

# 2014-2015



## GATEWAY UNIFIED SCHOOL DISTRICT



## UNAUDITED ACTUALS

**Presented to the Board of Trustees  
September 9, 2015**

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

# GATEWAY UNIFIED SCHOOL DISTRICT

2014-2015 UNAUDITED ACTUALS



## BOARD OF TRUSTEES

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September 9, 2015

# **GATEWAY UNIFIED SCHOOL DISTRICT**

## **2014-2015 UNAUDITED ACTUALS**

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**GATEWAY UNIFIED SCHOOL DISTRICT  
UNAUDITED ACTUALS SUMMARIZED  
September 9, 2015**

This report reflects the actual expenses incurred and revenues received for the 2014-2015 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 2014-2015 and unspent restricted revenues have been deferred.

The beginning fund balance for 2014-2015 was \$10,133,774, which includes an audit adjustment of \$195,498. The ending balance for 2014-2015 is \$10,493,462. This is an increase of \$359,688.

In comparison to Second Interim Budget, the general fund revenue increased by \$995,196 and expenses increased \$61,442. The revenue increase is due to additional EPA, Great Partnership, RDA funds, and a shift of Title I and Title II funds to deferred revenue. The increase is also due to the new financial reporting requirements for pensions, GASB 68. This requires LEA's to now record the state's on-behalf STRS contributions in their accounting software. This also effects the expenses as it is a revenue in and expense out journal entry.

The Reserve for Economic Uncertainties is \$4,802,532 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 2015-2016.

**ACTION REQUESTED:**

It is recommended that the Board approves the 2014-2015 Unaudited Actuals.



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2014-2015 UNAUDITED ACTUALS GENERAL FUND BUDGET SUMMARY**  
**September 9, 2015**

|                                       | 2014-15<br>SECOND INTERIM<br>BUDGET | 2014-15<br>UNAUDITED<br>ACTUALS |
|---------------------------------------|-------------------------------------|---------------------------------|
| Funded Average Daily Attendance (ADA) | 2,386.96                            | 2,340.81                        |
| <b>REVENUES</b>                       |                                     |                                 |
| LCFF                                  | 19,721,900                          | 19,950,433                      |
| Federal Revenues                      | 3,242,144                           | 2,803,775                       |
| Other State Revenues                  | 1,161,426                           | 1,697,391                       |
| Other Local Revenues                  | 3,257,899                           | 3,916,993                       |
| <b>TOTAL REVENUES</b>                 | <b>27,383,369</b>                   | <b>28,368,592</b>               |
| <b>EXPENDITURES</b>                   |                                     |                                 |
| Certificated Salaries                 | 10,756,193                          | 10,840,810                      |
| Classified Salaries                   | 5,203,055                           | 5,225,815                       |
| Employee Benefits                     | 5,109,912                           | 5,806,583                       |
| Books and Supplies                    | 2,466,852                           | 1,831,084                       |
| Services, Other Operating Exp         | 4,038,224                           | 3,956,503                       |
| Capital Outlay                        | 145,520                             | 56,177                          |
| Other Outgo                           | 523,295                             | 589,232                         |
| Transfer of Indirect/Direct Support   | (54,307)                            | (56,019)                        |
| <b>TOTAL EXPENDITURES</b>             | <b>28,188,744</b>                   | <b>28,250,186</b>               |
| <b>EXCESS(DEFICIENCY)OF</b>           |                                     |                                 |
| <b>REVENUES</b>                       | (805,375)                           | 118,406                         |
| <b>OTHER FINANCING SOURCES IN</b>     | 231,309                             | 241,282                         |
| <b>OTHER FINANCING SOURCES OUT</b>    | 0                                   | 0                               |
| <b>NET INCREASE(DECREASE) IN</b>      |                                     |                                 |
| <b>FUND BALANCE</b>                   | (574,066)                           | 359,688                         |
| <b>BEGINNING BALANCE</b>              | 9,938,274                           | 9,938,276                       |
| <b>AUDIT ADJUSTMENTS</b>              | 195,498                             | 195,498                         |
| <b>ENDING FUND BALANCE</b>            | <b>9,559,706</b>                    | <b>10,493,462</b>               |

|  |           |           |
|--|-----------|-----------|
| <b>Components of Ending Fund Balance</b> |           |           |
| Revolving Cash                           | 11,900    | 11,900    |
| Economic Uncertainties                   | 4,792,086 | 4,802,532 |
| Board Designated/Assigned                | 3,008,629 | 3,856,975 |
| Prepaid Expenses                         | 0         | 153,043   |
| Restricted                               | 1,747,091 | 1,669,012 |
| Undesignated                             | 0         | 0         |

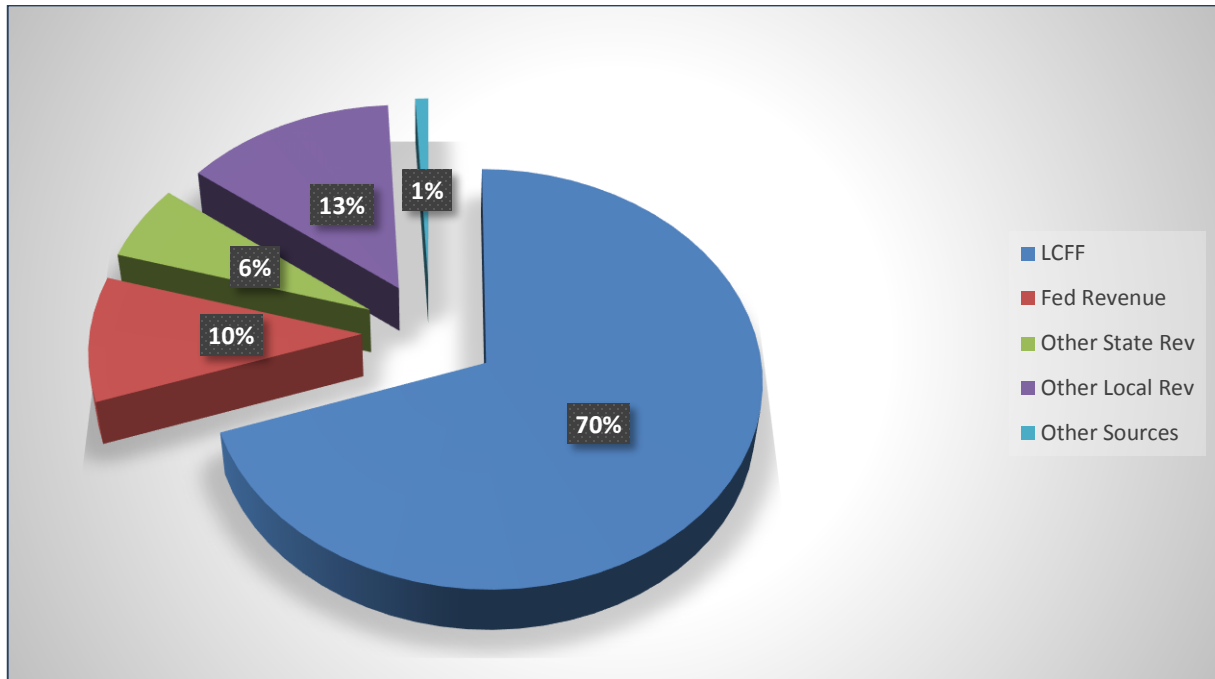
**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2014-2015 UNAUDITED ACTUALS BUDGET REVENUE DETAIL**  
**September 9, 2015**

| OBJECT                          | RESOURCE | DESCRIPTION                                   | PROJECTION        |
|---------------------------------|----------|---|-------------------|
| <b>REVENUE LIMIT: 8010-8099</b> |          |   |                   |
| 8011                            | 0000     | LCFF  | 9,017,816         |
| 8012                            | 1400     | Education Protection Account                  | 3,467,388         |
| 8021                            | 0000     | Home Owners Exemption                         | 160,226           |
| 8022                            | 0000     | Timber Yield Tax                              | 55,160            |
| 8041                            | 0000     | Secured Roll Taxes                            | 8,931,792         |
| 8042                            | 0000     | Unsecured Roll                                | 463,592           |
| 8043                            | 0000     | Prior Year Taxes                              | 4,743             |
| 8044                            | 0000     | Supplemental Taxes                            | 109,084           |
| 8045                            | 0000     | ERAF  | (1,393,974)       |
| 8047                            | 0000     | RDA Funds -Tax Portion                        | 1,764,992         |
| 8096                            | 0000     | Transfers to Charter Schools In-lieu Taxes    | (2,630,387)       |
| <b>SUBTOTAL</b>                 |          |   | <b>19,950,433</b> |
| <b>FEDERAL: 8100-8299</b>       |          |   |                   |
| 8181                            | 3310     | Special Ed: IDEA Part B (Formerly PL-94-142)  | 540,250           |
| 8182                            | 3315     | Special Ed: IDEA Preschool Non-RIS            | 133,620           |
| 8182                            | 3327     | Special Ed: IDEA Mental Health                | 110,652           |
| 8260                            | 0104     | Forest Reserve                                | 123,536           |
| 8290                            | 3010     | Title I                                       | 1,428,072         |
| 8290                            | 3550     | Voc & Applied Secondary                       | 49,296            |
| 8290                            | 4035     | Title II Part A Teacher Quality               | 199,930           |
| 8290                            | 4510     | Indian Education                              | 58,406            |
| 8290                            | 5640     | Medi-Cal                                      | 70,406            |
| 8290                            | 5810     | PEP Grant                                     | 89,608            |
| <b>SUBTOTAL</b>                 |          |   | <b>2,803,775</b>  |
| <b>STATE: 8300-8599</b>         |          |   |                   |
| 8550                            | 0809     | Mandated Costs                                | 245,971           |
| 8560                            | 1100     | Lottery - Unrestricted                        | 313,730           |
| 8560                            | 6300     | Lottery - Restricted                          | 89,097            |
| 8590                            | 0121     | Pupil Testing                                 | 4,395             |
| 8590                            | 6010     | After School Lrng & Safe Neighborhoods (ASES) | 399,000           |
| 8590                            | 7690     | STRS On-Behalf Pension Contributions          | 632,102           |
| 8590                            | 7010     | Ag Grant                                      | 13,096            |
| <b>SUBTOTAL</b>                 |          |   | <b>1,697,391</b>  |

