (ADA)		
REVENUES		
LCFF / Revenue Limit	17,912,534	18,341,970
Federal Revenues	3,213,515	2,766,663
Other State Revenues	1,679,898	1,690,861
Other Local Revenues	3,046,759	3,512,015
TOTAL REVENUES	25,852,706	26,311,509
EXPENDITURES		
Certificated Salaries	10,512,483	10,569,783
Classified Salaries	5,066,926	5,020,031
Employee Benefits	4,765,765	4,777,346
Books and Supplies	2,176,426	1,506,058
Services, Other Operating Exp	3,105,784	3,216,025
Capital Outlay	320,638	272,989
Other Outgo	120,171	644,723
Transfer of Indirect/Direct Support	(55,650)	(56,506)
TOTAL EXPENDITURES	26,012,543	25,950,451
EXCESS(DEFICIENCY)OF REVENUES	(159,837)	361,058
OTHER FINANCING SOURCES IN	311,021	302,422
OTHER FINANCING SOURCES OUT	(273,700)	(273,700)
NET INCREASE(DECREASE) IN FUND BALANCE	(122,516)	389,780
BEGINNING BALANCE	9,548,496	9,548,496
AUDIT ADJUSTMENTS	0	0
ENDING FUND BALANCE	9,425,980	9,938,276

Components of Ending Fund Balance		
Revolving Cash	11,900	11,900
Economic Uncertainties	4,475,749	4,458,106
Board Designated/Assigned	3,141,166	3,703,726
Designated Unrealized Gains	0	0
Restricted	1,797,163	1,764,544
Undesignated	0	0

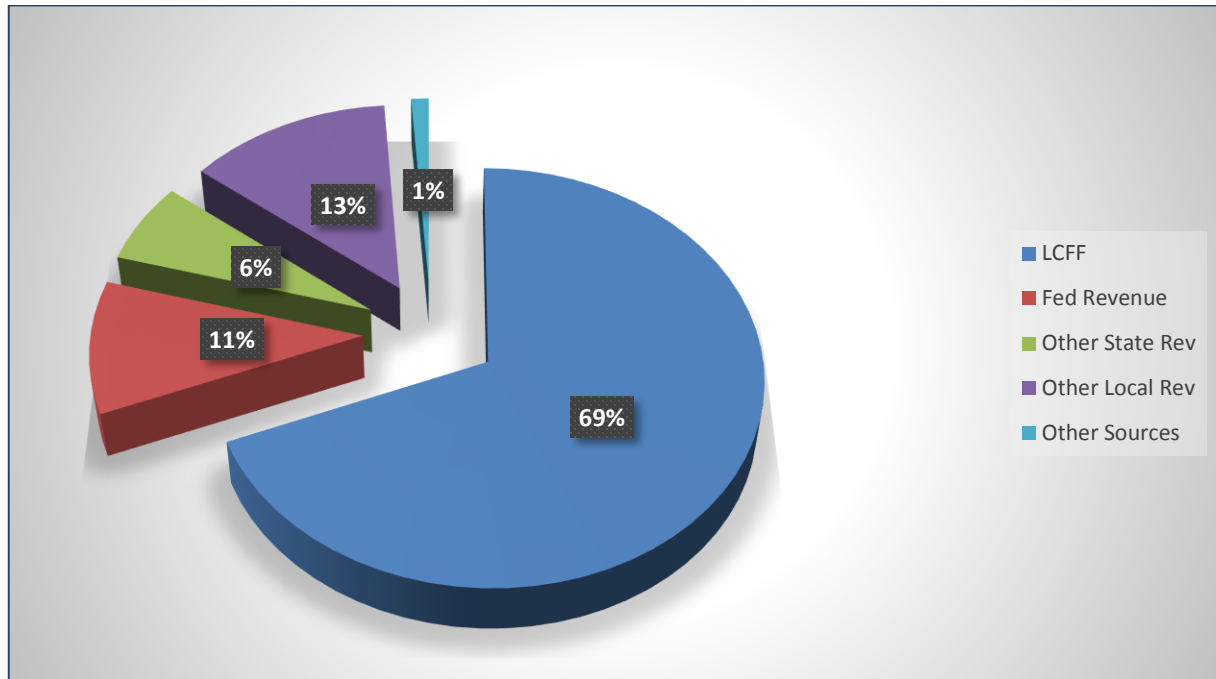
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REVENUE DETAIL
September 10, 2014

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
REVENUE LIMIT: 8010-8099			
8011	0000	LCFF/Revenue Limit	9,165,905
8012	1400	Education Protection Account	2,823,768
8019	0000	State Aid - Prior Years	(714)
8021	0000	Home Owners Exemption	161,228
8022	0000	Timber Yield Tax	56,301
8041	0000	Secured Roll Taxes	8,531,933
8042	0000	Unsecured Roll	504,289
8043	0000	Prior Year Taxes	6,780
8044	0000	Supplemental Taxes	87,826
8045	0000	ERAF	(1,365,193)
8047	0000	RDA Funds -Tax Portion	1,190,495
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,820,648)
SUBTOTAL			18,341,970
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	556,517
8182	3315	Special Ed: IDEA Preschool Non-RIS	138,604
8260	0104	Forest Reserve Funds	132,139
8290	3010	Title I	1,031,380
8290	3550	Voc & Applied Secondary	38,950
8290	4035	Title II Part A Teacher Quality	242,562
8290	4510	Indian Education	50,470
8290	5640	Medi-Cal	84,368
8290	5810	PEP Grant	488,928
8290	9282	AP Testing	2,745
SUBTOTAL			2,766,663

