

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION

March 13, 2012

6:00 pm

Loyalton Middle School, Room 4, Loyalton, California

This meeting will be available for videoconferencing at Downieville, CA

In the case of a technological difficulty at either school site, videoconferencing will not be available.

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Board of Education, 305 S. Lincoln Street, Sierraville, CA 96126 and, when feasible, attached to the County's online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

A. CALL TO ORDER

B. ROLL CALL

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA

E. INFORMATION/DISCUSSION ITEMS

1. Correspondence
2. Superintendent's Report
 - a. Recognition – Randy Prichard
 - b. Secure Rural Schools
 - c. Reduction in Workforce/Program
3. Business Report
 - a. Board Report-Expenditures by Object 07/01/11 to 2/29/12**
 - b. Letter from California Department of Education confirming 2011-2012 First Interim Report Certification**
4. Staff Reports (5 minutes)
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held February 14, 2012**
2. Approval of bill warrants for month of February 2012**

G. ACTION ITEMS

1. Old Business

- a. Approval of Administrative Regulation 6145.2, Athletic Competition, revision**

2. New Business

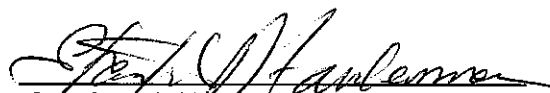
- a. Approval of Administrative Regulation 1340, Access to District Records, revision**
- b. Approval of Board Policy 3110, Business and Non-instructional Operations, revision**
- c. Approval of Administrative Regulation 3541.1, Transportation for School-Related Trips, revision**
- d. Approval of Exhibit 3541.1, (1) and (2), Transportation for School-Related Trips, revision**
- e. Approval of Administrative Regulation 4161.2, Personal Leaves (Certificated), revision**
- f. Approval of Administrative Regulation 4261.2 Personal Leaves (Classified), revision**
- g. Adopt 2011-2012 Second Interim, Actuals as of January 31, 2012**

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on April 10, 2012, at Downieville School, Downieville, California, at 6:00 pm.
2. Suggested Agenda Items
 - a. _____
 - b. _____

I. ADJOURNMENT

*** prior month handout
** enclosed
* handout


Stanford J. Hardeman, Superintendent



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 7, 2012

RECEIVED

FEB 13 2012

**SCOE
S-PJUSD**

Stan Hardeman, Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
P.O. Box 157
Sierraville, CA 96126

Dear Superintendent Hardeman:

Subject: 2011–2012 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f) and Assembly Bill 114 (Chapter 43, Statutes of 2011), we have reviewed your county office of education and school district's First Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education and allow your offices to meet their financial obligations for the remainder of the fiscal year. We concur with your assessment that, based on current projections, your county office and school district will be able to meet their financial obligations for the current fiscal year and that positive certifications are appropriate.

We note that 2011–12 negotiations with the classified bargaining unit were not settled at the end of the first interim period. To the extent that collective bargaining agreements result in additional ongoing costs, we advise you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, the county office of education must provide the California Department of Education with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

Pursuant to *Government Code* Section 3547.5(b), a school district superintendent and its chief business official must certify in writing that the costs incurred under a negotiated bargaining agreement can be met by the school district during the term of the agreement. Upon settlement, please provide our office with a copy of the certification and an itemization of the budget revisions needed to implement the agreement.

Stan Hardeman, Superintendent
February 7, 2012
Page 2

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 16, 2012. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

A handwritten signature in cursive script, appearing to read "P. O'Guin".

Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp

Y2011-0204a-46

cc: Rose Asquith, Business Manager

Balances through February

| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Fund 01 - Gen Fund | | | | | | |
| 1100 | Teachers Salaries | 211,852.00 | 214,544.00 | 82,913.08 | 123,706.36 | 7,924.56 |
| 1120 | Certificated Substitutes | | | | 1,970.00 | 1,970.00- |
| 1200 | Certificated Pupil Support Ser | 71,063.00 | 82,745.00 | 23,542.88 | 35,314.32 | 23,887.80 |
| 1300 | Certificated Supervisor-Admini | 40,428.00 | 47,787.00 | 15,132.56 | 30,663.34 | 991.10 |
| | Total for Object 1000 | 323,343.00 | 345,076.00 | 121,588.52 | 191,654.02 | 31,833.46 |
| 2100 | Instructional Aides' Salaries | 100,146.00 | 91,376.00 | 34,779.45 | 55,302.24 | 4,294.31 |
| 2200 | Classified Support Salaries | 4,888.00 | 9,888.00 | 2,117.16 | 3,369.47 | 4,401.37 |
| 2300 | Classified Supervisors' Admini | 98,038.00 | 96,248.00 | 31,712.00 | 63,844.00 | 692.00 |
| 2400 | Clerical Technical Office Staf | 107,771.00 | 113,456.00 | 38,595.66 | 74,839.93 | 20.41 |
| 2900 | Other Classified Salaries | 8,144.00 | 5,760.00 | | 2,438.00 | 3,322.00 |
| | Total for Object 2000 | 314,989.00 | 319,728.00 | 107,204.27 | 199,793.64 | 12,730.09 |
| 3101 | STRS Certificated Positions | 26,733.00 | 28,699.00 | 10,031.04 | 15,545.81 | 3,122.15 |
| 3102 | STRS Classified Positions | 300.00 | 300.00 | 120.00 | 80.58 | 58- |
| 3201 | PERS Certificated Positions | 143.00 | 143.00 | | 207.54 | 64.54- |
| 3202 | PERS Classified Positions | 44,369.00 | 43,948.00 | 15,085.20 | 28,926.54 | 63.74- |
| 3301 | OASDI Certificated Positions | 187.00 | 592.00 | | 128.97 | 463.03 |
| 3302 | OASDI Classified Positions | 8,814.00 | 18,307.00 | 6,298.21 | 11,753.07 | 255.72 |
| 3311 | Medicare Certificated Position | 4,836.00 | 5,048.00 | 1,736.36 | 2,968.56 | 343.06 |
| 3312 | Medicare Classified Positions | 4,716.00 | 4,646.00 | 1,493.23 | 2,782.59 | 370.18 |
| 3401 | Health & Welfare Benefits Cert | 76,725.00 | 80,015.00 | 29,237.84 | 43,856.72 | 6,920.44 |
| 3402 | Health & Welfare Benefits Clas | 83,711.00 | 83,581.00 | 28,874.80 | 54,836.96 | 130.56- |
| 3501 | SUI Certificated | 5,154.00 | 5,750.00 | 1,957.52 | 3,347.41 | 445.07 |
| 3502 | SUI Classified | 5,347.00 | 5,334.00 | 1,726.00 | 3,170.66 | 437.34 |
| 3601 | Workers' Compensation Certific | 8,966.00 | 9,941.00 | 3,491.48 | 5,494.95 | 954.57 |
| 3602 | Workers' Compensation Classifi | 8,368.00 | 9,277.00 | 3,006.92 | 5,603.71 | 666.37 |
| 3701 | OPEB, Allocated Certificated | 21,054.00 | 42,109.00 | | 16,265.79 | 25,843.21 |
| 3801 | PERS Reduction Recapture | 48.00 | 48.00 | | 39.84 | 8.16 |
| 3802 | PERS Reduction Recapture | 5,855.00 | 5,633.00 | 1,974.28 | 3,678.54 | 19.82- |
| | Total for Object 3000 | 314,926.00 | 343,371.00 | 105,032.68 | 198,788.26 | 39,560.06 |
| 4100 | Approved Textbooks Core Curric | 313.00 | 636.00 | | 1,018.55 | 380.55- |
| 4200 | Library and Reference Material | 1,613.00 | 4,563.00 | | 5,250.00 | 687.00- |
| 4300 | Materials and Supplies | 15,757.00 | 15,963.00 | 1,207.26 | 4,974.04 | 9,781.70 |
| 4320 | Custodial Supplies | 1,600.00 | 1,600.00 | | 550.91 | 1,049.09 |
| 4330 | Office Supplies | 6,000.00 | 6,000.00 | | 486.13 | 5,513.87 |
| 4350 | Vehicle Upkeep | 7,000.00 | 7,000.00 | 965.14 | 322.25 | 5,722.61 |
| 4399 | Mat & Sup Undesignated Bal | | 55,521.00 | | | 55,521.00 |

Balances through February

| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
|--|--------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| 4400 | Noncapitalized Equipment | 8,940.00 | 8,940.00 | 1,952.03 | | 6,987.97 |
| Total for Object 4000 | | 41,223.00 | 100,225.00 | 4,114.43 | 12,601.86 | 83,506.69 |
| 5100 | Subagreements for Services | 50,000.00 | 50,000.00 | | | 50,000.00 |
| 5200 | Travel and Conference | 26,774.00 | 28,634.00 | 4,350.76 | 15,702.38 | 6,580.86 |
| 5300 | Dues and Membership | 16,321.00 | 16,321.00 | 1,575.00 | 7,694.00 | 7,052.00 |
| 5400 | Insurance | 10,702.00 | 10,702.00 | | 8,968.00 | 1,734.00 |
| 5500 | Operation Housekeeping Service | 10,000.00 | 10,000.00 | 430.69 | 2,043.36 | 7,525.95 |
| 5600 | Rentals, Leases, Repairs, Nonc | 8,603.00 | 8,103.00 | 361.93 | 277.95 | 7,483.12 |
| 5800 | Professional Consulting | 6,000.00 | 6,000.00 | 2,500.00 | 7,600.00 | 4,100.00 |
| 5801 | Legal Services | 40,386.00 | 40,386.00 | 20,000.00 | 1,500.00 | 21,886.00 |
| 5803 | Legal Publications | 500.00 | 500.00 | 175.00 | 50.00 | 375.00 |
| 5805 | Personnel Expense | 700.00 | 700.00 | 116.00 | 256.00 | 328.00 |
| 5806 | Negotiations | 2,000.00 | 2,000.00 | | | 2,000.00 |
| 5808 | Other Services & Fees | 1,500.00 | 1,500.00 | 401.33 | 828.67 | 270.00 |
| 5810 | Contractor Services | 247,903.00 | 273,351.00 | 103,212.55 | 119,847.07 | 50,291.38 |
| 5899 | SPJUSD to Reimburse | | | 1,865.71 | 1,209.51 | 3,075.22 |
| 5900 | Communications | 4,000.00 | 4,000.00 | | 933.40 | 3,066.60 |
| Total for Object 5000 | | 425,389.00 | 452,197.00 | 134,988.97 | 163,810.34 | 153,397.69 |
| 6400 | Equipment | | 34,728.00 | | 28,941.31 | 5,786.69 |
| 7110 | County Tuition Intor Dist Agre | 105,780.00 | 139,705.00 | 145,000.00 | 4,855.71 | 439.29 |
| 7141 | Tuition, excess cost etc betwe | 139,780.00 | 96,511.00 | 61,900.49 | 16,471.51 | 18,139.00 |
| 7310 | Direct Support/Indirect Costs | | | | | 00 |
| Total for Object 7000 | | 245,560.00 | 236,216.00 | 206,900.49 | 11,615.80 | 17,699.71 |
| Total for Expense accounts | | 1,665,430.00 | 1,831,541.00 | 679,829.36 | 807,205.25 | 344,506.39 |
| Total for Fund 01 and Expense accounts | | 1,665,430.00 | 1,831,541.00 | 679,829.36 | 807,205.25 | 344,506.39 |
| Total for Org 001, Fund 01 and Expense accounts | | 1,665,430.00 | 1,831,541.00 | 679,829.36 | 807,205.25 | 344,506.39 |

MINUTES OF THE REGULAR MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
February 14, 2012
Downieville School, Downieville, California

A. CALL TO ORDER

Vice-President SHARON DRYDEN called the meeting to order at 6:02 pm.