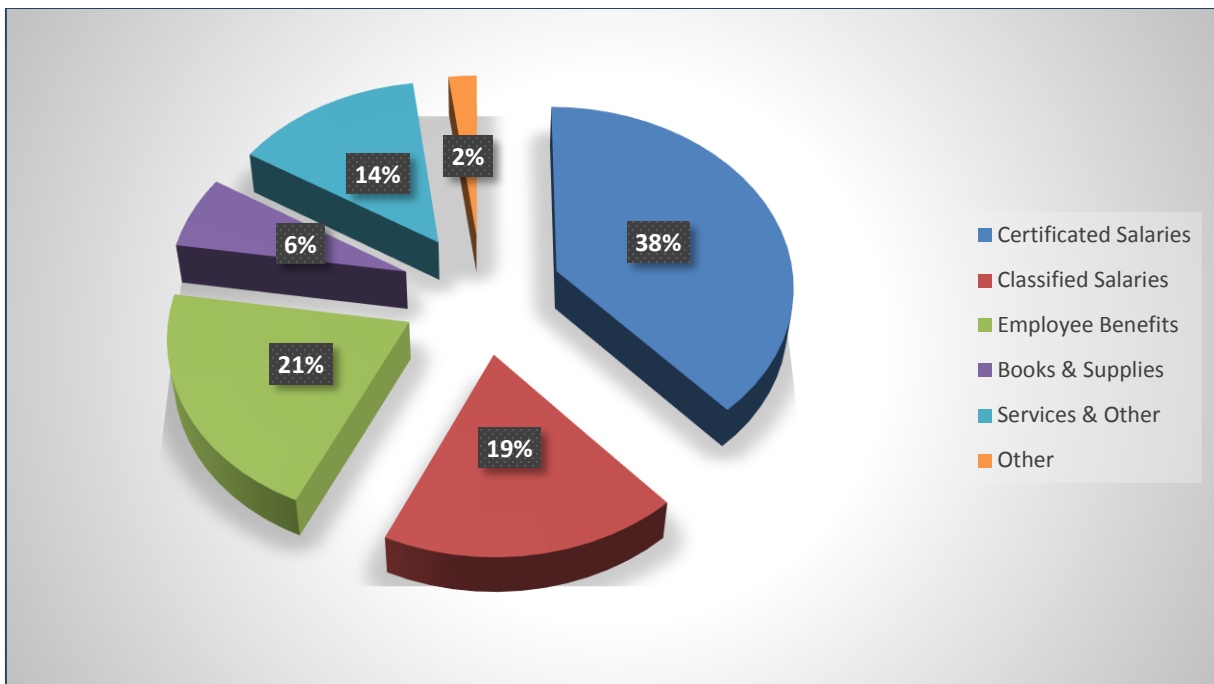
**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2014-2015 UNAUDITED ACTUALS BUDGET REVENUE DETAIL**  
**September 9, 2015**

| OBJECT                          | RESOURCE  | DESCRIPTION                        | PROJECTION       |
|---------------------------------|-----------|------------------------------------|------------------|
| <b>LOCAL REVENUE: 8600-8799</b> |           |                                    |                  |
| 8625                            | 9020      | RDA Funds                          | 262,817          |
| 8639                            | 0070      | Athletics                          | 22,498           |
| 8650                            | 0000-0954 | Lease Income                       | 174,380          |
| 8660                            | 0000      | Interest Income                    | 64,640           |
| 8677                            | 0000      | Other Local Income                 | 174,693          |
| 8677                            | 0105      | Reg Ed Income                      | 45,772           |
| 8677                            | 6350      | ROC/P                              | 139,916          |
| 8677                            | 7230      | ROC/P Transportation               | 32,300           |
| 8677                            | 9010      | GREAT Partnership                  | 1,464,441        |
| 8699                            | 0000      | Other Local Income                 | 56,981           |
| 8699                            | 0174      | Computer Education                 | 58,240           |
| 8699                            | 0176      | Technology Infrastructure          | 89,652           |
| 8699                            | 9005      | First 5 Shasta                     | 67,090           |
| 8699                            | 9010      | GREAT Partnership                  | 500              |
| 8699                            | 9073-9089 | CVHS Athletics                     | 76,495           |
| 8699                            | 9105      | Site Specific                      | 76,161           |
| 8699                            | 9205      | Deferred Maintenance               | 33,053           |
| 8699                            | 9265-9286 | CVHS Site Specific                 | 10,159           |
| 8782                            | 9010      | GREAT Partnership                  | 13,460           |
| 8792                            | 6500      | Special Ed Apportionment from SCOE | 1,053,747        |
| <b>SUBTOTAL</b>                 |           |                                    | <b>3,916,993</b> |

## Revenue



## Expenditures



**GATEWAY UNIFIED SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2014-15 UNAUDITED ACTUALS  
September 9, 2015**

|                                     |             | 14-15 Board Approved Operating Budget |                  |                   | 14-15 Second Interim Budget |                  |                   | 14-15 Unaudited Actuals |                  |                   | Unrestricted<br>Variance | Restricted<br>Variance | Total Variance |
|-------------------------------------|-------------|---------------------------------------|------------------|-------------------|-----------------------------|------------------|-------------------|-------------------------|------------------|-------------------|--------------------------|------------------------|----------------|
|                                     |             | Unrestricted                          | Restricted       | Total             | Unrestricted                | Restricted       | Total             | Unrestricted            | Restricted       | Total             |                          |                        |                |
| <b>REVENUES</b>                     |             |                                       |                  |                   |                             |                  |                   |                         |                  |                   |                          |                        |                |
| LCFF                                | 8010 - 8099 | 19,194,142                            | 0                | 19,194,142        | 19,721,900                  | 0                | 19,721,900        | 19,950,433              | 0                | 19,950,433        | 228,533                  | 0                      | 228,533        |
| Federal Revenues                    | 8100 - 8299 | 0                                     | 2,742,874        | 2,742,874         | 0                           | 3,242,144        | 3,242,144         | 123,536                 | 2,680,239        | 2,803,775         | 123,536                  | (561,905)              | (438,369)      |
| Other State Revenues                | 8300 - 8599 | 470,666                               | 615,981          | 1,086,647         | 560,803                     | 600,623          | 1,161,426         | 564,096                 | 1,133,295        | 1,697,391         | 3,293                    | 532,672                | 535,965        |
| Other Local Revenues                | 8600 - 8799 | 631,545                               | 2,336,027        | 2,967,572         | 813,994                     | 2,443,905        | 3,257,899         | 969,977                 | 2,947,017        | 3,916,993         | 155,983                  | 503,112                | 659,094        |
| Interfund Transfers In              | 8910 - 8929 | 251,358                               | 0                | 251,358           | 231,309                     | 0                | 231,309           | 241,282                 | 0                | 241,282           | 9,973                    | 0                      | 9,973          |
| Other Sources                       | 8930 - 8979 | 0                                     | 0                | 0                 | 0                           | 0                | 0                 | 0                       | 0                | 0                 | 0                        | 0                      | 0              |
| Contributions                       | 8980 - 8999 | (2,618,186)                           | 2,618,186        | 0                 | (2,801,997)                 | 2,801,997        | 0                 | (2,519,526)             | 2,519,526        | 0                 | 282,471                  | (282,471)              | 0              |
| <b>TOTAL REVENUES</b>               |             | <b>17,929,525</b>                     | <b>8,313,068</b> | <b>26,242,593</b> | <b>18,526,009</b>           | <b>9,088,669</b> | <b>27,614,678</b> | <b>19,329,797</b>       | <b>9,280,077</b> | <b>28,609,874</b> | <b>803,788</b>           | <b>191,408</b>         | <b>995,196</b> |
| <b>EXPENDITURES</b>                 |             |                                       |                  |                   |                             |                  |                   |                         |                  |                   |                          |                        |                |
| Certificated Salaries               | 1000 - 1999 | 8,303,698                             | 2,203,915        | 10,507,613        | 8,421,078                   | 2,335,115        | 10,756,193        | 8,496,728               | 2,344,082        | 10,840,810        | 75,650                   | 8,967                  | 84,617         |
| Classified Salaries                 | 2000 - 2999 | 3,072,195                             | 2,075,599        | 5,147,794         | 3,068,526                   | 2,134,529        | 5,203,055         | 3,110,778               | 2,115,037        | 5,225,815         | 42,252                   | (19,492)               | 22,760         |
| Employee Benefits                   | 3000 - 3999 | 3,776,143                             | 1,252,377        | 5,028,520         | 3,821,421                   | 1,288,491        | 5,109,912         | 3,813,337               | 1,993,246        | 5,806,583         | (8,084)                  | 704,755                | 696,671        |
| Books and Supplies                  | 4000 - 4999 | 1,310,290                             | 910,255          | 2,220,545         | 1,476,395                   | 990,457          | 2,466,852         | 1,155,278               | 675,806          | 1,831,084         | (321,117)                | (314,651)              | (635,768)      |
| Services, Other Operating Expen     | 5000 - 5999 | 1,920,768                             | 1,920,483        | 3,841,251         | 2,059,959                   | 1,978,265        | 4,038,224         | 1,978,316               | 1,978,187        | 3,956,503         | (81,643)                 | (78)                   | (81,721)       |
| Capital Outlay                      | 6000 - 6599 | 68,520                                | 97,429           | 165,949           | 20,520                      | 125,000          | 145,520           | 20,520                  | 35,657           | 56,177            | (0)                      | (89,343)               | (89,343)       |
| Other Outgo (excluding indirect)    | 7100 - 7499 | 56,525                                | 2,605            | 59,130            | 499,085                     | 24,210           | 523,295           | 570,856                 | 18,376           | 589,232           | 71,771                   | (5,834)                | 65,937         |
| Direct Support / Indirect Costs     | 7300 - 7399 | (256,592)                             | 202,492          | (54,100)          | (284,363)                   | 230,056          | (54,307)          | (271,236)               | 215,218          | (56,019)          | 13,127                   | (14,838)               | (1,712)        |
| Interfund Transfers Out             | 7610 - 7629 | 0                                     | 0                | 0                 | 0                           | 0                | 0                 | 0                       | 0                | 0                 | 0                        | 0                      | 0              |
| Other Uses                          | 7630 - 7699 | 0                                     | 0                | 0                 | 0                           | 0                | 0                 | 0                       | 0                | 0                 | 0                        | 0                      | 0              |
| <b>TOTAL EXPENDITURES</b>           |             | <b>18,251,547</b>                     | <b>8,665,155</b> | <b>26,916,702</b> | <b>19,082,621</b>           | <b>9,106,123</b> | <b>28,188,744</b> | <b>18,874,576</b>       | <b>9,375,610</b> | <b>28,250,186</b> | <b>(208,045)</b>         | <b>269,487</b>         | <b>61,442</b>  |
| NET INCREASE/DECREASE IN FUND BALAN |             | (322,022)                             | (352,087)        | (674,109)         | (556,612)                   | (17,454)         | (574,066)         | 455,221                 | (95,533)         | 359,688           | 1,011,833                | (78,079)               | 933,754        |
| <b>BEGINNING BALANCE</b>            |             | <b>8,146,321</b>                      | <b>1,541,441</b> | <b>9,687,762</b>  | <b>8,173,731</b>            | <b>1,764,545</b> | <b>9,938,276</b>  | <b>8,173,731</b>        | <b>1,764,545</b> | <b>9,938,276</b>  | 0                        | 0                      | 0              |
| Audit/Other Restatement Adjustments |             | 0                                     | 0                | 0                 | 195,498                     | 0                | 195,498           | 195,498                 | 0                | 195,498           | 0                        | 0                      | 0              |
| <b>ENDING BALANCE</b>               |             | <b>7,824,299</b>                      | <b>1,189,354</b> | <b>9,013,653</b>  | <b>7,812,617</b>            | <b>1,747,091</b> | <b>9,559,708</b>  | <b>8,824,450</b>        | <b>1,669,012</b> | <b>10,493,462</b> | <b>1,011,833</b>         | <b>(78,079)</b>        | <b>933,754</b> |
| Components of Ending Fund Bal:      |             |                                       |                  |                   |                             |                  |                   |                         |                  |                   |                          |                        |                |
| Reserved Rev Cash/Prepays/Stores    |             | 11,900                                | -                | 11,900            | 11,900                      | -                | 11,900            | 11,900                  | -                | 11,900            | -                        | -                      | -              |
| Economic Uncertainty                |             | 4,575,839                             | -                | 4,575,839         | 4,792,086                   | -                | 4,792,086         | 4,802,532               | -                | 4,802,532         | 10,446                   | -                      | 10,446         |
| Board Designated                    |             | 3,236,560                             | -                | 3,236,560         | 3,008,631                   | -                | 3,008,631         | 3,856,975               | -                | 3,856,975         | 848,344                  | -                      | 848,344        |
| Prepaid Expenditures                |             | -                                     | -                | -                 | -                           | -                | -                 | 153,043                 | -                | 153,043           | 153,043                  | -                      | 153,043        |
| Restricted                          |             | -                                     | 1,189,354        | 1,189,354         | -                           | 1,747,091        | 1,747,091         | -                       | 1,669,012        | 1,669,012         | -                        | (78,079)               | (78,079)       |
| Undesignated                        |             | -                                     | -                | -                 | -                           | -                | -                 | -                       | -                | -                 | -                        | -                      | -              |
| <b>Total</b>                        |             | <b>7,824,299</b>                      | <b>1,189,354</b> | <b>9,013,653</b>  | <b>7,812,617</b>            | <b>1,747,091</b> | <b>9,559,708</b>  | <b>8,824,450</b>        | <b>1,669,012</b> | <b>10,493,462</b> | <b>1,011,833</b>         | <b>(78,079)</b>        | <b>933,754</b> |