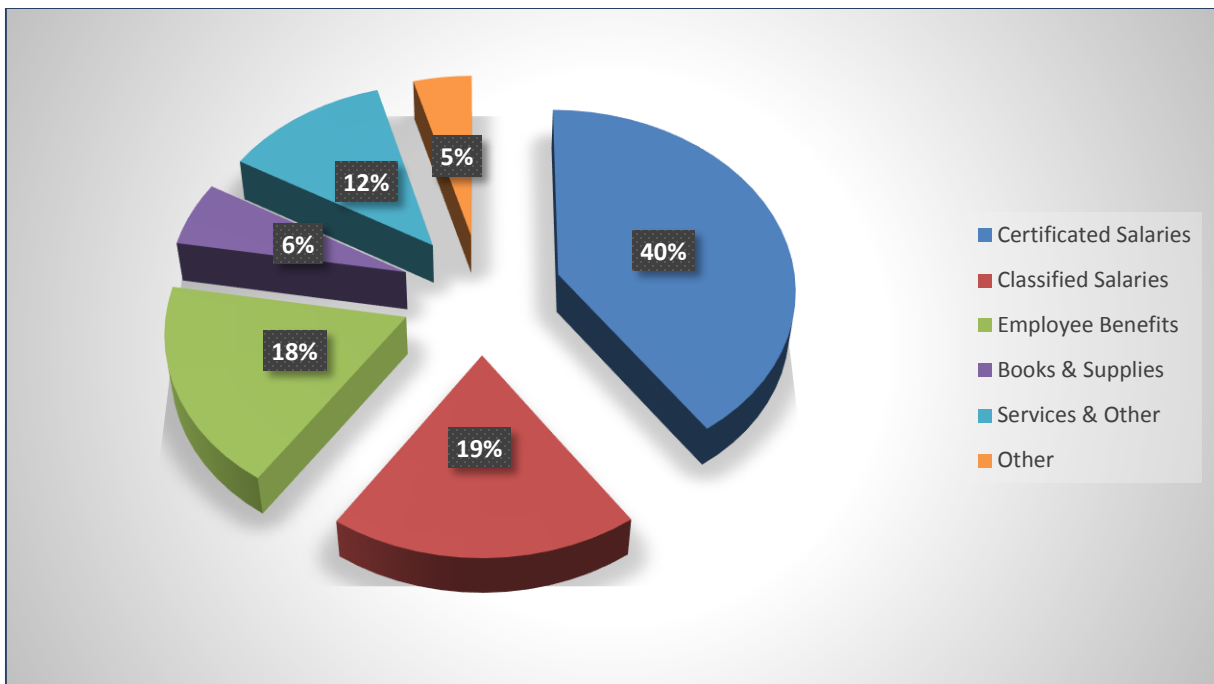
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REVENUE DETAIL
September 10, 2014

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
STATE: 8300-8599			
8550	0809	Mandated Costs	91,895
8560	1100	Lottery - Unrestricted	348,177
8560	6300	Lottery - Restricted	96,502
8590	0121	Pupil Testing	7,224
8590	6230	CA Prop 39	127,861
8590	7405	Common Core	533,958
8590	7010	Ag Grant	13,212
8590	7210	National American Indian Ed	73,032
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
SUBTOTAL			1,690,861
LOCAL REVENUE: 8600-8799			
8625	9020	RDA Funds	248,328
8639	0070	Athletics	24,628
8650	0000-0954	Lease Income	189,035
8660	0000	Interest Income	135,730
8677	0000	Other Local Income	247,447
8677	6350	ROC/P	178,745
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,252,841
8677	9015	GREAT Reimbursement	3,429
8699	0000	Other Local Income	130,949
8699	7230	Transportation	7,144
8699	8150	Maintenance	1,569
8699	9005	First 5 Shasta	57,977
8699	9010	GREAT Partnership	328
8699	9105	Site Specific	72,771
8699	9073-9086	CVHS Athletics	69,980
8699	9265-9286	CVHS Site Specific	13,116
8699	9268	Homeless Needs	300
8782	9010	GREAT Partnership	17,187
8792	6500	Special Ed Apportionment from SCOE	829,207
SUBTOTAL			3,512,015