B. ROLL CALL

PRESENT:

Ms. Sharon Dryden, Vice President
Mr. Jeff Bosworth, Clerk
Mr. Mike Moore, Member
Mr. Todd York, Member

ABSENT: Mr. Allen Wright, President

VACANT: None

STAFF: Mr. Stan Hardeman, Superintendent
Ms. Rose Asquith, Business Manager
Ms. Hannah Tomatis, Administrative Assistant
Ms. Marla Stock, Site Administrator
Mr. Derek Cooper, Site Administrator
Ms. Marlene Mongolo, SELPA Director

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MSCU/YORK/MOORE

E. INFORMATION/DISCUSSION ITEMS

1. **CORRESPONDENCE** – There was none.

2. **SUPERINTENDENT'S REPORT**

- **Brown Act Webinar** – Information will be mailed to the trustees regarding a webinar on Open Meeting Laws provided by Keenan and Associates.
- **Secure Rural Schools** – There is still a strong bipartisan bill in the Senate. The House continues to favor reopening the forest. This would give schools 25 % percent of the receipts. This act may be challenged by environmental agencies.

3. **BUSINESS REPORT**

Ms. Asquith presented the Board Report-Expenditures by Object 07/01/11 to 1/31/12. There were no comments or questions.

4. **STAFF REPORT** – There was none.

5. **SPTA REPORT** – There was none.

6. **BOARD MEMBER'S REPORT**

DRYDEN: Appreciated the ability to complete the ethics training online.
BOSWORTH: Downieville School held a speech contest last evening.

7. **PUBLIC COMMENT**

Vice-President DRYDEN opened the meeting for public comment at 6:09 pm.

- a. Current location – Downieville teacher, Mr. Ricks, shared his idea for a Sierra City to Downieville, and possibly Yuba Pass to Downieville, run.
- b. Videoconference location – There was none.

Vice-President DRYDEN closed the meeting for public comment at 6:12 pm.

F. CONSENT CALENDAR

The following items were included in the consent calendar:

1. Approval of minutes of the Regular Board meeting held January 10, 2012;
2. Approval of bill warrants for month of January 2012;
3. Authorization to submit the Consolidated Application, Part II, 2011-2012
MSCU/YORK/MOORE

G. ACTION ITEMS

1. **NEW BUSINESS**

- a. Approval of Completion of Bargaining, 2011-2012 school year, Sierra-Plumas Classified Employees Association
MSCU/MOORE/YORK
- b. Approval of Completion of Bargaining, 2011-2012 school year, Confidential Employees
MSCU/MOORE/YORK
- c. Approval of revised 2012 Board of Education Meeting Calendar (reflecting relocation of Loyalton meetings)
MSCU/YORK/MOORE
- d. Acceptance of Retiree Health Benefits Liabilities Report, Alternative Measure Method
MSCU/YORK/MOORE
- e. Acceptance of the evaluation criteria for the Superintendent Evaluation
MSCU/YORK/MOORE

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- f. Approval of Board Policy 2121, Superintendent's Contract, revision
MSCU/MOORE/YORK
- g. Approval to DELETE Board Policy 3513.1, Cell Phone Reimbursement
MSCU/MOORE/YORK
- h. Approval of Administrative Regulation 3513.1, Cellular Phone Reimbursement, revision
MSCU/MOORE/YORK

Sierra County Board of Education
Regular Meeting Minutes
February 14, 2012

- i. Approval of Board Policies 4140, 4240, 4340, Bargaining Units, revision
MSCU/YORK/MOORE
- j. Approval of 4217.3 Layoff/Rehire, revision
MSCU/MOORE/YORK
- k. Approval of Board Policy 6145.2, Athletic Competition, revision
MSCU/YORK/MOORE
- l. Approval of ADMINISTRATIVE REGULATION 6145.2, Athletic Competition, revision
MOORE/YORK
Discussion regarding “actual or perceived”, page (a) and “parental permission” page (e) for
students 18 or over.
MOORE revised opening motion to lay this motion on the table for next month pending
supportive information. YORK seconded. Motion passed unanimously.
- m. Approval of Board Policy 6161.1, Selection and Evaluation of Instructional Materials, revision
MSCU/YORK/MOORE
- n. Approval of Administrative Regulation 6161.1, Selection and Evaluation of Instructional
Materials, revision
MSCU/YORK/MOORE
- o. Approval of Exhibit 6161.1, Selection and Evaluation of Instructional Materials, revision
MSCU/YORK/MOORE
- p. Approval of Board Bylaw 9223 Filling Vacancies, revision
MSCU/YORK/MOORE
- q. Approval of Board Bylaw 9320, Meetings and Notices, revision
MSCU/YORK/MOORE

H. ADVANCED PLANNING

The next regular meeting of the Board will be held on Tuesday, March 13, 2012, at Loyalton Middle School,
Loyalton, California at 6:00 pm.