Funded LCFF ADA

2378.11

2386.96

2340.81

**GATEWAY UNIFIED SCHOOL DISTRICT  
2014-2015 ENDING FUND BALANCE COMPARISON  
September 9, 2015**

|                                       | <b>2014-15<br/>SECOND INTERIM<br/>BUDGET</b> | <b>2014-15<br/>UNAUDITED<br/>ACTUALS</b> |
|---------------------------------------|--|--|
| <b>REVOLVING CASH/STORES/PREPAIDS</b> | <b>11,900</b>                                | <b>11,900</b>                            |
| <b>PREPAID EXPENSES</b>               | <b>0</b>                                     | <b>153,043</b>                           |
| <b>ECONOMIC UNCERTAINTY</b>           | <b>4,792,086</b>                             | <b>4,802,532</b>                         |
| <b>RESTRICTED</b>                     |  |  |
| NCLB Title I                          | 277,057                                      | 0  |
| NCLB Title II                         | 43,094                                       | 0  |
| Medi-Cal                              | 295,873                                      | 302,487                                  |
| PEP Grant                             | 0  | 0  |
| Calif Clean Energy - Prop 39          | 233,919                                      | 128,789                                  |
| Lottery - Restricted                  | 263,055                                      | 352,808                                  |
| EIA                                   | 0  | 22,297                                   |
| RDA Funds                             | 573,304                                      | 761,062                                  |
| Gen Ed Site Specific                  | 60,789                                       | 101,569                                  |
| <b>TOTAL RESTRICTED</b>               | <b>1,747,091</b>                             | <b>1,669,012</b>                         |
| <b>BOARD DESIGNATED</b>               |  |  |
| 2015-16 Deficit                       | 275,889                                      | 979,301                                  |
| 2016-17 Deficit                       | 781,007                                      | 740,983                                  |
| 2015-16 GAP Funding                   | 1,580,561                                    | 0  |
| 2016-17 GAP Funding                   | 0  | 0  |
| EPA Funds                             | 13,441                                       | 548,011                                  |
| Deferred Maintenance                  | 241,238                                      | 361,310                                  |
| Forest Reserve                        | 0  | 463,346                                  |
| Lottery Funds                         | 116,493                                      | 138,067                                  |
| Mandated Costs                        | 0  | 605,031                                  |
| Site Specific                         | 0  | 20,926                                   |
| <b>TOTAL BOARD DESIGNATED</b>         | <b>3,008,629</b>                             | <b>3,856,975</b>                         |
| <b>UNDESIGNATED/UNAPPROPRIATED</b>    | <b>0</b>                                     | <b>0</b>                                 |
| <b>TOTAL ENDING BALANCE</b>           | <b>9,559,706</b>                             | <b>10,493,462</b>                        |

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
September 9, 2015**

**CAFETERIA:**

2014-2015 Ending Balance: **\$195,768**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2014-2015 Ending Balance: **\$432,667**

**BUILDING FUND:**

2014-2015 Ending Balance: **\$157,602**

**CAPITAL FACILITES FUND:**

2014-2015 Ending Balance: **\$829,028**

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

2014-2015 Ending Balance: **\$2,188**

**BOND INTEREST AND REDEMPTION FUND:**

2014-2015 Ending Balance: **\$2,123,059**

**FOUNDATION TRUST FUND:**

2014-2015 Ending Balance: **\$286,899**

## 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           | 2014-15 Unaudited Actuals |                |                           | 2015-16 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              | 19,950,432.79             | 0.00           | 19,950,432.79             | 21,771,973.00    | 0.00           | 21,771,973.00             | 9.1%                |
| 2) Federal Revenue   |                | 8100-8299              | 123,535.95                | 2,680,239.46   | 2,803,775.41              | 27,000.00        | 3,180,902.00   | 3,207,902.00              | 14.4%               |
| 3) Other State Revenue   |                | 8300-8599              | 564,096.01                | 1,133,294.59   | 1,697,390.60              | 396,503.00       | 494,431.00     | 890,934.00                | -47.5%              |
| 4) Other Local Revenue   |                | 8600-8799              | 969,976.65                | 2,947,016.62   | 3,916,993.27              | 405,915.00       | 2,455,201.00   | 2,861,116.00              | -27.0%              |
| 5) TOTAL, REVENUES   |                |                        | 21,608,041.40             | 6,760,550.67   | 28,368,592.07             | 22,601,391.00    | 6,130,534.00   | 28,731,925.00             | 1.3%                |
| B. EXPENDITURES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries   |                | 1000-1999              | 8,496,728.00              | 2,344,082.38   | 10,840,810.38             | 8,745,209.00     | 2,530,198.00   | 11,275,407.00             | 4.0%                |
| 2) Classified Salaries   |                | 2000-2999              | 3,110,777.89              | 2,115,036.68   | 5,225,814.57              | 3,455,513.00     | 2,328,814.00   | 5,784,327.00              | 10.7%               |
| 3) Employee Benefits   |                | 3000-3999              | 3,813,336.70              | 1,993,246.42   | 5,806,583.12              | 4,232,909.00     | 1,424,871.00   | 5,657,780.00              | -2.6%               |
| 4) Books and Supplies  |                | 4000-4999              | 1,155,278.32              | 675,806.15     | 1,831,084.47              | 1,481,506.00     | 585,720.00     | 2,067,226.00              | 12.9%               |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 1,978,316.02              | 1,978,186.74   | 3,956,502.76              | 2,523,879.00     | 2,165,093.00   | 4,688,972.00              | 18.5%               |
| 6) Capital Outlay  |                | 6000-6999              | 20,519.60                 | 35,657.39      | 56,176.99                 | 31,230.00        | 280,000.00     | 311,230.00                | 454.0%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299<br>7400-7499 | 570,855.91                | 18,376.34      | 589,232.25                | 164,436.00       | 36,535.00      | 200,971.00                | -65.9%              |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (271,236.37)              | 215,217.77     | (56,018.60)               | (202,326.00)     | 141,326.00     | (61,000.00)               | 8.9%                |
| 9) TOTAL, EXPENDITURES   |                |                        | 18,874,576.07             | 9,375,609.87   | 28,250,185.94             | 20,432,356.00    | 9,492,557.00   | 29,924,913.00             | 5.9%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        |                           |                |                           |                  |                |                           |                     |
|  |                |                        | 2,733,465.33              | (2,615,059.20) | 118,406.13                | 2,169,035.00     | (3,362,023.00) | (1,192,988.00)            | -1107.5%            |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929              | 241,282.00                | 0.00           | 241,282.00                | 203,161.00       | 474,871.00     | 678,032.00                | 181.0%              |
| b) Transfers Out   |                | 7600-7629              | 0.00                      | 0.00           | 0.00                      | 433,868.00       | 30,477.00      | 464,345.00                | New                 |
| 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              | (2,519,526.18)            | 2,519,526.18   | 0.00                      | (2,840,734.00)   | 2,840,734.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                        | (2,278,244.18)            | 2,519,526.18   | 241,282.00                | (3,071,441.00)   | 3,285,128.00   | 213,687.00                | -11.4%              |

| Description  | Resource Codes | Object Codes | 2014-15 Unaudited Actuals |                |                           | 2015-16 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) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 455,221.15                | (95,533.02)    | 359,688.13                | (902,406.00)     | (76,895.00)    | (979,301.00)              | -372.3%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 8,173,731.67              | 1,764,544.58   | 9,938,276.25              | 8,824,450.82     | 1,669,011.56   | 10,493,462.38             | 5.6%                |
| b) Audit Adjustments                                       |                | 9793         | 195,498.00                | 0.00           | 195,498.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 8,369,229.67              | 1,764,544.58   | 10,133,774.25             | 8,824,450.82     | 1,669,011.56   | 10,493,462.38             | 3.5%                |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 8,369,229.67              | 1,764,544.58   | 10,133,774.25             | 8,824,450.82     | 1,669,011.56   | 10,493,462.38             | 3.5%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 8,824,450.82              | 1,669,011.56   | 10,493,462.38             | 7,922,044.82     | 1,592,116.56   | 9,514,161.38              | -9.3%               |
| 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         | 153,043.23                | 0.00           | 153,043.23                | 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                      | 1,669,011.56   | 1,669,011.56              | 0.00             | 1,697,768.31   | 1,697,768.31              | 1.7%                |
| 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         | 3,856,975.59              | 0.00           | 3,856,975.59              | 2,743,970.82     | 0.00           | 2,743,970.82              | -28.9%              |
| 2015-16 Deficit  | 0000           | 9780         | 979,301.00                |                | 979,301.00                |                  |                |                           |                     |
| 2016-17 Deficit  | 0000           | 9780         | 740,983.00                |                | 740,983.00                |                  |                |                           |                     |
| Deferred Maintenance                                       | 0000           | 9780         | 361,310.00                |                | 361,310.00                |                  |                |                           |                     |
| Forest Reserve   | 0000           | 9780         | 463,346.00                |                | 463,346.00                |                  |                |                           |                     |
| Mandated Costs   | 0000           | 9780         | 605,031.00                |                | 605,031.00                |                  |                |                           |                     |
| Site Specific  | 0000           | 9780         | 20,926.35                 |                | 20,926.35                 |                  |                |                           |                     |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 4,802,532.00              | 0.00           | 4,802,532.00              | 5,166,174.00     | 0.00           | 5,166,174.00              | 7.6%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | (105,651.75)   | (105,651.75)              | New                 |

| Resource                  | Description   | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 3010                      | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 0.00                         | 274,173.00        |
| 4035                      | NCLB: Title II, Part A, Teacher Quality                             | 0.00                         | 34,986.00         |
| 5640                      | Medi-Cal Billing Option   | 302,487.40                   | 298,661.40        |
| 6230                      | California Clean Energy Jobs Act                                    | 128,789.09                   | 0.00              |
| 6300                      | Lottery: Instructional Materials                                    | 352,808.42                   | 333,463.42        |
| 7090                      | Economic Impact Aid (EIA): State Compensatory Education (SCE) (1    | 16,257.16                    | 0.00              |
| 7091                      | Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13 | 6,039.46                     | 331.46            |
| 9010                      | Other Restricted Local  | 862,630.03                   | 756,153.03        |
| Total, Restricted Balance |   | 1,669,011.56                 | 1,697,768.31      |