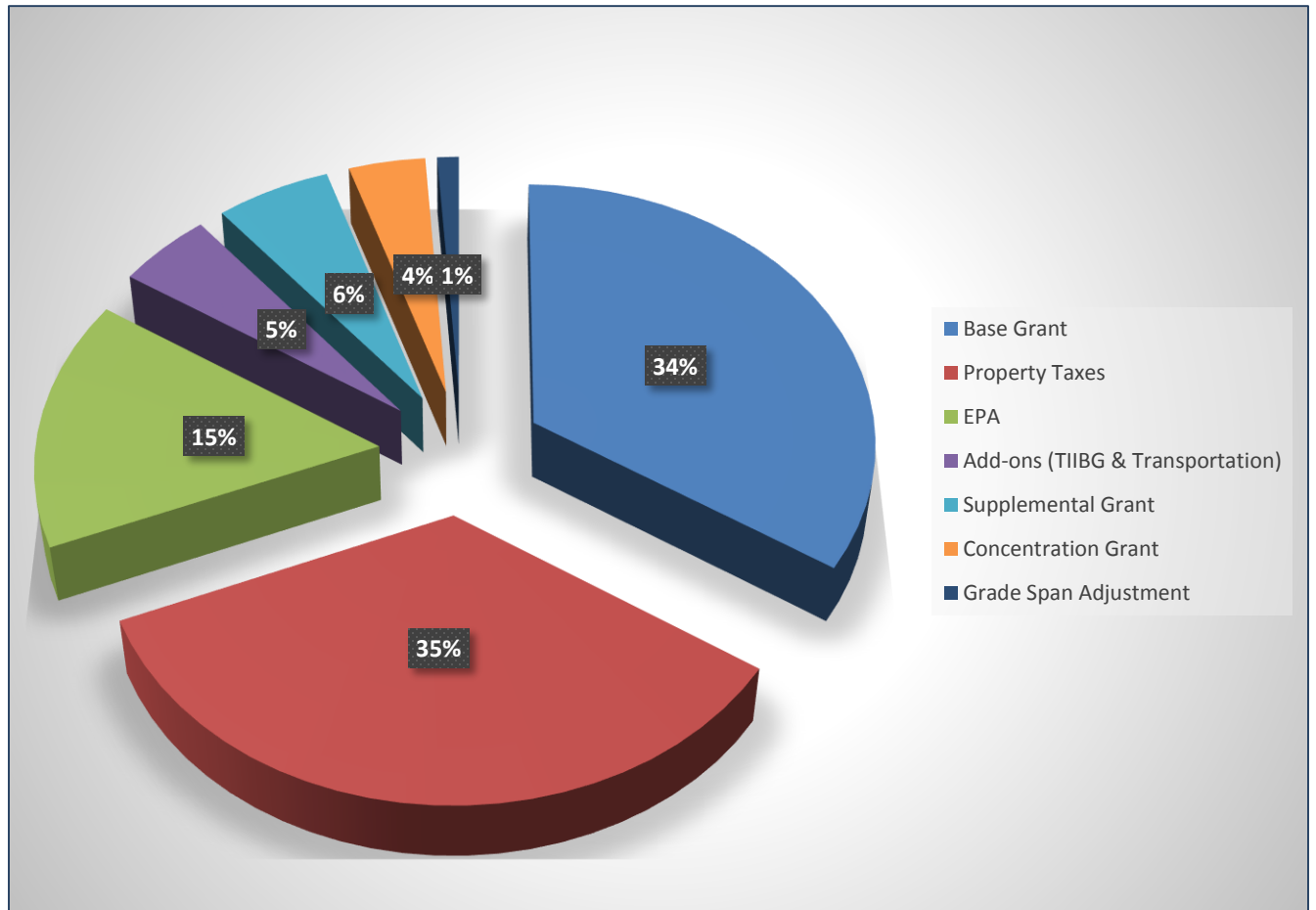
Revenue



Expenditures



Components of LCFF Entitlement



**GATEWAY UNIFIED SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2013-14 UNAUDITED ACTUALS
September 10, 2014**

		13-14 Board Approved Operating Budget			13-14 Second Interim Budget			13-14 Unaudited Actuals			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
REVENUES													
LCFF	8010 - 8099	17,099,488	814,243	17,913,731	17,912,534	0	17,912,534	18,341,970	0	18,341,970	429,436	0	429,436
Federal Revenues	8100 - 8299	0	3,062,577	3,062,577	142,154	3,071,361	3,213,515	134,885	2,631,778	2,766,663	(7,269)	(439,583)	(446,852)
Other State Revenues	8300 - 8599	344,274	1,022,030	1,366,304	511,487	1,168,411	1,679,898	520,328	1,170,533	1,690,861	8,841	2,122	10,963
Other Local Revenues	8600 - 8799	669,875	2,353,392	3,023,267	822,940	2,223,819	3,046,759	1,028,369	2,483,646	3,512,015	205,429	259,827	465,256
Interfund Transfers In	8910 - 8929	324,222	0	324,222	311,021	0	311,021	302,422	0	302,422	(8,599)	0	(8,599)
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,228,367)	1,228,367	0	(2,223,247)	2,223,247	0	(2,185,908)	2,185,908	0	37,339	(37,339)	0
TOTAL REVENUES		17,209,492	8,480,609	25,690,101	17,476,889	8,686,838	26,163,727	18,142,066	8,471,865	26,613,931	665,177	(214,973)	450,204
EXPENDITURES													
Certificated Salaries	1000 - 1999	8,314,751	2,310,231	10,624,982	8,249,900	2,262,583	10,512,483	8,337,020	2,232,763	10,569,783	87,120	(29,820)	57,300
Classified Salaries	2000 - 2999	2,918,314	2,036,062	4,954,376	3,009,214	2,057,712	5,066,926	3,003,719	2,016,312	5,020,031	(5,495)	(41,400)	(46,895)
Employee Benefits	3000 - 3999	3,559,566	1,111,460	4,671,026	3,643,856	1,121,909	4,765,765	3,594,377	1,182,970	4,777,347	(49,479)	61,061	11,582
Books and Supplies	4000 - 4999	1,160,014	1,112,650	2,272,664	1,060,692	1,115,734	2,176,426	878,957	627,101	1,506,058	(181,735)	(488,633)	(670,368)
Services, Other Operating Expenses	5000 - 5999	1,747,641	1,234,334	2,981,975	1,920,394	1,185,390	3,105,784	1,824,298	1,391,727	3,216,025	(96,096)	206,337	110,241
Capital Outlay	6000 - 6599	234,520	0	234,520	249,138	71,500	320,638	136,613	136,377	272,990	(112,525)	64,877	(47,648)
Other Outgo (excluding indirect)	7100 - 7499	128,306	36,940	165,246	106,446	13,725	120,171	594,839	49,884	644,723	488,393	36,159	524,552
Direct Support / Indirect Costs	7300 - 7399	(316,083)	259,468	(56,615)	(312,029)	256,379	(55,650)	(321,951)	265,445	(56,506)	(9,922)	9,066	(856)
Interfund Transfers Out	7610 - 7629	0	0	0	273,700	0	273,700	273,700	0	273,700	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		17,747,029	8,101,145	25,848,174	18,201,311	8,084,932	26,286,243	18,321,572	7,902,579	26,224,151	120,261	(182,353)	(62,092)
NET INCREASE/DECREASE IN FUND BALANCE		(537,537)	379,464	(158,073)	(724,422)	601,906	(122,516)	(179,506)	569,286	389,780	544,916	(32,620)	512,296
BEGINNING BALANCE		7,991,706	1,176,827	9,168,533	8,353,238	1,195,258	9,548,496	8,353,238	1,195,258	9,548,496	0	0	0
Audit/Other Restatement Adjustments		0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE		7,454,169	1,556,291	9,010,460	7,628,816	1,797,164	9,425,980	8,173,732	1,764,544	9,938,276	544,916	(32,620)	512,296
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		11,900	-	11,900	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		1,289,209	-	1,289,209	4,475,749	-	4,475,749	4,458,106	-	4,458,106	(17,643)	-	(17,643)
Board Designated		6,153,060	-	6,153,060	3,141,167	-	3,141,167	3,703,726	-	3,703,726	562,559	-	562,559
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,556,291	1,556,291	-	1,797,164	1,797,164	-	1,764,544	1,764,544	-	(32,620)	(32,620)
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
Total		7,454,169	1,556,291	9,010,460	7,628,816	1,797,164	9,425,980	8,173,732	1,764,544	9,938,276	544,916	(32,620)	512,296

Funded LCFF ADA

2470.64

2479.56

2478.87

**GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 ENDING FUND BALANCE COMPARISON
September 10, 2014**

	2013-14 SECOND INTERIM BUDGET	2013-14 UNAUDITED ACTUALS
REVOLVING CASH/STORES/PREPAIDS	11,900	11,900
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	4,475,749	4,458,106
RESTRICTED		
NCLB Title I	136,524	0
NCLB Title II	20,987	0
Medi-Cal	280,576	302,977
PEP Grant	95,719	0
Calif Clean Energy - Prop 39	127,861	127,861
Lottery - Restricted	255,337	299,438
Economic Impact Aid (EIA & LEP)	0	51,575
Common Core	321,795	335,853
RDA Funds	512,539	544,424
Gen Ed Site Specific	45,825	102,292
Prepaid Expenses	0	123
TOTAL RESTRICTED	1,797,163	1,764,544
BOARD DESIGNATED		
2004-05 STRS Payment	11,908	11,908
2014-15 GAP Funding	1,891,271	1,412,056
2015-16 GAP Funding	517,326	519,731
Education Protection Account (EPA)	0	481,620
Forest Reserve	416,814	481,730
Mandated Costs	303,847	144,804
State Lottery	0	143,287
Prepaid Expenses	0	508,590
TOTAL BOARD DESIGNATED	3,141,166	3,703,726
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	9,425,978	9,938,276

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
September 10, 2014**

CAFETERIA:

2013-2014 Ending Balance: **\$191,048**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2013-2014 Ending Balance: **\$668,676**

BUILDING FUND:

2013-2014 Ending Balance: **\$794,077**

CAPITAL FACILITES FUND:

2013-2014 Ending Balance: **\$567,717**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2013-2014 Ending Balance: **\$2,173**

BOND INTEREST AND REDEMPTION FUND:

2013-2014 Ending Balance: **\$1,321,846**

FOUNDATION TRUST FUND:

2013-2014 Ending Balance: **\$115,202**

DEFINITION OF FUNDS

General Fund (01)

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

Cafeteria Fund (13)

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

Special Reserve Fund for Postemployment Benefits (20)

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

Building Fund (21)

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

Capital Facilities Fund (Developer Fees) (25)

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

Special Reserve Fund (40)

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

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

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

Bond Interest & Redemption Fund (51 & 52)

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

Foundation Trust Fund (73)

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

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

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

Education Protection Account (EPA)

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

Federal Revenues

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

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

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

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

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

State Revenues

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

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

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

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

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

DEFINITION OF EXPENDITURE CATEGORIES

General

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

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

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,341,970.05	0.00	18,341,970.05	19,194,142.00	0.00	19,194,142.00	4.6%
2) Federal Revenue		8100-8299	134,884.45	2,631,778.17	2,766,662.62	0.00	2,742,874.00	2,742,874.00	-0.9%
3) Other State Revenue		8300-8599	520,327.97	1,170,533.32	1,690,861.29	470,666.00	615,981.00	1,086,647.00	-35.7%
4) Other Local Revenue		8600-8799	1,028,368.84	2,483,645.73	3,512,014.57	631,545.00	2,336,027.00	2,967,572.00	-15.5%
5) TOTAL, REVENUES			20,025,551.31	6,285,957.22	26,311,508.53	20,296,353.00	5,694,882.00	25,991,235.00	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,337,019.78	2,232,763.38	10,569,783.16	8,303,698.00	2,203,915.00	10,507,613.00	-0.6%
2) Classified Salaries		2000-2999	3,003,719.30	2,016,311.79	5,020,031.09	3,072,195.00	2,075,599.00	5,147,794.00	2.5%
3) Employee Benefits		3000-3999	3,594,376.91	1,182,969.49	4,777,346.40	3,776,143.00	1,252,377.00	5,028,520.00	5.3%
4) Books and Supplies		4000-4999	878,957.20	627,100.83	1,506,058.03	1,310,290.00	910,255.00	2,220,545.00	47.4%
5) Services and Other Operating Expenditures		5000-5999	1,824,297.87	1,391,727.19	3,216,025.06	1,920,768.00	1,920,483.00	3,841,251.00	19.4%
6) Capital Outlay		6000-6999	136,612.70	136,376.67	272,989.37	68,520.00	97,429.00	165,949.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	594,839.19	49,884.23	644,723.42	56,525.00	2,605.00	59,130.00	-90.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(321,951.39)	265,445.03	(56,506.36)	(256,592.00)	202,492.00	(54,100.00)	-4.3%
9) TOTAL, EXPENDITURES			18,047,871.56	7,902,578.61	25,950,450.17	18,251,547.00	8,665,155.00	26,916,702.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,977,679.75	(1,616,621.39)	361,058.36	2,044,806.00	(2,970,273.00)	(925,467.00)	-356.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	302,421.89	0.00	302,421.89	251,358.00	0.00	251,358.00	-16.9%
b) Transfers Out		7600-7629	273,700.00	0.00	273,700.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,185,907.56)	2,185,907.56	0.00	(2,618,186.00)	2,618,186.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,157,185.67)	2,185,907.56	28,721.89	(2,366,828.00)	2,618,186.00	251,358.00	775.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)			(179,505.92)	569,286.17	389,780.25	(322,022.00)	(352,087.00)	(674,109.00)	-272.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,353,237.59	1,195,258.41	9,548,496.00	8,173,731.67	1,764,544.58	9,938,276.25	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,353,237.59	1,195,258.41	9,548,496.00	8,173,731.67	1,764,544.58	9,938,276.25	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,353,237.59	1,195,258.41	9,548,496.00	8,173,731.67	1,764,544.58	9,938,276.25	4.1%
2) Ending Balance, June 30 (E + F1e)			8,173,731.67	1,764,544.58	9,938,276.25	7,851,709.67	1,412,457.58	9,264,167.25	-6.8%
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	510,994.95	123.48	511,118.43	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	1,764,421.10	1,764,421.10	0.00	1,412,457.58	1,412,457.58	-19.9%
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	3,192,731.19	0.00	3,192,731.19	3,263,970.67	0.00	3,263,970.67	2.2%
Forest Reserve	0000	9780	481,730.20		481,730.20				
Final STRS Payment	0000	9780	11,908.00		11,908.00				
2014-15 LCFF Gap	0000	9780	1,412,055.71		1,412,055.71				
2015-16 LCFF Gap	0000	9780	519,730.93		519,730.93				
Mandated Costs	0000	9780	144,803.26		144,803.26				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,458,105.53	0.00	4,458,105.53	4,575,839.00	0.00	4,575,839.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	183,039.00
4035	NCLB: Title II, Part A, Teacher Quality	0.00	24,660.00
5640	Medi-Cal Billing Option	302,977.22	307,002.22
6230	California Clean Energy Jobs Act	127,861.00	0.00
6300	Lottery: Instructional Materials	299,438.13	312,346.13
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	40,050.81	40,050.81
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	11,524.61	11,524.61
7405	Common Core State Standards Implementation	335,853.47	14,058.47
9010	Other Restricted Local	646,715.86	519,776.34
Total, Restricted Balance		1,764,421.10	1,412,457.58

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,027,703.01	930,000.00	-9.5%
3) Other State Revenue		8300-8599	75,133.56	75,000.00	-0.2%
4) Other Local Revenue		8600-8799	209,392.48	196,700.00	-6.1%
5) TOTAL, REVENUES			1,312,229.05	1,201,700.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	448,800.33	457,409.00	1.9%
3) Employee Benefits		3000-3999	159,135.37	159,245.00	0.1%
4) Books and Supplies		4000-4999	614,851.28	551,360.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	61,704.42	54,398.00	-11.8%
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	56,506.36	54,100.00	-4.3%
9) TOTAL, EXPENDITURES			1,340,997.76	1,276,512.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,768.71)	(74,812.00)	160.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,768.71)	(74,812.00)	160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,816.47	191,047.76	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,816.47	191,047.76	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,816.47	191,047.76	-13.1%
2) Ending Balance, June 30 (E + F1e)			191,047.76	116,235.76	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	17,300.48	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	172,997.28	116,235.76	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School B	172,997.28	116,235.76
Total, Restricted Balance		172,997.28	116,235.76