Suggested Agenda Items

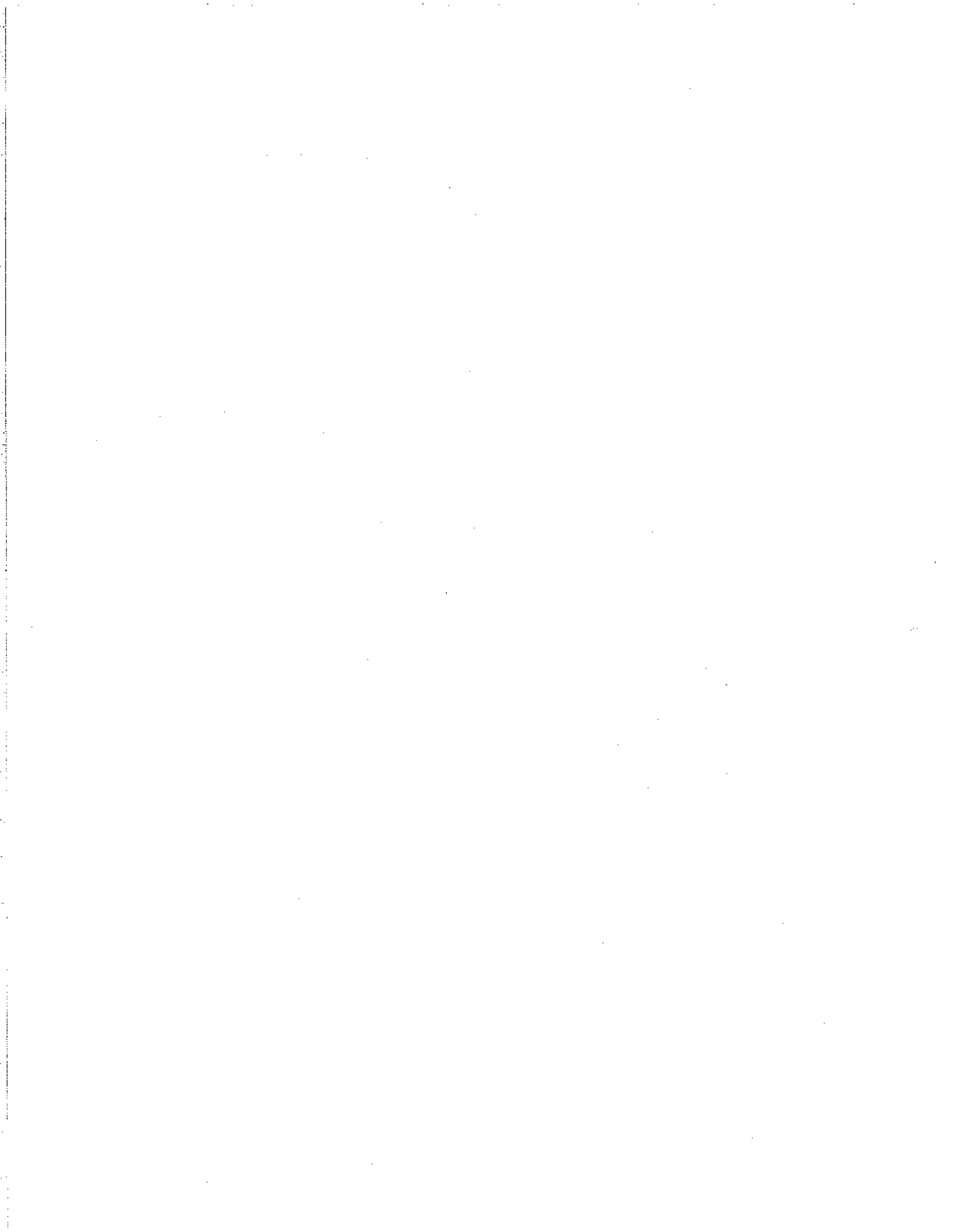
- a. Second Interim
- b. Administrative Regulation 6145.2

I. ADJOURNMENT

MSCU/YORK/MOORE
Adjourned at 6:34 pm.