| Description   | Resource Codes | Object Codes            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,014,621.19                 | 945,000.00        | -6.9%                 |
| 3) Other State Revenue  |                | 8300-8599               | 78,556.31                    | 80,000.00         | 1.8%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 215,191.52                   | 187,400.00        | -12.9%                |
| 5) TOTAL, REVENUES  |                |                         | 1,308,369.02                 | 1,212,400.00      | -7.3%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 455,949.32                   | 453,968.00        | -0.4%                 |
| 3) Employee Benefits  |                | 3000-3999               | 163,134.85                   | 161,743.00        | -0.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 606,113.94                   | 557,500.00        | -8.0%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 22,432.27                    | 47,420.00         | 111.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 56,018.60                    | 61,000.00         | 8.9%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,303,648.98                 | 1,281,631.00      | -1.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 4,720.04                     | (69,231.00)       | -1566.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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 | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 4,720.04                     | (69,231.00)       | -1566.7%              |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 191,047.76                   | 195,767.80        | 2.5%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 191,047.76                   | 195,767.80        | 2.5%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 191,047.76                   | 195,767.80        | 2.5%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 195,767.80                   | 126,536.80        | -35.4%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 750.00                       | 0.00              | -100.0%               |
| Stores   |                | 9712         | 50,831.52                    | 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         | 144,186.28                   | 126,536.80        | -12.2%                |
| 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  | 2014-15           | 2015-16    |
|---------------------------|--|-------------------|------------|
|                           |  | Unaudited Actuals | Budget     |
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School B | 144,186.28        | 126,536.80 |
| Total, Restricted Balance |  | 144,186.28        | 126,536.80 |

| Description   | Resource Codes | Object Codes            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 5,273.02                     | 3,000.00          | -43.1%                |
| 5) TOTAL, REVENUES  |                |                         | 5,273.02                     | 3,000.00          | -43.1%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 5,273.02                     | 3,000.00          | -43.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 241,282.00                   | 213,687.00        | -11.4%                |
| 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  |                |                         | (241,282.00)                 | (213,687.00)      | -11.4%                |

| Description  | Resource Codes | Object Codes | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (236,008.98)                 | (210,687.00)      | -10.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 668,676.15                   | 432,667.17        | -35.3%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 668,676.15                   | 432,667.17        | -35.3%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 668,676.15                   | 432,667.17        | -35.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 432,667.17                   | 221,980.17        | -48.7%                |
| 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         | 432,667.17                   | 221,980.17        | -48.7%                |
| 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            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,530.43                     | 1,000.00          | -71.7%                |
| 5) TOTAL, REVENUES  |                |                         | 3,530.43                     | 1,000.00          | -71.7%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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                         | 500.00            | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 269,623.76                   | 11,546.00         | -95.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 554,804.85                   | 3,787.00          | -99.3%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 824,428.61                   | 15,833.00         | -98.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (820,898.18)                 | (14,833.00)       | -98.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 5,819,302.16                 | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 6,003,726.00                 | 0.00              | -100.0%               |
| 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  |                |                         | 184,423.84                   | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (636,474.34)                 | (14,833.00)       | -97.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 794,076.64                   | 157,602.30        | -80.2%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 794,076.64                   | 157,602.30        | -80.2%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 794,076.64                   | 157,602.30        | -80.2%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 157,602.30                   | 142,769.30        | -9.4%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 157,602.30                   | 142,769.30        | -9.4%                 |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 272,470.63                   | 197,500.00        | -27.5%                |
| 5) TOTAL, REVENUES  |                |                         | 272,470.63                   | 197,500.00        | -27.5%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 8,485.00                     | 10,000.00         | 17.9%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 8,485.00                     | 10,000.00         | 17.9%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 263,985.63                   | 187,500.00        | -29.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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               | 2,675.00                     | 750.00            | -72.0%                |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (2,675.00)                   | (750.00)          | -72.0%                |

| Description  | Resource Codes | Object Codes | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 261,310.63                   | 186,750.00        | -28.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 567,716.89                   | 829,027.52        | 46.0%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 567,716.89                   | 829,027.52        | 46.0%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 567,716.89                   | 829,027.52        | 46.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 829,027.52                   | 1,015,777.52      | 22.5%                 |
| 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         | 829,027.52                   | 1,015,777.52      | 22.5%                 |
| 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            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 14.75                        | 10.00             | -32.2%                |
| 5) TOTAL, REVENUES  |                |                         | 14.75                        | 10.00             | -32.2%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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                         | 2,193.00          | New                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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                         | 2,193.00          | New                   |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 14.75                        | (2,183.00)        | -14900.0%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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 | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 14.75                        | (2,183.00)        | -14900.0%             |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,173.27                     | 2,188.02          | 0.7%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,173.27                     | 2,188.02          | 0.7%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,173.27                     | 2,188.02          | 0.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,188.02                     | 5.02              | -99.8%                |
| 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         | 2,188.02                     | 5.02              | -99.8%                |
| 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            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 45,216.19                    | 38,900.00         | -14.0%                |
| 4) Other Local Revenue  |                | 8600-8799               | 2,257,145.77                 | 2,234,650.00      | -1.0%                 |
| 5) TOTAL, REVENUES  |                |                         | 2,302,361.96                 | 2,273,550.00      | -1.3%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 7,320,450.63                 | 1,878,313.00      | -74.3%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 7,320,450.63                 | 1,878,313.00      | -74.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (5,018,088.67)               | 395,237.00        | -107.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 5,819,302.16                 | 0.00              | -100.0%               |
| 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  |                |                         | 5,819,302.16                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 801,213.49                   | 395,237.00        | -50.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,321,845.76                 | 2,123,059.25      | 60.6%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,321,845.76                 | 2,123,059.25      | 60.6%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,321,845.76                 | 2,123,059.25      | 60.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,123,059.25                 | 2,518,296.25      | 18.6%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 2,123,059.25                 | 2,518,296.25      | 18.6%                 |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 216,342.28                   | 12,468.00         | -94.2%                |
| 5) TOTAL, REVENUES  |                |                         | 216,342.28                   | 12,468.00         | -94.2%                |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 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               | 42,645.66                    | 34,732.00         | -18.6%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 2,000.00                     | 0.00              | -100.0%               |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 44,645.66                    | 34,732.00         | -22.2%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 171,696.62                   | (22,264.00)       | -113.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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 | 2014-15<br>Unaudited Actuals | 2015-16<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 171,696.62                   | (22,264.00)       | -113.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 115,202.14                   | 286,898.76        | 149.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 115,202.14                   | 286,898.76        | 149.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 115,202.14                   | 286,898.76        | 149.0%                |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 286,898.76                   | 264,634.76        | -7.8%                 |
| 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         | 286,898.76                   | 264,634.76        | -7.8%                 |

| Description  | 2014-15 Unaudited Actuals |            |            | 2015-16 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 2,318.30                  | 2,298.55   | 2,366.98   | 2,265.15          | 2,249.50             | 2,316.66             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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                 |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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                 |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 2,318.30                  | 2,298.55   | 2,366.98   | 2,265.15          | 2,249.50             | 2,316.66             |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools per EC 1981(a)(b)&(d)  | 10.74                     | 11.94      | 11.94      | 1.03              | 10.74                | 1.03                 |
| b. Special Education-Special Day Class   | 8.55                      | 8.93       | 8.93       | 9.00              | 9.00                 | 9.00                 |
| c. Special Education-NPS/LCI   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year   | 0.45                      | 1.00       | 1.00       | 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 0.00                      | 0.00       | 0.00       |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 19.74                     | 21.87      | 21.87      | 10.03             | 19.74                | 10.03                |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 2,338.04                  | 2,320.42   | 2,388.85   | 2,275.18          | 2,269.24             | 2,326.69             |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

|   | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases      | Decreases  | Ending Balance<br>June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|----------------|------------|---------------------------|
| <b>Governmental Activities:</b>             |                                |                                       |                              |                |            |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |                |            |                           |
| Land  | 341,760.00                     | 0.00                                  | 341,760.00                   | 0.00           | 0.00       | 341,760.00                |
| Work in Progress                            | 194,514.00                     | 0.00                                  | 194,514.00                   | 303,136.00     | 0.00       | 497,650.00                |
| Total capital assets not being depreciated  | 536,274.00                     | 0.00                                  | 536,274.00                   | 303,136.00     | 0.00       | 839,410.00                |
| Capital assets being depreciated:           |                                |                                       |                              |                |            |                           |
| Land Improvements                           |                                | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                      |
| Buildings                                   | 69,209,822.00                  | 0.00                                  | 69,209,822.00                | 105,520.00     | 84,243.00  | 69,231,099.00             |
| Equipment                                   | 3,495,334.00                   | 0.00                                  | 3,495,334.00                 | 206,735.00     | 0.00       | 3,702,069.00              |
| Total capital assets being depreciated      | 72,705,156.00                  | 0.00                                  | 72,705,156.00                | 312,255.00     | 84,243.00  | 72,933,168.00             |
| Accumulated Depreciation for:               |                                |                                       |                              |                |            |                           |
| Land Improvements                           |                                | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                      |
| Buildings                                   | (23,505,221.00)                | 6,363.00                              | (23,498,858.00)              | (1,622,519.00) | 29,485.00  | (25,150,862.00)           |
| Equipment                                   | (2,719,741.00)                 | 0.00                                  | (2,719,741.00)               | (202,795.00)   | 0.00       | (2,922,536.00)            |
| Total accumulated depreciation              | (26,224,962.00)                | 6,363.00                              | (26,218,599.00)              | (1,825,314.00) | 29,485.00  | (28,073,398.00)           |
| Total capital assets being depreciated, net | 46,480,194.00                  | 6,363.00                              | 46,486,557.00                | (1,513,059.00) | 113,728.00 | 44,859,770.00             |
| Governmental activity capital assets, net   | 47,016,468.00                  | 6,363.00                              | 47,022,831.00                | (1,209,923.00) | 113,728.00 | 45,699,180.00             |
| <b>Business-Type Activities:</b>            |                                |                                       |                              |                |            |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |                |            |                           |
| Land  |                                | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                      |
| Work in Progress                            |                                | 0.00                                  | 0.00                         | 0.00           | 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                         | 0.00           | 0.00       | 0.00                      |
| Buildings                                   |                                | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                      |
| Equipment                                   |                                | 0.00                                  | 0.00                         | 0.00           | 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                         | 0.00           | 0.00       | 0.00                      |
| Buildings                                   |                                | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                      |
| Equipment                                   |                                | 0.00                                  | 0.00                         | 0.00           | 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  
2014-15 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<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)  | 55.31%          |
|       | CEA Deficiency Amount<br>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<br>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   | \$14,270,795.46 |
|       | Appropriations Subject to Limit<br>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.   | \$14,270,795.46 |
| ICR   | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.   | 8.74%           |
|       |   |                 |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met         |
|       |   |                 |
|       |   |                 |
|       |   |                 |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 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 9, 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