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,987.51	2,000.00	-75.0%
5) TOTAL, REVENUES			7,987.51	2,000.00	-75.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,987.51	2,000.00	-75.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	273,700.00	0.00	-100.0%
b) Transfers Out		7600-7629	302,421.89	251,358.00	-16.9%
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			(28,721.89)	(251,358.00)	775.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,734.38)	(249,358.00)	1102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,410.53	668,676.15	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,410.53	668,676.15	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			689,410.53	668,676.15	-3.0%
2) Ending Balance, June 30 (E + F1e)			668,676.15	419,318.15	-37.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	668,676.15	419,318.15	-37.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,990.77	1,500.00	-49.8%
5) TOTAL, REVENUES			2,990.77	1,500.00	-49.8%
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	2,684.17	5,000.00	86.3%
5) Services and Other Operating Expenditures		5000-5999	251,032.42	15,000.00	-94.0%
6) Capital Outlay		6000-6999	186,643.59	313,579.00	68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,267,935.45	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,708,295.63	333,579.00	-94.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,705,304.86)	(332,079.00)	-94.2%
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	6,300,280.55	0.00	-100.0%
b) Uses		7630-7699	14,400.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,285,880.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			580,575.69	(332,079.00)	-157.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,500.95	794,076.64	271.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,500.95	794,076.64	271.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,500.95	794,076.64	271.9%
2) Ending Balance, June 30 (E + F1e)			794,076.64	461,997.64	-41.8%
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	794,076.64	461,997.64	-41.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,784.16	201,400.00	-10.4%
5) TOTAL, REVENUES			224,784.16	201,400.00	-10.4%
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	18,150.07	26,955.00	48.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	574,606.89	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			592,756.96	26,955.00	-95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(367,972.80)	174,445.00	-147.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,700.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,700.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(370,672.80)	174,445.00	-147.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	938,389.69	567,716.89	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			938,389.69	567,716.89	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			938,389.69	567,716.89	-39.5%
2) Ending Balance, June 30 (E + F1e)			567,716.89	742,161.89	30.7%
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	567,716.89	742,161.89	30.7%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24.59	5.00	-79.7%
5) TOTAL, REVENUES			24.59	5.00	-79.7%
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	2,159.00	New
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	2,159.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24.59	(2,154.00)	-8859.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24.59	(2,154.00)	-8859.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,148.68	2,173.27	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,148.68	2,173.27	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,148.68	2,173.27	1.1%
2) Ending Balance, June 30 (E + F1e)			2,173.27	19.27	-99.1%
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	2,173.27	19.27	-99.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,923.26	11,928.00	-25.1%
4) Other Local Revenue		8600-8799	917,448.27	883,610.00	-3.7%
5) TOTAL, REVENUES			933,371.53	895,538.00	-4.1%
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	1,478,195.00	1,598,121.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,478,195.00	1,598,121.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,823.47)	(702,583.00)	29.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,823.47)	(702,583.00)	29.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,866,669.23	1,321,845.76	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,866,669.23	1,321,845.76	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,866,669.23	1,321,845.76	-29.2%
2) Ending Balance, June 30 (E + F1e)			1,321,845.76	619,262.76	-53.2%
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	1,321,845.76	619,262.76	-53.2%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,079.60	440.00	-97.7%
5) TOTAL, REVENUES			19,079.60	440.00	-97.7%
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	21,450.00	79,289.00	269.6%
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			21,450.00	79,289.00	269.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,370.40)	(78,849.00)	3226.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,370.40)	(78,849.00)	3226.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	117,572.54	115,202.14	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,572.54	115,202.14	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			117,572.54	115,202.14	-2.0%
2) Ending Net Position, June 30 (E + F1e)			115,202.14	36,353.14	-68.4%
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	115,202.14	36,353.14	-68.4%

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,362.20	2,372.91	2,460.96	2,328.10	2,314.56	2,361.11
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,362.20	2,372.91	2,460.96	2,328.10	2,314.56	2,361.11
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	5.77	6.41	6.41	5.77	5.77	5.77
b. Special Education-Special Day Class	11.23	11.50	11.50	11.23	11.23	11.23
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	17.00	17.91	17.91	17.00	17.00	17.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	2,379.20	2,390.82	2,478.87	2,345.10	2,331.56	2,378.11
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	205,383.00	0.00	205,383.00	136,377.00	0.00	341,760.00
Work in Progress	197,547.00	0.00	197,547.00	202,433.00	205,466.00	194,514.00
Total capital assets not being depreciated	402,930.00	0.00	402,930.00	338,810.00	205,466.00	536,274.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	68,911,356.00	0.00	68,911,356.00	298,466.00	0.00	69,209,822.00
Equipment	3,467,511.00	0.00	3,467,511.00	27,823.00	0.00	3,495,334.00
Total capital assets being depreciated	72,378,867.00	0.00	72,378,867.00	326,289.00	0.00	72,705,156.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(21,863,255.00)	0.00	(21,863,255.00)	(1,638,783.00)	3,183.00	(23,505,221.00)
Equipment	(2,514,406.00)	0.00	(2,514,406.00)	(205,335.00)	0.00	(2,719,741.00)
Total accumulated depreciation	(24,377,661.00)	0.00	(24,377,661.00)	(1,844,118.00)	3,183.00	(26,224,962.00)
Total capital assets being depreciated, net	48,001,206.00	0.00	48,001,206.00	(1,517,829.00)	3,183.00	46,480,194.00
Governmental activity capital assets, net	48,404,136.00	0.00	48,404,136.00	(1,179,019.00)	208,649.00	47,016,468.00
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
2013-14 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)	57.34%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$14,555,504.18
	Appropriations Subject to Limit	\$14,555,504.18
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.52%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 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 10, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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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 2015-16 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	10,569,783.16	301	763,961.59	303	9,805,821.57	305	26,398.58	47,539.03	307	9,758,282.54	309
2000 - Classified Salaries	5,020,031.09	311	631,481.17	313	4,388,549.92	315	767,563.05	767,663.05	317	3,620,886.87	319
3000 - Employee Benefits (Excluding 3800)	4,777,346.40	321	772,683.87	323	4,004,662.53	325	250,207.13	252,659.84	327	3,752,002.69	329
4000 - Books, Supplies Equip Replace. (6500)	1,506,058.03	331	13,472.98	333	1,492,585.05	335	328,840.53	456,779.74	337	1,035,805.31	339
5000 - Services. . . & 7300 - Indirect Costs	3,159,518.70	341	38,162.35	343	3,121,356.35	345	411,436.80	1,255,186.36	347	1,866,169.99	349
TOTAL					22,812,975.42	365	TOTAL			20,033,147.40	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	8,422,185.73 375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,878,734.85 380
3. STRS.	3101 & 3102	683,750.18 382
4. PERS.	3201 & 3202	189,107.46 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	266,137.33 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,215,991.21 385
7. Unemployment Insurance.	3501 & 3502	17,990.69 390
8. Workers' Compensation Insurance.	3601 & 3602	282,263.19 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	5,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		12,961,160.64 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,474,546.32
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		307,853.62 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		11,486,614.32 397
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.		57.34%
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)	57.34%
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).	20,033,147.40
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	25,427,407.00	0.00	25,427,407.00	6,300,281.00	731,329.00	30,996,359.00	813,991.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,635,463.00	0.00	8,635,463.00	0.00	5,565,000.00	3,070,463.00	0.00
Capital Leases Payable	326,241.59	0.00	326,241.59	0.00	142,226.00	184,015.59	49,324.00
Lease Revenue Bonds Payable	1,026,077.00	0.00	1,026,077.00	0.00	92,570.00	933,507.00	82,987.00
Other General Long-Term Debt	5,497,067.50	0.00	5,497,067.50	1,053,106.00	111,805.00	6,438,368.50	75,000.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	101,898.00	0.00	101,898.00	3,567.00	0.00	105,465.00	
Governmental activities long-term liabilities	41,014,154.09	0.00	41,014,154.09	7,356,954.00	6,642,930.00	41,728,178.09	1,021,302.00
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