Jeff Bosworth, Clerk

Stanford J. Hardeman, Superintendent
SIERRA COUNTY OFFICE OF EDUCATION
MINUTES



Checks Dated 02/01/2012 through 02/29/2012

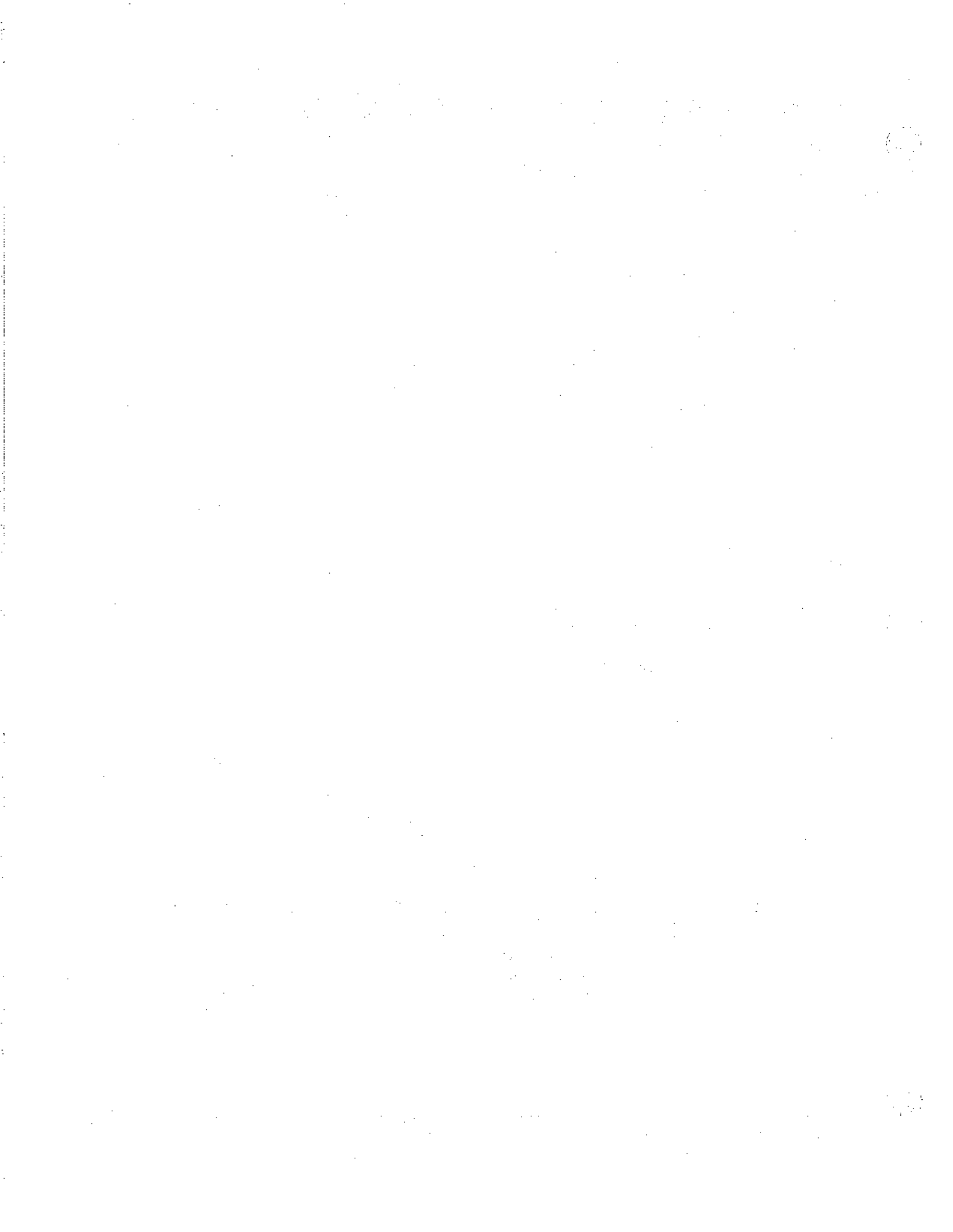
| Check Number | Check Date | Pay to the Order of | Fund Object | Expensed Amount | Check Amount |
|-------------------------------|------------|---------------------------------------|-------------|-----------------|------------------|
| 00013402 | 02/01/2012 | JAMES MARTA & COMPANY | 01-5810 | | 950.00 |
| 00013403 | 02/01/2012 | LIBERTY ENERGY | 01-5500 | | 348.77 |
| 00013404 | 02/01/2012 | BARBARA MCKURTIS | 01-5810 | | 3,600.00 |
| 00013405 | 02/01/2012 | QUILL CORPORATION | 01-4300 | | 145.60 |
| 00013406 | 02/01/2012 | SIERRA COUNTY OFFICE OF EDUCATION | 01-5808 | | 72.81 |
| 00013407 | 02/01/2012 | TRI COUNTY SCHOOLS GROUP | 01-9535 | 3,229.00 | |
| | | | 76-9576 | 13,689.00 | 16,918.00 |
| 00013408 | 02/01/2012 | ALLEN WRIGHT | 01-5200 | | 20.82 |
| 00013409 | 02/14/2012 | HM RECEIVABLES CO. LLC | 01-4300 | | 905.28 |
| 00013410 | 02/14/2012 | LIBERTY ENERGY | 01-5500 | | 160.51 |
| 00013411 | 02/14/2012 | BARBARA MCKURTIS | 01-5810 | | 3,600.00 |
| 00013412 | 02/14/2012 | SIERRA COUNTY OFFICE OF EDUCATION | 01-5808 | | 30.00 |
| 00013413 | 02/14/2012 | GAMBIUM LEARNING INC. | 01-4300 | | 175.74 |
| 00013414 | 02/14/2012 | U.S. BANK | 01-5900 | | 257.00 |
| 00013415 | 02/14/2012 | VOYAGER | 01-4350 | 122.30 | |
| | | | 01-5899 | 90.23 | 212.53 |
| 00013416 | 02/29/2012 | CDE CASHIER'S OFFICE | 01-8181 | | 21,346.18 |
| 00013417 | 02/29/2012 | HAWS, THEOBALD & AUMAN PC | 01-5800 | | 1,000.00 |
| 00013418 | 02/29/2012 | HILTON SACRAMENTO ARDEN WEST | 01-5200 | | 106.63 |
| 00013419 | 02/29/2012 | HILLARY LOZANO | 01-5200 | | 44.40 |
| 00013420 | 02/29/2012 | BARBARA MCKURTIS | 01-5810 | | 3,600.00 |
| 00013421 | 02/29/2012 | MIKE MOORE | 01-5200 | | 27.75 |
| 00013422 | 02/29/2012 | SACRAMENTO COUNTY OFFICE OF EDUCATION | 01-5200 | | 1,400.00 |
| 00013423 | 02/29/2012 | SIERRA COUNTY OFFICE OF EDUCATION | 01-5808 | | 71.41 |
| 00013424 | 02/29/2012 | TRI COUNTY SCHOOLS GROUP | 01-9535 | 3,229.00 | |
| | | | 76-9576 | 13,689.00 | 16,918.00 |
| 00013425 | 02/29/2012 | WESTERN SIERRA MEDICAL CENTER | 01-5805 | | 102.00 |
| Total Number of Checks | | | | 24 | 72,013.43 |

Fund Summary

| Fund | Description | Check Count | Expensed Amount |
|---------------------------------|----------------------------|-------------|------------------|
| 01 | County School Service Fund | 24 | 44,635.43 |
| 76 | Payroll Clearing | 2 | 27,378.00 |
| Total Number of Checks | | 24 | 72,013.43 |
| Less Unpaid Sales Tax Liability | | | .00 |
| Net (Check Amount) | | | 72,013.43 |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE



BACKUP RESEARCH TO AR6145.2, Athletic Competition

Trustees,

There were two questions in regard to this AR which I have identified with italics in the policy.

1. "Actual or perceived" be removed from the first paragraph.
2. Students age 18 can write their own notes, so do they need parent permission to drive to athletic events? (Parental Notifications #5)

1. See the Education Code and the Penal Code below:

Education Code §220. No person shall be subjected to discrimination on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, **or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code** in any program or activity conducted by an educational institution that receives, or benefits from, state financial assistance or enrolls pupils who receive state student financial aid.