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E-mail Address

| <b>PART I - CURRENT EXPENSE FORMULA</b>      | <b>Total Expense for Year (1)</b> | <b>EDP No.</b> | <b>Reductions (See Note 1) (2)</b> | <b>EDP No.</b> | <b>Current Expense of Education (Col 1 - Col 2) (3)</b> | <b>EDP No.</b> | <b>Reductions (Extracted) (See Note 2) (4a)</b> | <b>Reductions (Overrides)* (See Note 2) (4b)</b> | <b>EDP No.</b> | <b>Current Expense- Part II (Col 3 - Col 4) (5)</b> | <b>EDP No.</b> |
|--|-----------------------------------|----------------|------------------------------------|----------------|---|----------------|---|--|----------------|---|----------------|
| 1000 - Certificated Salaries                 | 10,840,810.38                     | 301            | 804,095.12                         | 303            | 10,036,715.26   | 305            | 21,491.00                                       | 43,541.94  | 307            | 9,993,173.32  | 309            |
| 2000 - Classified Salaries                   | 5,225,814.57                      | 311            | 670,400.76                         | 313            | 4,555,413.81  | 315            | 763,366.51                                      | 767,210.75                                       | 317            | 3,788,203.06  | 319            |
| 3000 - Employee Benefits (Excluding 3800)    | 5,806,583.12                      | 321            | 922,186.92                         | 323            | 4,884,396.20  | 325            | 261,483.21                                      | 265,223.31                                       | 327            | 4,619,172.89  | 329            |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,831,084.47                      | 331            | 17,958.22                          | 333            | 1,813,126.25  | 335            | 320,222.78                                      | 503,900.86                                       | 337            | 1,309,225.39  | 339            |
| 5000 - Services. . . & 7300 - Indirect Costs | 3,900,484.16                      | 341            | 94,558.22                          | 343            | 3,805,925.94  | 345            | 565,543.45                                      | 1,192,465.59                                     | 347            | 2,613,460.35  | 349            |
| <b>TOTAL</b>                                 |                                   |                |                                    |                | <b>25,095,577.46</b>                                    | <b>365</b>     | <b>TOTAL</b>                                    |  |                | <b>22,323,235.01</b>                                | <b>369</b>     |

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.

| <b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>  | <b>Object</b> | <b>EDP No.</b>    |
|--|---------------|-------------------|
| 1. Teacher Salaries as Per EC 41011. . . . .   | 1100          | 8,673,747.71 375  |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100          | 1,948,333.65 380  |
| 3. STRS. . . . .   | 3101 & 3102   | 1,247,576.14 382  |
| 4. PERS. . . . .   | 3201 & 3202   | 219,668.32 383    |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302   | 279,693.48 384    |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .   | 3401 & 3402   | 1,261,372.77 385  |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502   | 10,542.75 390     |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602   | 396,034.43 392    |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752   | 0.00              |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902   | 5,000.00 393      |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   |               | 14,041,969.25 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  |               | 1,664,942.53      |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |               | 309,787.46 396    |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |               | 29,635.28 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   |               | 12,347,391.44 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |               | 55.31%            |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .  |               |                   |

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

|  |               |
|--|---------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                           | 55.00%        |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .  | 55.31%        |
| 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). . . . . | 22,323,235.01 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .   | 0.00          |

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

Reduction of Common Core expenditures and contracted services paid to outside vendors.

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases    | Decreases    | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|--------------|--------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |              |              |                           |                                |
| General Obligation Bonds Payable               | 30,996,359.00                  | 0.00                                  | 30,996,359.00                | 5,360,000.00 | 6,468,991.00 | 29,887,368.00             | 1,083,773.00                   |
| State School Building Loans Payable            |                                | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                      | 0.00                           |
| Certificates of Participation Payable          | 3,070,463.00                   | 0.00                                  | 3,070,463.00                 | 0.00         | 0.00         | 3,070,463.00              | 0.00                           |
| Capital Leases Payable                         | 184,015.59                     | (0.59)                                | 184,015.00                   | 0.00         | 49,324.00    | 134,691.00                | 51,049.00                      |
| Lease Revenue Bonds Payable                    | 933,507.00                     | 0.00                                  | 933,507.00                   | 643,726.00   | 107,530.00   | 1,469,703.00              | 179,923.00                     |
| Other General Long-Term Debt                   | 6,438,368.50                   | (0.50)                                | 6,438,368.00                 | 1,229,193.00 | 126,402.00   | 7,541,159.00              | 172,629.00                     |
| Net Pension Liability                          |                                | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                      | 0.00                           |
| Net OPEB Obligation                            |                                | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                      | 0.00                           |
| Compensated Absences Payable                   | 105,465.00                     | 0.00                                  | 105,465.00                   | 0.00         | 12,156.00    | 93,309.00                 | 0.00                           |
| Governmental activities long-term liabilities  | 41,728,178.09                  | (1.09)                                | 41,728,177.00                | 7,232,919.00 | 6,764,403.00 | 42,196,693.00             | 1,487,374.00                   |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |              |              |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Net OPEB Obligation                            |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |              |              | 0.00                      |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                      | 0.00                           |

|   | 2014-15<br>Calculations       |              |                         | 2015-16<br>Calculations       |              |                         |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
|   | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)  | <b>2013-14 Actual</b>         |              |                         | <b>2014-15 Actual</b>         |              |                         |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)   | 14,555,504.18                 |              | 14,555,504.18           |                               |              | 14,270,795.46           |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)   | 2,379.20                      |              | 2,379.20                |                               |              | 2,338.04                |
| ADJUSTMENTS TO PRIOR YEAR LIMIT   | <b>Adjustments to 2013-14</b> |              |                         | <b>Adjustments to 2014-15</b> |              |                         |
| 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<br>(Lines A3 plus A4 minus A5)   |                               | 0.00         |                         |                               |              | 0.00                    |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                         |                               |              |                         |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)   | <b>2014-15 P2 Report</b>      |              |                         | <b>2015-16 P2 Estimate</b>    |              |                         |
| 1. Total K-12 ADA (Form A, Line A6)   | 2,338.04                      |              | 2,338.04                | 2,275.18                      |              | 2,275.18                |
| 2. Total Charter Schools ADA (Form A, Line C9)  | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)  |                               |              | 2,338.04                |                               |              | 2,275.18                |
| <b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>  | <b>2014-15 Actual</b>         |              |                         | <b>2015-16 Budget</b>         |              |                         |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                               |              |                         |                               |              |                         |
| 1. Homeowners' Exemption (Object 8021)  | 160,225.94                    |              | 160,225.94              | 160,222.00                    |              | 160,222.00              |
| 2. Timber Yield Tax (Object 8022)   | 55,160.48                     |              | 55,160.48               | 20,280.00                     |              | 20,280.00               |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)  | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 4. Secured Roll Taxes (Object 8041)   | 8,931,791.88                  |              | 8,931,791.88            | 8,829,161.00                  |              | 8,829,161.00            |
| 5. Unsecured Roll Taxes (Object 8042)   | 463,592.09                    |              | 463,592.09              | 489,548.00                    |              | 489,548.00              |
| 6. Prior Years' Taxes (Object 8043)   | 4,743.01                      |              | 4,743.01                | 2,980.00                      |              | 2,980.00                |
| 7. Supplemental Taxes (Object 8044)   | 109,084.14                    |              | 109,084.14              | 76,238.00                     |              | 76,238.00               |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | (1,393,974.41)                |              | (1,393,974.41)          | (1,522,800.00)                |              | (1,522,800.00)          |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 10. Other In-Lieu Taxes (Object 8082)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625)   | 2,027,808.84                  |              | 2,027,808.84            | 1,541,339.00                  |              | 1,541,339.00            |
| 12. Parcel Taxes (Object 8621)  | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)   | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)  | 0.00                          |              | 0.00                    | 0.00                          |              | 0.00                    |
| 15. Transfers to Charter Schools<br>in Lieu of Property Taxes (Object 8096)   | (2,630,387.06)                |              | (2,630,387.06)          | (2,931,617.00)                |              | (2,931,617.00)          |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)   | 7,728,044.91                  | 0.00         | 7,728,044.91            | 6,665,351.00                  | 0.00         | 6,665,351.00            |
| 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<br>(Lines C16 plus C17)   | 7,728,044.91                  | 0.00         | 7,728,044.91            | 6,665,351.00                  | 0.00         | 6,665,351.00            |

|  | 2014-15<br>Calculations |              |                         | 2015-16<br>Calculations |              |                         |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|  | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals |
| <b>EXCLUDED APPROPRIATIONS</b>   |                         |              |                         |                         |              |                         |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                           |                         |              | 221,682.37              |                         |              | 245,220.19              |
| <b>OTHER EXCLUSIONS</b>  |                         |              |                         |                         |              |                         |
| 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)   |                         |              | 221,682.37              |                         |              | 245,220.19              |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>   |                         |              |                         |                         |              |                         |
| 24. LCFF - CY (objects 8011 and 8012)  | 12,536,460.26           |              | 12,536,460.26           | 15,106,622.00           |              | 15,106,622.00           |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)   | (51,255.82)             |              | (51,255.82)             | 0.00                    |              | 0.00                    |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)  | 12,485,204.44           | 0.00         | 12,485,204.44           | 15,106,622.00           | 0.00         | 15,106,622.00           |
| <b>DATA FOR INTEREST CALCULATION</b>   |                         |              |                         |                         |              |                         |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)  | 28,368,592.07           |              | 28,368,592.07           | 28,731,925.00           |              | 28,731,925.00           |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)   | 64,640.55               |              | 64,640.55               | 50,000.00               |              | 50,000.00               |
| <b>APPROPRIATIONS LIMIT CALCULATIONS</b>   |                         |              |                         |                         |              |                         |
| <b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>   |                         |              |                         |                         |              |                         |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)   |                         |              | 14,555,504.18           |                         |              | 14,270,795.46           |
| 2. Inflation Adjustment  |                         |              | 0.9977                  |                         |              | 1.0382                  |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)                                       |                         |              | 0.9827                  |                         |              | 0.9731                  |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)   |                         |              | 14,270,795.46           |                         |              | 14,417,391.06           |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>   |                         |              |                         |                         |              |                         |
| 5. Local Revenues Excluding Interest (Line C18)  |                         |              | 7,728,044.91            |                         |              | 6,665,351.00            |
| 6. Preliminary State Aid Calculation   |                         |              |                         |                         |              |                         |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)         |                         |              | 280,564.80              |                         |              | 273,021.60              |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)                           |                         |              | 6,764,432.92            |                         |              | 7,997,260.25            |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)  |                         |              | 6,764,432.92            |                         |              | 7,997,260.25            |
| 7. Local Revenues in Proceeds of Taxes   |                         |              |                         |                         |              |                         |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])                                |                         |              | 33,097.91               |                         |              | 25,560.72               |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)   |                         |              | 7,761,142.82            |                         |              | 6,690,911.72            |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) |                         |              | 6,731,335.01            |                         |              | 7,971,699.53            |
| 9. Total Appropriations Subject to the Limit   |                         |              |                         |                         |              |                         |
| a. Local Revenues (Line D7b)   |                         |              | 7,761,142.82            |                         |              |                         |
| b. State Subventions (Line D8)   |                         |              | 6,731,335.01            |                         |              |                         |
| c. Less: Excluded Appropriations (Line C23)  |                         |              | 221,682.37              |                         |              |                         |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)  |                         |              | 14,270,795.46           |                         |              |                         |

[illegible]

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,149,214.43
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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|  |
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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) 20,282,447.25

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.67%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

|   |              |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 1,181,811.97 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 463,219.25   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 46,446.00    |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 132,107.97   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 6,569.71     |
| 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)  | 1,830,154.90 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 534,776.69   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 2,364,931.59 |