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	14,377,074.34		14,377,074.34			14,555,504.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,470.31		2,470.31			2,379.20
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
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 (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	2,379.20		2,379.20	2,345.10		2,345.10
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,379.20			2,345.10
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	161,227.56		161,227.56	161,228.00		161,228.00
2. Timber Yield Tax (Object 8022)	56,301.28		56,301.28	21,347.00		21,347.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,531,933.15		8,531,933.15	8,429,496.00		8,429,496.00
5. Unsecured Roll Taxes (Object 8042)	504,289.13		504,289.13	497,108.00		497,108.00
6. Prior Years' Taxes (Object 8043)	6,780.30		6,780.30	6,006.00		6,006.00
7. Supplemental Taxes (Object 8044)	87,825.89		87,825.89	38,036.00		38,036.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,365,193.37)		(1,365,193.37)	(1,236,772.00)		(1,236,772.00)
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)	1,438,823.06		1,438,823.06	936,753.00		936,753.00
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)	(2,820,648.00)		(2,820,648.00)	(2,933,960.00)		(2,933,960.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,601,339.00	0.00	6,601,339.00	5,919,242.00	0.00	5,919,242.00
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)	6,601,339.00	0.00	6,601,339.00	5,919,242.00	0.00	5,919,242.00

	2013-14 Calculations			2014-15 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)			212,188.28			213,905.70
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)			212,188.28			213,905.70
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	11,989,673.00		11,989,673.00	13,274,900.00		13,274,900.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(714.00)		(714.00)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	11,988,959.00	0.00	11,988,959.00	13,274,900.00	0.00	13,274,900.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	26,311,508.53		26,311,508.53	25,991,235.00		25,991,235.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	135,729.68		135,729.68	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			14,377,074.34			14,555,504.18
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9631			0.9857
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			14,555,504.18			14,314,361.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			6,601,339.00			5,919,242.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			285,504.00			281,412.00
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			8,166,353.46			8,609,025.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,166,353.46			8,609,025.24
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			76,575.15			22,393.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,677,914.15			5,941,635.18
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			8,089,778.31			8,586,632.06
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,677,914.15			
b. State Subventions (Line D8)			8,089,778.31			
c. Less: Excluded Appropriations (Line C23)			212,188.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			14,555,504.18			

[illegible]

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 670,127.74
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) 19,273,461.59

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) 3.48%

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. 0.00
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)	1,166,379.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	64,265.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	43,362.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	74,434.30
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)	2,930.08
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)	1,351,371.19
9. Carry-Forward Adjustment (Part IV, Line F)	30,261.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,381,632.21

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,549,706.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,274,203.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,043,670.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	409,476.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	660.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	306,405.81
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)	2,064,482.49
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)	89,267.61
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)	1,284,491.40
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)	25,022,363.95

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)

5.40%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B18)

5.52%

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>1,351,371.19</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(140,171.26)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(79,954.90)</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 (4.4%) times Part III, Line B18); zero if negative	<u>30,261.02</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.4%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>30,261.02</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>30,261.02</u>

Approved indirect cost rate: 4.40%
Highest rate used in any program: 4.40%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	992,766.94	43,681.74	4.40%
01	3310	551,786.21	4,730.79	0.86%
01	3315	132,762.45	5,841.55	4.40%
01	3550	37,308.43	1,641.57	4.40%
01	4035	227,483.79	10,009.29	4.40%
01	5810	468,321.59	20,606.15	4.40%
01	6010	382,184.00	16,816.00	4.40%
01	6500	1,947,315.46	85,681.88	4.40%
01	7090	81,934.13	2,458.02	3.00%
01	7091	12,426.91	372.81	3.00%
01	9010	1,706,189.27	73,605.23	4.31%
13	5310	1,284,235.40	56,506.36	4.40%

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	78,088.73		252,482.53	330,571.26
2. State Lottery Revenue	8560	348,177.44		96,502.32	444,679.76
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)		426,266.17	0.00	348,984.85	775,251.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	29,395.74		28,591.73	57,987.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	253,582.63			253,582.63
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			20,954.99	20,954.99
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)		282,978.37	0.00	49,546.72	332,525.09
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	143,287.80	0.00	299,438.13	442,725.93
D. COMMENTS:					
Online reading intervention software that uses the principles of neuroplasticity, supplemental software used for credit recovery and AVID weekly annual subscription.					