Penal Code 422.55. For purposes of this title, and for purposes of all other state law unless an explicit provision of law or the context clearly requires a different meaning, the following shall apply:

(a) "Hate crime" means a criminal act committed, in whole or in part, because of one or more of the following actual or perceived characteristics of the victim:

- (1) Disability.
- (2) Gender.
- (3) Nationality.
- (4) Race or ethnicity.
- (5) Religion.
- (6) Sexual orientation.

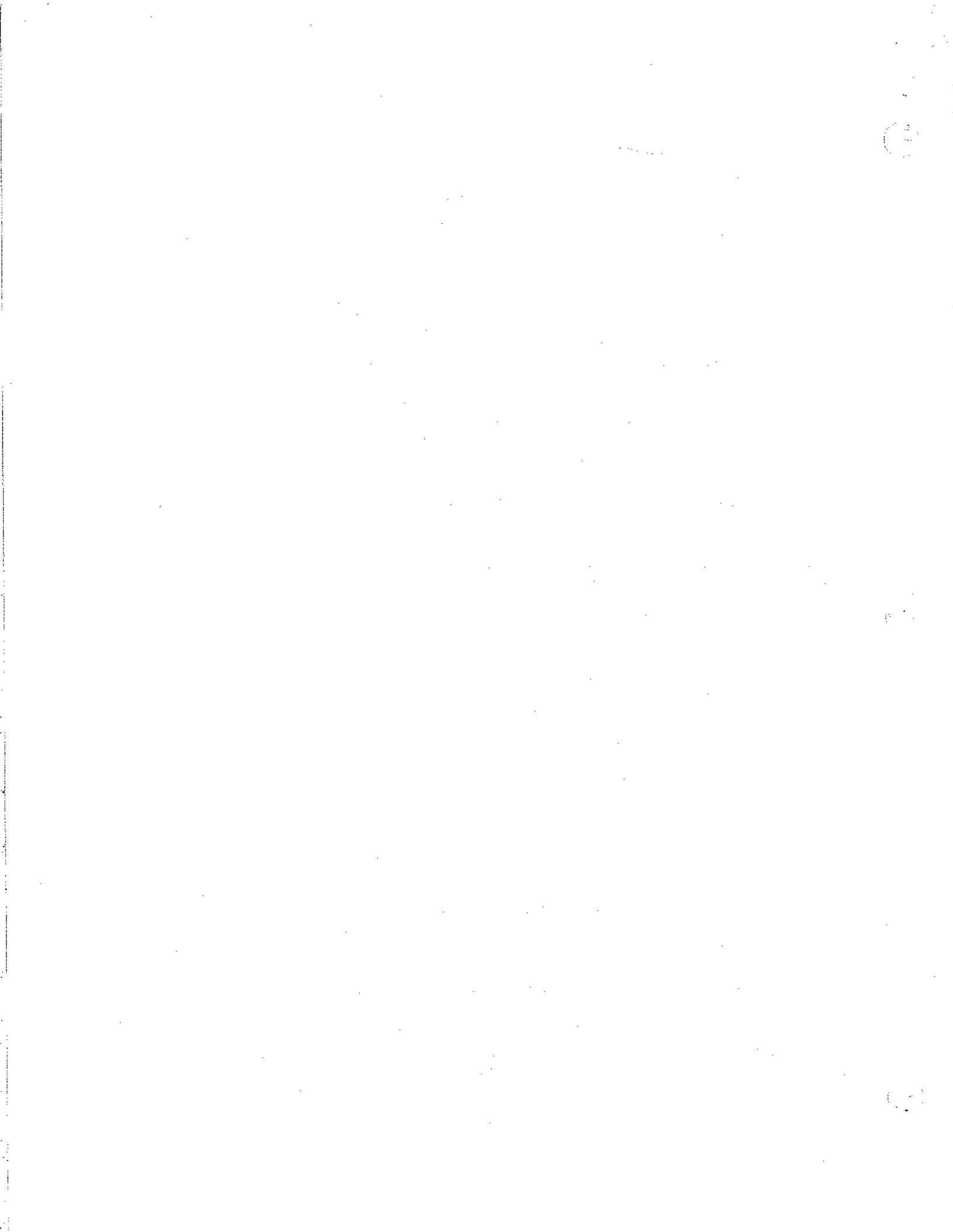
(7) Association with a person or group with one or more of these actual or perceived characteristics.

(b) "Hate crime" includes, but is not limited to, a violation of Section 422.6.

My research was confirmed by Cindy Akin, Manual Maintenance Consultant of CSBA.

2. An excerpt from AR 3541.1, Transportation for School-Related Trips

"The Superintendent or designee may authorize the transportation of students by private vehicle when the vehicle is driven by an adult who: 1) is age 25 or older,..."



Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Athletic Competition

AR 6145.2

Instruction

Nondiscrimination and Equivalent Opportunities in the Athletic Program

No person shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of *actual or perceived* sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, mental or physical disability, or any other basis specified in law. (Education Code 220, 230; 5 CCR 4920; 34 CFR 106.41)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The Superintendent or designee may provide single-sex teams where selection for the teams is based on competitive skills. (5 CCR 4921; 34 CFR 106.41)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for a team, regardless of sex, sexual orientation, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

When determining whether equivalent opportunities are available to both sexes in athletic programs, the Superintendent or designee shall consider, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the selection of sports and levels of competition offered effectively accommodate the interests and abilities of both sexes

The athletic program shall be considered to effectively accommodate the interests and abilities of both sexes if it meets one of the following criteria: (Education Code 230)

- a. The interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments.