**B. Base Costs**

|   |               |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 17,409,136.36 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 3,271,979.56  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 2,045,030.66  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 441,279.47    |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00          |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 0.00          |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 332,576.32    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00          |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 6,792.00      |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00          |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 2,197,838.61  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 117,298.22    |
| 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)  | 1,247,630.38  |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)   | 0.00          |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)   | 27,069,561.58 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.76%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

8.74%

**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.

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>1,830,154.90</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(79,954.90)</u>    |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>0.00</u>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative   | <u>534,776.69</u>     |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B18); zero if positive  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>534,776.69</u>     |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| 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>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>534,776.69</u>     |

Approved indirect cost rate: 4.49%  
Highest rate used in any program: 4.49%

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 3010            | 1,371,558.37  | 61,582.97   | 4.49%                |
| 01          | 3310            | 534,655.35  | 5,594.65  | 1.05%                |
| 01          | 3315            | 127,878.27  | 5,741.73  | 4.49%                |
| 01          | 3550            | 47,178.00   | 2,118.00  | 4.49%                |
| 01          | 4035            | 186,538.85  | 8,321.91  | 4.46%                |
| 01          | 5810            | 85,965.18   | 3,642.34  | 4.24%                |
| 01          | 6010            | 381,854.73  | 17,145.27   | 4.49%                |
| 01          | 6500            | 2,390,539.23  | 107,335.21  | 4.49%                |
| 01          | 7090            | 23,100.63   | 693.02  | 3.00%                |
| 01          | 7091            | 5,325.39  | 159.76  | 3.00%                |
| 01          | 9010            | 2,044,717.74  | 2,882.91  | 0.14%                |
| 13          | 5310            | 1,232,221.86  | 55,326.76   | 4.49%                |
| 13          | 9010            | 15,408.52   | 691.84  | 4.49%                |

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|---|---------------------------------------|---|---|--|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>   |                                       |   |   |  |            |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 143,287.80                                  |   | 299,438.13   | 442,725.93 |
| 2. State Lottery Revenue  | 8560                                  | 313,729.87                                  |   | 89,096.59  | 402,826.46 |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |   | 0.00   | 0.00       |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts  | 8965                                  | 0.00  |   | 0.00   | 0.00       |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)  | 8980                                  | 0.00  |   |  | 0.00       |
| 6. Total Available<br>(Sum Lines A1 through A5)   |                                       | 457,017.67                                  | 0.00  | 388,534.72   | 845,552.39 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                                       |   |   |  |            |
| 1. Certificated Salaries  | 1000-1999                             | 1,000.00                                    |   |  | 1,000.00   |
| 2. Classified Salaries  | 2000-2999                             | 0.00  |   |  | 0.00       |
| 3. Employee Benefits  | 3000-3999                             | 134.69                                      |   |  | 134.69     |
| 4. Books and Supplies   | 4000-4999                             | 50,886.69                                   |   | 21,090.30  | 71,976.99  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)  | 5000-5999                             | 266,928.74                                  |   |  | 266,928.74 |
| b. Services and Other Operating<br>Expenditures (Resource 6300)   | 5000-5999, except<br>5100, 5710, 5800 |   |   |  |            |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)  | 5100, 5710, 5800                      |   |   | 14,636.00  | 14,636.00  |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |   |  | 0.00       |
| 7. Tuition  | 7100-7199                             | 0.00  |   |  | 0.00       |
| 8. Interagency Transfers Out  |                                       |   |   |  |            |
| a. To Other Districts, County<br>Offices, and Charter Schools   | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |   |  | 0.00       |
| b. To JPAs and All Others   | 7213,7223,<br>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<br>(Sum Lines B1 through B11 )  |                                       | 318,950.12                                  | 0.00  | 35,726.30  | 354,676.42 |
| <b>C. ENDING BALANCE</b>  |                                       |   |   |  |            |
| (Must equal Line A6 minus Line B12)   | 979Z                                  | 138,067.55                                  | 0.00  | 352,808.42   | 490,875.97 |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |            |
| Classroom management software for paperless instruction, supplemental software used for credit recovery and iPad supplemental applications. |                                       |   |   |  |            |

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  |                                       |   | 2014-15<br>Expenditures |
|--|---|---------------------------------------|---|-------------------------|
|  | Goals   | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 28,250,185.94           |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 2,710,076.69            |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                         |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 0.00                    |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 56,176.99               |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 54,634.54               |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 478,439.00              |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 0.00                    |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                    |
|  |   | 9200                                  | 7651  |                         |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 2,067,427.32            |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                    |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 2,656,677.85            |
| D. Plus additional MOE expenditures:   |   |                                       |   |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 0.00                    |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                         |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 22,883,431.40           |

| Section II - Expenditures Per ADA  |               | 2014-15<br>Annual ADA/<br>Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)   |               | 2,320.42                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |               | 9,861.76                                |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   |               |   |
|  | <b>Total</b>  | <b>Per ADA</b>                          |
| 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.) | 20,732,966.65 | 8,786.53                                |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)  | 0.00          | 0.00                                    |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)  | 20,732,966.65 | 8,786.53                                |
| B. Required effort (Line A.2 times 90%)  | 18,659,669.99 | 7,907.88                                |
| C. Current year expenditures (Line I.E and Line II.B)  | 22,883,431.40 | 9,861.76                                |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00          | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)  | 0.00%         | 0.00%                                   |

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report

| Goal                       | Program/Activity  | ----- Direct Costs -----                     |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 56,910.13                                    | 0.00                                   | 56,910.13                            | 4,300.96   |  | 61,211.09   |
| 1110                       | Regular Education, K-12   | 13,310,065.69                                | 5,644,710.22                           | 18,954,775.91                        | 1,432,498.95   |  | 20,387,274.86   |
| 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   | 116,590.90                                   | 34,530.03                              | 151,120.93                           | 11,420.90  |  | 162,541.83  |
| 3700                       | Specialized Secondary Programs  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 3800                       | Vocational Education  | 60,274.00                                    | 0.00                                   | 60,274.00                            | 4,555.18   |  | 64,829.18   |
| 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   | 180,904.39                                   | 34,530.03                              | 215,434.42                           | 16,281.36  |  | 231,715.78  |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 5000-5999                  | Special Education   | 3,236,111.08                                 | 536,009.86                             | 3,772,120.94                         | 285,076.40   |  | 4,057,197.34  |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 7110                       | Nonagency - Educational   | 2,067,383.26                                 | 346,427.05                             | 2,413,810.31                         | 182,422.66   |  | 2,596,232.97  |
| 7150                       | Nonagency - Other   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 8100                       | Community Services  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 8500                       | Child Care and Development Services   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ----                       | Food Services   |  |  |                                      |  | 1,094.45                                 | 1,094.45  |
| ----                       | Enterprise  |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  | 60,585.63                                | 60,585.63   |
| ----                       | Other Outgo   |  |  |                                      |  | 589,232.25                               | 589,232.25  |
| <b>Other Funds</b>         |   |  |  |                                      |  |  |   |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 0.00                                   | 0.00                                 | 94,289.12  |  | 94,289.12   |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | (56,018.60)  |  | (56,018.60)   |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 19,028,239.45                                | 6,596,207.19                           | 25,624,446.64                        | 1,974,826.93   | 650,912.33                               | 28,250,185.90   |

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional<br>Supervision and<br>Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and<br>Other Instructional<br>Resources<br>(Functions 2420-2495) | School<br>Administration<br>(Function 2700) | Pupil Support<br>Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community<br>Services<br>(Functions 5000-5999) | General<br>Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance<br>and Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Total         |
|-----------------------------------|-------------------------------------|--------------------------------------|---|--|---|---|---|---|--|--|--|---|---------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |  |   |   |   |   |  |  |  |   |               |
| 0001                              | Pre-Kindergarten                    | 10,169.54                            | 0.00  | 46,740.59  | 0.00  | 0.00  | 0.00                                    | 0.00  |  |  | 0.00   | 0.00  | 56,910.13     |
| 1110                              | Regular Education, K-12             | 12,352,572.38                        | 369,672.51  | 2,138.67   | 35,671.69                                   | 46,821.89   | 3,529.80                                | 441,279.47                                  |  |  | 58,379.28  | 0.00  | 13,310,065.69 |
| 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               | 116,345.90                           | 0.00  | 0.00   | 245.00                                      | 0.00  | 0.00                                    | 0.00  |  |  | 0.00   | 0.00  | 116,590.90    |
| 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                | 51,000.58                            | 8,853.42  | 0.00   | 0.00  | 0.00  | 420.00                                  | 0.00  |  |  | 0.00   | 0.00  | 60,274.00     |
| 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                           | 180,904.39                           | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |  |  | 0.00   | 0.00  | 180,904.39    |
| 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                   | 3,065,159.27                         | 119,471.78  | 0.00   | 51,480.03                                   | 0.00  | 0.00                                    | 0.00  |  |  | 0.00   | 0.00  | 3,236,111.08  |
| 6000                              | ROC/P                               | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |  |  | 0.00   | 0.00  | 0.00          |
| <b>Other Goals</b>                |                                     |                                      |   |  |   |   |   |   |  |  |  |   |               |
| 7110                              | Nonagency - Educational             | 1,637,284.86                         | 213,528.70  | 0.00   | 201,577.34                                  | 6,992.36  | 0.00                                    | 0.00  | 0.00   | 0.00   | 0.00   | 8,000.00  | 2,067,383.26  |
| 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          |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    |   | 0.00   | 0.00   | 0.00   | 0.00  | 0.00          |
| 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          |
| <b>Total Direct Charged Costs</b> |                                     | 17,413,436.92                        | 711,526.41  | 48,879.26  | 288,974.06                                  | 53,814.25   | 3,949.80                                | 441,279.47                                  | 0.00   | 0.00   | 58,379.28  | 8,000.00  | 19,028,239.45 |

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2014-15  
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 |              |
| <b>Instructional Goals</b>           |                                       |  |                 |                    |              |
| 0001                                 | Pre-Kindergarten                      | 0.00   | 0.00            | 0.00               | 0.00         |
| 1110                                 | Regular Education, K–12               | 2,719,718.37   | 2,087,506.18    | 837,485.67         | 5,644,710.22 |
| 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                 | 22,532.87  | 11,997.16       | 0.00               | 34,530.03    |
| 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                             | 22,532.87  | 11,997.16       | 0.00               | 34,530.03    |
| 4850                                 | Migrant Education                     | 0.00   | 0.00            | 0.00               | 0.00         |
| 5000-5999                            | Special Education (allocated to 5001) | 331,233.31   | 155,963.10      | 48,813.45          | 536,009.86   |
| 6000                                 | ROC/P                                 | 0.00   | 0.00            | 0.00               | 0.00         |
| <b>Other Goals</b>                   |                                       |  |                 |                    |              |
| 7110                                 | Nonagency - Educational               | 226,455.43   | 119,971.62      | 0.00               | 346,427.05   |
| 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         |
| <b>Other Funds</b>                   |                                       |  |                 |                    |              |
| --                                   | 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         |
| <b>Total Allocated Support Costs</b> |                                       | 3,322,472.85   | 2,387,435.22    | 886,299.12         | 6,596,207.19 |

Unaudited Actuals  
2014-15  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

|  |  |               |
|--|--|---------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |               |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 332,576.32    |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 46,446.00     |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,188,603.97  |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 463,219.25    |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 2,030,845.54  |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |               |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 19,028,239.45 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 6,596,207.19  |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 25,624,446.64 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |               |
| 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)  | 1,247,630.38  |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00          |
| 5  | Total Direct Charged Costs in Other Funds  | 1,247,630.38  |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 26,872,077.02 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 7.56%         |