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

*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			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,224,150.17
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,593,794.37
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	660.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	272,989.37
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	150,164.66
4. Other Transfers Out	All	9200	7200-7299	428,742.00
5. Interfund Transfers Out	All	9300	7600-7629	273,700.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,799,901.83
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,926,157.86
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	28,768.71
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 C10, plus lines D1 and D2)				20,732,966.65
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				20,732,966.65

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		2,372.91
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,372.91
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,737.36
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.)	20,295,266.61	8,299.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,295,266.61	8,299.30
B. Required effort (Line A.2 times 90%)	18,265,739.95	7,469.37
C. Current year expenditures (Line I.G and Line II.D)	20,732,966.65	8,737.36
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals
2013-14
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	49,258.29	0.00	49,258.29	3,136.67		52,394.96
1110	Regular Education, K–12	12,207,400.23	5,668,473.76	17,875,873.99	1,138,298.33		19,014,172.32
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	104,014.05	36,375.97	140,390.02	8,939.74		149,329.76
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	50,520.43	0.00	50,520.43	3,217.04		53,737.47
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	175,525.24	36,375.97	211,901.21	13,493.43		225,394.64
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	2,641,136.02	486,757.62	3,127,893.64	199,177.74		3,327,071.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,728,802.63	349,059.56	2,077,862.19	132,313.93		2,210,176.12
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	660.00	0.00	660.00	42.03	702.03	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					2,294.59	2,294.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					245,166.09	245,166.09
----	Other Outgo					918,423.42	918,423.42
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	81,793.73		81,793.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(56,506.36)		(56,506.36)
----	Total General Fund and Charter Schools Funds Expenditures	16,957,316.89	6,577,042.88	23,534,359.77	1,523,906.28	1,165,884.10	26,224,150.15

Unaudited Actuals
2013-14
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	4,381.34	0.00	44,876.95	0.00	0.00	0.00	0.00			0.00	0.00	49,258.29
1110	Regular Education, K-12	11,198,108.58	493,086.19	2,312.17	32,110.92	16,496.89	0.00	409,476.96			55,808.52	0.00	12,207,400.23
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	104,014.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	104,014.05
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	45,380.26	4,466.60	0.00	0.00	0.00	673.57	0.00			0.00	0.00	50,520.43
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	175,525.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	175,525.24
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	2,510,458.78	92,641.07	0.00	38,036.17	0.00	0.00	0.00			0.00	0.00	2,641,136.02
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	1,511,837.92	198,073.82	0.00	1,318.23	9,572.66	0.00	0.00	0.00	0.00	0.00	8,000.00	1,728,802.63
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		660.00	0.00	0.00	0.00	660.00
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		15,549,706.17	788,267.68	47,189.12	71,465.32	26,069.55	673.57	409,476.96	660.00	0.00	55,808.52	8,000.00	16,957,316.89

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2013-14
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	2,874,143.07	1,919,359.23	874,971.46	5,668,473.76
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	25,345.17	11,030.80	0.00	36,375.97
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	25,345.17	11,030.80	0.00	36,375.97
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	296,538.57	143,400.40	46,818.65	486,757.62
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	238,751.56	110,308.00	0.00	349,059.56
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		3,460,123.54	2,195,129.23	921,790.11	6,577,042.88

Unaudited Actuals
2013-14
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)	306,405.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	43,362.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,166,379.81
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	64,265.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,580,412.62
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	16,957,316.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,577,042.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	23,534,359.77
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)	1,284,491.40
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,284,491.40
D. Total Direct Charged and Allocated Costs (B3 + C5)		24,818,851.17
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.37%

Unaudited Actuals
2013-14
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)	2,294.59				2,294.59
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			245,166.09		245,166.09
Other Outgo (Objects 1000-7999)				918,423.42	918,423.42
Total Other Costs	2,294.59	0.00	245,166.09	918,423.42	1,165,884.10

Unaudited Actuals
2013-14
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)	103,509.90	637,853.46	1,625,917.87	1,092,842.34	2,110,931.55	84,197.69	921,790.11
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	113.40	113.40	113.40	113.40	174.00	174.00	1,140.00
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)	11.70	11.70	11.70	11.70	13.00	13.00	61.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	9.42	9.42	9.42	9.42	10.00	10.00	
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	136.52	136.52	136.52	136.52	199.00	199.00	1,201.00

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									351
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	71,890.32	0.00	0.00	0.00	0.00	60,831.11	750,540.16		883,261.59
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	140,776.30	334,797.91		475,574.21
3000-3999	Employee Benefits	18,180.31	0.00	0.00	0.00	0.00	70,495.47	336,950.12		425,625.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,888.92	5,028.26		11,917.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	211,637.36	405,760.23	227,359.55		844,757.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	78.12		78.12
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	90,070.63	0.00	0.00	0.00	211,637.36	684,752.03	1,654,754.12	0.00	2,641,214.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,841.55	0.00	90,412.67		96,254.22
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	486,757.62								486,757.62
	Total Indirect Costs and PCR Allocations	486,757.62	0.00	0.00	0.00	5,841.55	0.00	90,412.67	0.00	583,011.84
	TOTAL COSTS	576,828.25	0.00	0.00	0.00	217,478.91	684,752.03	1,745,166.79	0.00	3,224,225.98
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	128,776.83	277,923.04		406,699.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	54,617.73	89,297.48		143,915.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,847.97	0.00		6,847.97
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	132,762.45	0.00	0.00		132,762.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	132,762.45	190,242.53	367,220.52	0.00	690,225.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,841.55	0.00	4,730.79		10,572.34
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	5,841.55	0.00	4,730.79	0.00	10,572.34
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	138,604.00	190,242.53	371,951.31	0.00	700,797.84
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									700,797.84

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	71,890.32	0.00	0.00	0.00	0.00	60,831.11	750,540.16		883,261.59
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	11,999.47	56,874.87		68,874.34
3000-3999	Employee Benefits	18,180.31	0.00	0.00	0.00	0.00	15,877.74	247,652.64		281,710.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40.95	5,028.26		5,069.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	78,874.91	405,760.23	227,359.55		711,994.69
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	78.12		78.12
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	90,070.63	0.00	0.00	0.00	78,874.91	494,509.50	1,287,533.60	0.00	1,950,988.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	85,681.88		85,681.88
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	486,757.62								486,757.62
	Total Indirect Costs and PCR Allocations	486,757.62	0.00	0.00	0.00	0.00	0.00	85,681.88	0.00	572,439.50
	TOTAL BEFORE OBJECT 8980	576,828.25	0.00	0.00	0.00	78,874.91	494,509.50	1,373,215.48	0.00	2,523,428.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									2,523,428.14
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	3,595.06		3,595.06
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	3,595.06	0.00	3,595.06
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	3,595.06	0.00	3,595.06
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
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)									1,634,800.57
	TOTAL COSTS									1,638,395.63

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,637,208.59	1,552,260.96
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00

3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	2,637,208.59	1,552,260.96
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	380.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	380.00	

SELPA: Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

☐ Combined state and local expenditures

☒ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Shasta County (AO)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	556,517.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	602,152.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	138,604.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	104,268.15 (b)	

If (b) is greater than (a).