- b. When the members of one sex have been and are underrepresented among interscholastic athletes, the district can show a history and a continuing practice of program expansion that is demonstrably responsive to the developing interests and abilities of the members of that sex.

c. When the members of one sex are currently underrepresented among interscholastic athletes and the district cannot show a history and continuing practice of program expansion as required in item #b above, the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program.

2. The provision and maintenance of equipment and supplies
3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
4. Travel and per diem allowances
5. Opportunities to receive coaching and academic tutoring
6. Assignment and compensation of coaches and tutors
7. Provision of locker rooms and practice and competitive facilities
8. Provision of medical and training facilities and services
9. Provision of housing and dining facilities and services
10. Publicity
11. Provision of necessary funds

Health and Safety

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians a concussion and head injury information sheet. The student and parent/guardian shall sign and return the information sheet before the student's initiating practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. (Education Code 49475)

The Superintendent or designee shall notify the student's parent/guardian of the date, time, and extent of any injury suffered by the student and any actions taken to treat the student.

The Superintendent or designee shall provide training to coaches, athletic trainers, and/or school nurses regarding concussion symptoms, prevention, and appropriate response.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

Parental Notifications

Before a student participates in interscholastic athletic activities, the Superintendent or designee shall send a notice to the student's parents/guardians which:

1. Contains information about the procedures for filing a discrimination complaint that arises out of an interscholastic athletic activity, including the name of the district's Title IX Coordinator

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5145.3 - Nondiscrimination/Harassment)

2. Includes a copy of the Athletes' Bill of Rights pursuant to Education Code 271

3. Explains that there is an element of risk associated with all athletic competitions and that the district cannot guarantee that students will not be injured, despite a commitment to every participant's health and welfare

(cf. 3530 - Risk Management/Insurance)

4. Provides information about insurance protection pursuant to Education Code 32221.5

(cf. 5143 - Insurance)

5. *Requests parental permission for the student to participate in the program and, if appropriate, be transported by the district to and from competitions*

(cf. 3541.1 - Transportation for School-Related Trips)

6. States the Governing Board's expectation that students adhere strictly to all safety rules, regulations, and instructions, as well as rules and guidelines related to conduct and sportsmanship

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

7. Includes a copy of the local California Interscholastic Federation (CIF) league rules

8. Includes information about the CIF bylaw and district policy requiring any student athlete and his/her parent/guardian to sign a statement that the student will not use steroids or dietary

supplements banned by the U.S. Anti-Doping Agency

(cf. 5131.63 - Steroids)

Policy

adopted: April 10, 2007

Revised: March 13, 2012

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California

PROPOSED

Ra ✓

Community Relations

AR 1340(a)

ACCESS TO DISTRICT RECORDS

Note: Article I, Section 3 of the California Constitution grants any person the right to access information concerning meetings and writings of state and local government bodies, officials, and agencies as long as the constitutional rights of privacy and due process are protected. Courts broadly interpret rules or laws granting access and narrowly interpret those denying access; thus, the burden is on the district to demonstrate the need for restricting access to public records.

The following **optional** administrative regulation lists those records defined as public and as confidential and is not intended to provide an all-inclusive list of all of the records which may be public and/or confidential.

Definitions

Note: Pursuant to Government Code 6252, "public record" includes any writing that relates to district business as defined below.

Emails discussing district business are considered public records. However, the law is unclear whether emails discussing district business sent from an employee's or Governing Board member's home computer or personal digital assistant would be considered a public record that is "retained in the normal course of business" and thus subject to disclosure. If a district receives a request for such records, legal counsel should be consulted, as appropriate. See BB 9012 - Board Member Electronic Communications.

✓ *Public records* include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics. (Government Code 6252)

(cf. 3580 - District Records)

(cf. 9012 - Board Member Electronic Communications)

✓ *Writing* means any handwriting, typewriting, printing, photostating, photographing, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. (Government Code 6252)

✓ *Member of the public* means any person, except a member, agent, officer, or employee of the district or a federal, state, or other local agency acting within the scope of his/her membership, agency, office, or employment.

Public Records

Note: While not specifically enumerated in Government Code 6252, items #1-14 below are items which fall within the definition of "public records."

✓ Public records to which members of the public shall have access include, but are not limited to:

ACCESS TO DISTRICT RECORDS (continued)

- ✓ 1. Proposed and approved district budgets and annual audits (Education Code 41020, 42103)

(cf. 3100 - Budget)
(cf. 3460 - Financial Reports and Accountability)
- ✓ 2. Statistical compilations
- ✓ 3. Reports and memoranda
- ✓ 4. Notices and bulletins
- ✓ 5. Minutes of public meetings (Education Code 35145)

(cf. 9324 - Minutes and Recordings)
- ✓ 6. Meeting agendas (Government Code 54957.5)

(cf. 9322 - Agenda/Meeting Materials)
7. Official communications between the district and other government agencies
- ✓ 8. School-based program plans (Education Code 52850)

(cf. 0420 - School Plans/Site Councils)
(cf. 0420.1 - School-Based Program Coordination)
9. Information and data relevant to the evaluation and modification of district plans
formerly "school improvement plans"

(cf. 0440 - District Technology Plan)
(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 0520.3 - Title I Program Improvement Districts)
- ✓ 10. Initial proposals of exclusive employee representatives and of the district (Government Code 3547)

(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

Note: Although Government Code 6254 exempts from disclosure those records pertaining to pending litigation, the Attorney General opined in 71 Ops. Cal. Atty. Gen. 235 (1988) that records predating the filing of the documents initiating the lawsuit are not exempt from disclosure. In Fairley v. Superior Court, the court concurred and further held that documents were exempted only if prepared for use in litigation. The following item reflects the opinion of the court and the Attorney General. The Board should consult legal counsel if it believes that a tort claim or other document related to litigation should not be disclosed.