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

| Type of Activity   | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total      |
|--|----------------------------------|-------------------------------|---|--------------------------------------|------------|
| Food Services<br>(Objects 1000-5999, 6400, and 6500)         | 1,094.45                         |                               |   |                                      | 1,094.45   |
| Enterprise<br>(Objects 1000-5999, 6400, and 6500)            |                                  | 0.00                          |   |                                      | 0.00       |
| Facilities Acquisition & Construction<br>(Objects 1000-6500) |                                  |                               | 60,585.63   |                                      | 60,585.63  |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |   | 589,232.25                           | 589,232.25 |
| <b>Total Other Costs</b>                                     | 1,094.45                         | 0.00                          | 60,585.63   | 589,232.25                           | 650,912.33 |

Unaudited Actuals  
2014-15  
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<br>and Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and Other<br>Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3100-3199 &<br>3900) | Plant Maintenance and<br>Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Pupil Transportation<br>(Function 3600) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62,<br/>Goals 0000 and 9000 (will be allocated based on factors input)</b>                       | 156,737.67   | 292,364.40  | 1,773,497.76                             | 1,099,873.04  | 2,271,567.30   | 115,867.93  | 886,299.12                              |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if<br>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)                            |
| <b>Instructional Goals Description</b>   |  |   |  |   |  |   |   |
| 0001 Pre-Kindergarten  |  |   |  |   |  |   |   |
| 1110 Regular Education, K-12   | 120.70   | 120.70  | 120.70                                   | 120.70  | 174.00   | 174.00  | 875.00                                  |
| 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)  | 14.70  | 14.70   | 14.70                                    | 14.70   | 13.00  | 13.00   | 51.00                                   |
| 6000 ROC/P   |  |   |  |   |  |   |   |
| <b>Other Goals Description</b>   |  |   |  |   |  |   |   |
| 7110 Nonagency - Educational   | 10.05  | 10.05   | 10.05                                    | 10.05   | 10.00  | 10.00   |   |
| 7150 Nonagency - Other   |  |   |  |   |  |   |   |
| 8100 Community Services  |  |   |  |   |  |   |   |
| 8500 Child Care and Development Services   |  |   |  |   |  |   |   |
| <b>Other Funds Description</b>   |  |   |  |   |  |   |   |
| - - Adult Education (Fund 11)  |  |   |  |   |  |   |   |
| - - Child Development (Fund 12)  |  |   |  |   |  |   |   |
| - - Cafeteria (Funds 13 & 61)  |  |   |  |   |  |   |   |
| <b>C. Total Allocation Factors</b>   | 147.45   | 147.45  | 147.45                                   | 147.45  | 199.00   | 199.00  | 926.00                                  |

| 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        |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |   |              | 352          |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries   | 83,773.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 151,282.39   | 785,826.11  |              | 1,020,882.14 |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 158,886.60   | 339,749.15  |              | 498,635.75   |
| 3000-3999  | Employee Benefits   | 26,515.18                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 106,516.84   | 405,753.57  |              | 538,785.59   |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 8,523.69   | 9,072.49  |              | 17,596.18    |
| 5000-5999  | Services and Other Operating Expenditures   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 210,466.98  | 527,695.58   | 422,048.86  |              | 1,160,211.42 |
| 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  | 110,288.82                                 | 0.00                              | 0.00  | 0.00                                   | 210,466.98  | 952,905.10   | 1,962,450.18  | 0.00         | 3,236,111.08 |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 5,741.73  | 0.00   | 112,929.86  |              | 118,671.59   |
| 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   | 536,009.81                                 |                                   |   |  |   |  |   |              | 536,009.81   |
|  | Total Indirect Costs and PCR Allocations  | 536,009.81                                 | 0.00                              | 0.00  | 0.00                                   | 5,741.73  | 0.00   | 112,929.86  | 0.00         | 654,681.40   |
|  | TOTAL COSTS   | 646,298.63                                 | 0.00                              | 0.00  | 0.00                                   | 216,208.71  | 952,905.10   | 2,075,380.04  | 0.00         | 3,890,792.48 |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |   |              |              |
| 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  | 120,230.98   | 279,938.06  |              | 400,169.04   |
| 3000-3999  | Employee Benefits   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 45,237.80  | 89,248.51   |              | 134,486.31   |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 7,940.75   | 0.00  |              | 7,940.75     |
| 5000-5999  | Services and Other Operating Expenditures   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 127,878.27  | 0.00   | 110,651.96  |              | 238,530.23   |
| 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                                   | 127,878.27  | 173,409.53   | 479,838.53  | 0.00         | 781,126.33   |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 5,741.73  | 0.00   | 5,594.65  |              | 11,336.38    |
| 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                                   | 5,741.73  | 0.00   | 5,594.65  | 0.00         | 11,336.38    |
|  | TOTAL BEFORE OBJECT 8980  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 133,620.00  | 173,409.53   | 485,433.18  | 0.00         | 792,462.71   |
| 8980   | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 0.00         |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |   |              | 792,462.71   |

|   |  | 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        |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| Object Code   | Description  |  |                                   |   |  |   |  |   |              |              |
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) |  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries  | 83,773.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 151,282.39   | 785,826.11  |              | 1,020,882.14 |
| 2000-2999   | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 38,655.62  | 59,811.09   |              | 98,466.71    |
| 3000-3999   | Employee Benefits  | 26,515.18                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 61,279.04  | 316,505.06  |              | 404,299.28   |
| 4000-4999   | Books and Supplies   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 582.94   | 9,072.49  |              | 9,655.43     |
| 5000-5999   | Services and Other Operating Expenditures  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 527,695.58   | 311,396.90  |              | 921,681.19   |
| 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   | 110,288.82                                 | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 779,495.57   | 1,482,611.65  | 0.00         | 2,454,984.75 |
| 7310  | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 107,335.21  |              | 107,335.21   |
| 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  | 536,009.81                                 |                                   |   |  |   |  |   |              | 536,009.81   |
|   | Total Indirect Costs and PCR Allocations   | 536,009.81                                 | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 107,335.21  | 0.00         | 643,345.02   |
|   | TOTAL BEFORE OBJECT 8980   | 646,298.63                                 | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 779,495.57   | 1,589,946.86  | 0.00         | 3,098,329.77 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 0.00         |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 3,098,329.77 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)                  |  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries  | 881.48                                     | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 881.48       |
| 2000-2999   | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | (22.39)  | 0.00  |              | (22.39)      |
| 3000-3999   | Employee Benefits  | 118.74                                     | 0.00                              | 0.00  | 0.00                                   | 0.00  | 22.39  | 4,318.74  |              | 4,459.87     |
| 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   | 1,000.22                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 4,318.74  | 0.00         | 5,318.96     |
| 7310  | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7350  | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|   | Total Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  | 0.00         | 0.00         |
|   | TOTAL BEFORE OBJECT 8980   | 1,000.22                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 4,318.74  | 0.00         | 5,318.96     |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 0.00         |
| 8980  | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 1,878,691.54 |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 1,884,010.50 |

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

| 2013-14 Expenditures   | A. State and Local | B. Local Only |
|--|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section          | 2,523,428.14       | 1,638,395.63  |
| 2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)       | 0.00               | 0.00          |
| _____  |                    |               |
| _____  |                    |               |
| _____  |                    |               |
| 3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below)<br>(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. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation<br>(Sum lines 1 through 4)   | 2,523,428.14       | 1,638,395.63  |
| <b>C. Unduplicated Pupil Count</b>   |                    |               |
| 1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet   | 351.00             |               |
| 2. Enter any adjustments not included in Line C1 (explain below)   | 0.00               |               |
| _____  |                    |               |
| _____  |                    |               |
| _____  |                    |               |
| 3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation<br>(Line C1 plus Line C2)  | 351.00             |               |

**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 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 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 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>540,250.00</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>133,620.00</u>      |                   |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>101,080.50</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)

101,080.50 (f)

**SELPA:** Shasta County (AO)

**SECTION 3**

|  | Column A   | Column B   | Column C              |
|--|--|--|-----------------------|
|  | Actual Expenditures<br>FY 2014-15<br>(LE-CY Worksheet) | Actual Expenditures<br>FY 2013-14<br>(LE-PY Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b> |  |  |                       |
| 1. Total special education expenditures                | 3,890,792.48   |  |                       |
| 2. Less: Expenditures paid from federal sources        | 792,462.71   |  |                       |
| 3. Expenditures paid from state and local sources      | 3,098,329.77   | 2,523,428.14   |                       |
| Less: Exempt reduction(s) from SECTION 1               |  | 0.00   |                       |
| Less: 50% reduction from SECTION 2                     |  | 0.00   |                       |
| Net expenditures paid from state and local sources     | 3,098,329.77   | 2,523,428.14   | 574,901.63            |
| 4. Special education unduplicated pupil count          | 352  | 351  |                       |
| 5. Per capita state and local expenditures (A3/A4)     | 8,802.07   | 7,189.25   | 1,612.82              |

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 2014-15</u>   | <u>FY 2013-14</u>   | <u>Difference</u> |
|--|---------------------|---------------------|-------------------|
| 1. Last year's local expenditures met MOE requirement: |                     |                     |                   |
| a. Expenditures paid from local sources                | 1,884,010.50        | 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               | <u>1,884,010.50</u> | <u>1,638,395.63</u> | <u>245,614.87</u> |
| b. Per capita local expenditures (B1a/A4)              | <u>5,352.30</u>     | <u>4,667.79</u>     | <u>684.51</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 2014-15 MOE requirement and make the selection on Page 1.**