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

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

THIS SECTION IS NOT APPLICABLE!**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

0.00 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

104,268.15 (f)

SELPA: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	3,224,225.98		
2. Less: Expenditures paid from federal sources	700,797.84		
3. Expenditures paid from state and local sources	2,523,428.14	2,637,208.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,523,428.14	2,637,208.59	(113,780.45)
4. Special education unduplicated pupil count	351	380	
5. Per capita state and local expenditures (A3/A4)	7,189.25	6,940.02	249.23

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Shasta County (AO)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>1,638,395.63</u>	<u>1,552,260.96</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>1,638,395.63</u>	<u>1,552,260.96</u>	<u>86,134.67</u>
b. Per capita local expenditures (B1a/A4)	<u>4,667.79</u>	<u>4,084.90</u>	<u>582.89</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Michelle Dunham
Contact Name

530-245-7915
Telephone Number

Director of Business Services
Title

mdunham@gwusd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									351
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	69,752.00	0.00	0.00	0.00	0.00	141,129.00	680,729.00		891,610.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	148,185.00	333,792.00		481,977.00
3000-3999	Employee Benefits	17,266.00	0.00	0.00	0.00	0.00	88,865.00	296,008.00		402,139.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,075.00	9,584.00		16,659.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	363,177.00	718,977.00	231,522.00		1,313,676.00
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	87,018.00	0.00	0.00	0.00	363,177.00	1,104,231.00	1,551,635.00	0.00	3,106,061.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,955.00	0.00	99,684.00		105,639.00
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	5,955.00	0.00	99,684.00	0.00	105,639.00
	TOTAL COSTS	87,018.00	0.00	0.00	0.00	369,132.00	1,104,231.00	1,651,319.00	0.00	3,211,700.00
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	69,752.00	0.00	0.00	0.00	0.00	141,129.00	680,729.00		891,610.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,478.00	74,577.00		87,055.00
3000-3999	Employee Benefits	17,266.00	0.00	0.00	0.00	0.00	35,818.00	226,148.00		279,232.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	600.00	8,000.00		8,600.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	230,528.00	718,977.00	231,522.00		1,181,027.00
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	87,018.00	0.00	0.00	0.00	230,528.00	909,002.00	1,220,976.00	0.00	2,447,524.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	96,261.00		96,261.00
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	96,261.00	0.00	96,261.00
	TOTAL BEFORE OBJECT 8980	87,018.00	0.00	0.00	0.00	230,528.00	909,002.00	1,317,237.00	0.00	2,543,785.00
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									2,543,785.00

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)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 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)									2,015,616.00
	TOTAL COSTS									2,015,616.00

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

		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)			
Object Code	Description								Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									351	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	71,890.32	0.00	0.00	0.00	0.00	60,831.11	750,540.16		883,261.59	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	140,776.30	334,797.91		475,574.21	
3000-3999	Employee Benefits	18,180.31	0.00	0.00	0.00	0.00	70,495.47	336,950.12		425,625.90	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,888.92	5,028.26		11,917.18	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	211,637.36	405,760.23	227,359.55		844,757.14	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	78.12		78.12	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	90,070.63	0.00	0.00	0.00	211,637.36	684,752.03	1,654,754.12	0.00	2,641,214.14	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,841.55	0.00	90,412.67		96,254.22	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	486,757.62									486,757.62
	Total Indirect Costs	0.00	0.00	0.00	0.00	5,841.55	0.00	90,412.67	0.00	96,254.22	
	TOTAL COSTS	90,070.63	0.00	0.00	0.00	217,478.91	684,752.03	1,745,166.79	0.00	2,737,468.36	
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	128,776.83	277,923.04		406,699.87	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	54,617.73	89,297.48		143,915.21	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,847.97	0.00		6,847.97	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	132,762.45	0.00	0.00		132,762.45	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	132,762.45	190,242.53	367,220.52	0.00	690,225.50	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,841.55	0.00	4,730.79		10,572.34	
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	5,841.55	0.00	4,730.79	0.00	10,572.34	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	138,604.00	190,242.53	371,951.31	0.00	700,797.84	
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									700,797.84	

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	71,890.32	0.00	0.00	0.00	0.00	60,831.11	750,540.16		883,261.59
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	11,999.47	56,874.87		68,874.34
3000-3999	Employee Benefits	18,180.31	0.00	0.00	0.00	0.00	15,877.74	247,652.64		281,710.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40.95	5,028.26		5,069.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	78,874.91	405,760.23	227,359.55		711,994.69
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	78.12		78.12
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	90,070.63	0.00	0.00	0.00	78,874.91	494,509.50	1,287,533.60	0.00	1,950,988.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	85,681.88		85,681.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	486,757.62								486,757.62
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	85,681.88	0.00	85,681.88
	TOTAL BEFORE OBJECT 8980	90,070.63	0.00	0.00	0.00	78,874.91	494,509.50	1,373,215.48	0.00	2,036,670.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									2,036,670.52
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	3,595.06		3,595.06
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	3,595.06	0.00	3,595.06
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	3,595.06	0.00	3,595.06
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
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)									1,634,800.57
	TOTAL COSTS									1,638,395.63

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

SELPA: Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☐ Combined state and local expenditures

☒ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Shasta County (AO)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>522,836.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>556,517.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>138,604.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>99,216.00</u> (b)	

If (b) is greater than (a).

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

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

0.00 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

99,216.00 (f)

SELPA: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	3,211,700.00		
2. Less: Expenditures paid from federal sources	667,915.00		
3. Expenditures paid from state and local sources	2,543,785.00	2,036,670.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,543,785.00	2,036,670.52	507,114.48
4. Special education unduplicated pupil count	351	351	
5. Per capita state and local expenditures (A3/A4)	7,247.25	5,802.48	1,444.77

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Shasta County (AO)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	2,015,616.00	1,638,395.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,015,616.00	1,638,395.63	377,220.37
b. Per capita local expenditures (B1a/A4)	5,742.50	4,667.79	1,074.71

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Michelle Dunham
Contact Name

530-245-7915
Telephone Number

Director of Business Services
Title

mdunham@gwusd.org
E-mail Address

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	(27,298.67)	0.00	(56,506.36)				
Other Sources/Uses Detail					302,421.89	273,700.00		
Fund Reconciliation							383,508.34	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
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	27,298.67	0.00	56,506.36	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	81,086.45
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					273,700.00	302,421.89		
Fund Reconciliation							0.00	302,421.89
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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	27,298.67	(27,298.67)	56,506.36	(56,506.36)	576,121.89	576,121.89	383,508.34	383,508.34