Michelle Glover  
Contact Name

530-245-7915  
Telephone Number

Director of Business Services  
Title

mglover@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        |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
|  | <b>UNDUPLICATED PUPIL COUNT</b>   |  |                                   |   |  |   |  |   |              | 352          |
| <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                  |   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries   | 86,688.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 155,361.00   | 878,851.00  |              | 1,120,900.00 |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 174,991.00   | 359,306.00  |              | 534,297.00   |
| 3000-3999  | Employee Benefits   | 21,291.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 104,268.00   | 371,897.00  |              | 497,456.00   |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 8,500.00   | 10,400.00   |              | 18,900.00    |
| 5000-5999  | Services and Other Operating Expenditures   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 368,941.00  | 767,708.00   | 294,080.00  |              | 1,430,729.00 |
| 6000-6999  | Capital Outlay  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|  | Total Direct Costs  | 107,979.00                                 | 0.00                              | 0.00  | 0.00                                   | 368,941.00  | 1,210,828.00   | 1,914,534.00  | 0.00         | 3,602,282.00 |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 6,989.00  | 0.00   | 22,251.00   |              | 29,240.00    |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|  | Total Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 6,989.00  | 0.00   | 22,251.00   | 0.00         | 29,240.00    |
|  | TOTAL COSTS   | 107,979.00                                 | 0.00                              | 0.00  | 0.00                                   | 375,930.00  | 1,210,828.00   | 1,936,785.00  | 0.00         | 3,631,522.00 |
| <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries   | 86,688.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 155,361.00   | 878,851.00  |              | 1,120,900.00 |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 43,995.00  | 61,390.00   |              | 105,385.00   |
| 3000-3999  | Employee Benefits   | 21,291.00                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 56,936.00  | 283,818.00  |              | 362,045.00   |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 1,000.00   | 10,400.00   |              | 11,400.00    |
| 5000-5999  | Services and Other Operating Expenditures   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 242,310.00  | 767,208.00   | 294,080.00  |              | 1,303,598.00 |
| 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  | 107,979.00                                 | 0.00                              | 0.00  | 0.00                                   | 242,310.00  | 1,024,500.00   | 1,528,539.00  | 0.00         | 2,903,328.00 |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|  | Total Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  | 0.00         | 0.00         |
|  | TOTAL BEFORE OBJECT 8980  | 107,979.00                                 | 0.00                              | 0.00  | 0.00                                   | 242,310.00  | 1,024,500.00   | 1,528,539.00  | 0.00         | 2,903,328.00 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 0.00         |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |   |              | 2,903,328.00 |

| Object Code   | Description  | Special Education,<br>Unspecified<br>(Goal 5001) | Regionalized<br>Services<br>(Goal 5050) | Regionalized<br>Program<br>Specialist<br>(Goal 5060) | Special<br>Education, Infants<br>(Goal 5710) | Special<br>Education,<br>Preschool<br>Students<br>(Goal 5730) | Spec. Education,<br>Ages 5-22<br>Severely Disabled<br>(Goal 5750) | Spec. Education,<br>Ages 5-22<br>Nonseverely<br>Disabled<br>(Goal 5770) | Adjustments* | Total        |
|---|--|--|---|--|--|---|---|---|--------------|--------------|
| <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |  |  |   |  |  |   |   |   |              |              |
| 1000-1999   | Certificated Salaries  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 2000-2999   | Classified Salaries  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 3000-3999   | Employee Benefits  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 4000-4999   | Books and Supplies   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 5000-5999   | Services and Other Operating Expenditures  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 6000-6999   | Capital Outlay   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 7130  | State Special Schools  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 7430-7439   | Debt Service   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
|   | Total Direct Costs   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00         | 0.00         |
| 7310  | Transfers of Indirect Costs  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
| 7350  | Transfers of Indirect Costs - Interfund  | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |              | 0.00         |
|   | Total Indirect Costs   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00         | 0.00         |
|   | TOTAL BEFORE OBJECT 8980   | 0.00   | 0.00                                    | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00         | 0.00         |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)  |  |   |  |  |   |   |   |              | 0.00         |
| 8980  | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |  |   |  |  |   |   |   |              |              |
|   | TOTAL COSTS  |  |   |  |  |   |   |   |              | 1,848,689.00 |
|   |  |  |   |  |  |   |   |   |              | 1,848,689.00 |

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

| Object Code   |   | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total        |
|---|---|-------------|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
|   | UNDUPLICATED PUPIL COUNT  |             |  |                                   |   |  |   |  |   |              | 352          |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)                  |   |             |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries   | 83,773.64   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 151,282.39   | 785,826.11  |              | 1,020,882.14 |
| 2000-2999   | Classified Salaries   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 158,886.60   | 339,749.15  |              | 498,635.75   |
| 3000-3999   | Employee Benefits   | 26,515.18   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 106,516.84   | 405,753.57  |              | 538,785.59   |
| 4000-4999   | Books and Supplies  | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 8,523.69   | 9,072.49  |              | 17,596.18    |
| 5000-5999   | Services and Other Operating Expenditures   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 210,466.98                             | 527,695.58  | 422,048.86   |   |              | 1,160,211.42 |
| 6000-6999   | Capital Outlay  | 0.00        | 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  |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|   | Total Direct Costs  | 110,288.82  | 0.00                                       | 0.00                              | 0.00  | 210,466.98                             | 952,905.10  | 1,962,450.18   |   | 0.00         | 3,236,111.08 |
|   |   |             |  |                                   |   |  |   |  |   |              |              |
| 7310  | Transfers of Indirect Costs   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 5,741.73                               | 0.00  | 112,929.86   |   |              | 118,671.59   |
| 7350  | Transfers of Indirect Costs - Interfund   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| PCRA  | Program Cost Report Allocations (non-add)   | 536,009.81  |  |                                   |   |  |   |  |   |              | 536,009.81   |
|   | Total Indirect Costs  | 0.00        | 0.00                                       | 0.00                              | 0.00  | 5,741.73                               | 0.00  | 112,929.86   |   | 0.00         | 118,671.59   |
|   | TOTAL COSTS   | 110,288.82  | 0.00                                       | 0.00                              | 0.00  | 216,208.71                             | 952,905.10  | 2,075,380.04   |   | 0.00         | 3,354,782.67 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) |   |             |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 2000-2999   | Classified Salaries   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 120,230.98   | 279,938.06  |              | 400,169.04   |
| 3000-3999   | Employee Benefits   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 45,237.80  | 89,248.51   |              | 134,486.31   |
| 4000-4999   | Books and Supplies  | 0.00        | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 7,940.75   | 0.00  |              | 7,940.75     |
| 5000-5999   | Services and Other Operating Expenditures   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 127,878.27                             | 0.00  | 110,651.96   |   |              | 238,530.23   |
| 6000-6999   | Capital Outlay  | 0.00        | 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  |              | 0.00         |
| 7430-7439   | Debt Service  | 0.00        | 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  | 127,878.27                             | 173,409.53  | 479,838.53   |   | 0.00         | 781,126.33   |
|   |   |             |  |                                   |   |  |   |  |   |              |              |
| 7310  | Transfers of Indirect Costs   | 0.00        | 0.00                                       | 0.00                              | 0.00  | 5,741.73                               | 0.00  | 5,594.65   |   |              | 11,336.38    |
| 7350  | Transfers of Indirect Costs - Interfund   | 0.00        | 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  | 5,741.73                               | 0.00  | 5,594.65   |   | 0.00         | 11,336.38    |
|   | TOTAL BEFORE OBJECT 8980  | 0.00        | 0.00                                       | 0.00                              | 0.00  | 133,620.00                             | 173,409.53  | 485,433.18   |   | 0.00         | 792,462.71   |
| 8980  | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |             |  |                                   |   |  |   |  |   |              | 0.00         |
|   | TOTAL COSTS   |             |  |                                   |   |  |   |  |   |              | 792,462.71   |

| 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        |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries  | 83,773.64                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 151,282.39   | 785,826.11  |              | 1,020,882.14 |
| 2000-2999  | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 38,655.62  | 59,811.09   |              | 98,466.71    |
| 3000-3999  | Employee Benefits  | 26,515.18                                  | 0.00                              | 0.00  | 0.00                                   | 0.00  | 61,279.04  | 316,505.06  |              | 404,299.28   |
| 4000-4999  | Books and Supplies   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 582.94   | 9,072.49  |              | 9,655.43     |
| 5000-5999  | Services and Other Operating Expenditures  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 527,695.58   | 311,396.90  |              | 921,681.19   |
| 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   | 110,288.82                                 | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 779,495.57   | 1,482,611.65  | 0.00         | 2,454,984.75 |
| 7310   | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 107,335.21  |              | 107,335.21   |
| 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)  | 536,009.81                                 |                                   |   |  |   |  |   |              | 536,009.81   |
|  | Total Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 107,335.21  | 0.00         | 107,335.21   |
|  | TOTAL BEFORE OBJECT 8980   | 110,288.82                                 | 0.00                              | 0.00  | 0.00                                   | 82,588.71   | 779,495.57   | 1,589,946.86  | 0.00         | 2,562,319.96 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 0.00         |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 2,562,319.96 |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999  | Certificated Salaries  | 881.48                                     | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 881.48       |
| 2000-2999  | Classified Salaries  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | (22.39)  | 0.00  |              | (22.39)      |
| 3000-3999  | Employee Benefits  | 118.74                                     | 0.00                              | 0.00  | 0.00                                   | 0.00  | 22.39  | 4,318.74  |              | 4,459.87     |
| 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   | 1,000.22                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 4,318.74  | 0.00         | 5,318.96     |
| 7310   | Transfers of Indirect Costs  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7350   | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|  | Total Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  | 0.00         | 0.00         |
|  | TOTAL BEFORE OBJECT 8980   | 1,000.22                                   | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 4,318.74  | 0.00         | 5,318.96     |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 0.00         |
| 8980   | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 1,878,691.54 |
|  | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 1,884,010.50 |

\* 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 2015-16 Budget by LEA (LB-B) and the 2014-15 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 2015-16 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>506,742.00</u>      |                   |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)                 | <u>540,250.00</u>      |                   |
| Increase in funding (if difference is positive)   | <u>0.00</u>            |                   |
| Maximum available for MOE reduction (50% of increase in funding)  | <u>0.00</u> (a)        |                   |
| Current year funding (IDEA Section 619 - Resource 3315)   | <u>133,620.00</u>      |                   |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>96,054.30</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)

96,054.30 (f)

**SELPA:** Shasta County (AO)

**SECTION 3**

|  | <b>Column A</b>   | <b>Column B</b>  | <b>Column C</b>               |
|--|---|--|-------------------------------|
|  | <b>Budgeted Amounts<br/>FY 2015-16<br/>(LB-B Worksheet)</b> | <b>Actual Expenditures<br/>FY 2014-15<br/>(LE-B Worksheet)</b> | <b>Difference<br/>(A - B)</b> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b> |   |  |                               |
| 1. Total special education expenditures                | 3,631,522.00  |  |                               |
| 2. Less: Expenditures paid from federal sources        | 728,194.00  |  |                               |
| 3. Expenditures paid from state and local sources      | 2,903,328.00  | 2,562,319.96   |                               |
| 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     | 2,903,328.00  | 2,562,319.96   | 341,008.04                    |
| 4. Special education unduplicated pupil count          | 352   | 352  |                               |
| 5. Per capita state and local expenditures (A3/A4)     | 8,248.09  | 7,279.32   | 968.77                        |

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**

|  | <b>Budget<br/>FY 2015-16</b> | <b>Actual<br/>FY 2014-15</b> | <b>Difference</b> |
|--|------------------------------|------------------------------|-------------------|
| 1. Last year's local expenditures met MOE requirement: |                              |                              |                   |
| a. Expenditures paid from local sources                | 1,848,689.00                 | 1,884,010.50                 |                   |
| Less: Exempt reduction(s) from SECTION 1               |                              | 0.00                         |                   |
| Less: 50% reduction from SECTION 2                     |                              | 0.00                         |                   |
| Net expenditures paid from local sources               | 1,848,689.00                 | 1,884,010.50                 | (35,321.50)       |
| b. Per capita local expenditures (B1a/A4)              | 5,251.96                     | 5,352.30                     | (100.34)          |

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 2015-16 MOE requirement and make the selection on Page 1.**

Michelle Glover  
Contact Name

530-245-7915  
Telephone Number

Director of Business Services  
Title

mglover@gwusd.org  
E-mail Address

Unaudited Actuals  
2014-15 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (1,637.48)            | 0.00                       | (56,018.60)           |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 241,282.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 241,282.00                      | 0.00                          |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 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                                    | 1,637.48                 | 0.00                  | 56,018.60                  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 241,282.00                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 241,282.00                    |
| 21 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 5,819,302.16                            |                                 |                               |
| 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                             |                          |                       |                            |                       | 5,819,302.16                           | 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<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>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                                   | 1,637.48                 | (1,637.48)            | 56,018.60                  | (56,018.60)           | 6,060,584.16                           | 6,060,584.16                            | 241,282.00                      | 241,282.00                    |