ACCESS TO DISTRICT RECORDS (continued)

- Revised*
11. Claims filed against the district and records pertaining to pending litigation (Government Code 6254.25; Fairley v. Superior Court; 71 Ops.Cal.Atty.Gen. 235 (1988))

(cf. 3320 - Claims and Actions Against the District)

- ✓ 12. Statements of economic interests required by the Conflict of Interest Code (Government Code 81008)

(cf. 9270 - Conflict of Interest)

- ✓ 13. Employment contracts and settlement agreements (Government Code 53262)

(cf. 2121 - Superintendent's Contract)

(cf. 4117.5/4217.5/4317.5 - Termination Agreements)

(cf. 4141/4241 - Collective Bargaining Agreement)

Note: The following item reflects an Attorney General Opinion (64 Ops.Cal.Atty.Gen. 186 (1981)) which opined that, a person must, upon request, be provided a copy of a textbook or other written instructional material unless the provision would result in a copyright infringement or unreasonable burden to the district. In addition, pursuant to Education Code 49091.10, parents/guardians must be allowed to inspect all instructional materials. See BP/AR 5020 - Parent Rights and Responsibilities.

- Added*
14. Instructional materials including, but not limited to, textbooks (64 Ops.Cal.Atty.Gen. 186 (1981))

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Note: In accordance with Government Code 6252.5, Board members have the same access to public records of the district as do members of the public. When Board members are authorized to access public records, Government Code 6252.7 prohibits the district from discriminating between Board members as to when and which record, or portion of the record, will be made available. See BB 9322 - Agenda/Meeting Materials.

- ✓ Governing Board members shall have the ability to access public records permitted by law in the administration of their duties or open to inspection by members of the public. (Government Code 6252.5) *re-worded.*

Note: Generally, the names and salaries of public employees are subject to disclosure. In International Federation of Professional and Technical Engineers v. The Superior Court of Alameda County, the California Supreme Court held that the salaries of public employees, linked to individual employee names (including peace officers), must be disclosed. The court recognized that, in some circumstances, the salaries of certain employees might be exempt from disclosure, depending on the facts and circumstances of the particular individual (e.g., anonymity of an undercover police officer); however, the presumption is that salary records are open and the burden is on the district maintaining the record to demonstrate why the particular record would be exempt from disclosure.

ACCESS TO DISTRICT RECORDS (continued)

Government Code 6254.29 specifies that the Public Records Act does not require a district to disclose a social security number and states the Legislature's intent that districts redact social security numbers from any records being disclosed to the public.

The Superintendent or designee shall ensure that any public record containing personal information is redacted to ensure that such information, including, but not limited to, an employee's home address or social security number, is not disclosed to the public.

Confidential Records

Records to which the members of the public shall not have access include, but are not limited to:

- ✓ 1. Preliminary drafts, notes, interagency or intradistrict memoranda which are not retained by the district in the ordinary course of business, provided that the public interest in withholding these records clearly outweighs the public interest in disclosure (Government Code 6254)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

2. Records specifically prepared for litigation to which the district is a party or to respond to claims made against the district pursuant to the Tort Claims Act, until the litigation or claim has been finally adjudicated or otherwise settled, or beyond, if the records are protected by some other provision of law (Government Code 6254, 6254.25; Fairley v. Superior Court; 71 Ops.Cal.Atty.Gen. 235 (1988))

- ✓ 3. Personnel records, medical records, student records, or similar materials, the disclosure of which would constitute an unwarranted invasion of personal privacy (Government Code 6254)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)
(cf. 4112.62/4212.62/4312.62 - Maintenance of Criminal Offender Records)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)

✓ The home addresses and home telephone numbers of employees may only be disclosed as follows: (Government Code 6254.3)

- a. To an agent or a family member of the employee ~~to whom the information pertains~~
- b. To an officer or employee of a state agency or another school district or county office of education when necessary for the performance of official duties

ACCESS TO DISTRICT RECORDS (continued)

- ✓ c. To an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, unless the employee performs law enforcement-related functions or requests in writing that the information not be disclosed

(cf. 4140/4240/4340 - Bargaining Units)

- ✓ d. To an agent or employee of a health benefit plan providing health services or administering claims for health services to district employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents

(cf. 4154/4254/4354 - Health and Welfare Benefits)

- ✓ 4. Test questions, scoring keys, and other examination data except as provided by law (Government Code 6254)

(cf. 6162.51 - Standardized Testing and Reporting Program)
(cf. 6162.52 - High School Exit Examination)

- ✓ 5. Without affecting the law of eminent domain, the contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the district relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained (Government Code 6254)

6. Information required from any taxpayer in connection with the collection of local taxes that is received in confidence and the disclosure of the information to other persons would result in unfair competitive disadvantage to the person supplying the information (Government Code 6254)

| |
|---|
| <p>Note: SB 445 (Ch. 80, Statutes of 2011) added Government Code 6267 to make the written and electronic records of library patrons confidential, except with regards to any person who is acting within the scope of his/her duties in the administration of the library, authorized in writing by the patron, or responding to an order of a court.</p> |
|---|

7. Library circulation and patron use records of a borrower or patron including, but not limited to, his/her name, address, telephone number, email address, borrowing information, or use of library information resources (Government Code 6254, 6267)

(cf. 6163.1 - Library Media Centers)

ACCESS TO DISTRICT RECORDS (continued)

Note: The following exemption protects attorney-client privileged communications and attorney work product, as well as other work product prepared for use in pending litigation or claims. Pursuant to the Rules of Professional Conduct of the State Bar of California, when an attorney has been hired to represent the district as a whole, this privilege may only be waived by the Board.

- ✓ 8. Records for which the disclosure is exempted or prohibited pursuant to state or federal law, including, but not limited to, provisions of the Evidence Code relating to privilege (Government Code 6254)

(cf. 9124 - Attorney)

- ✓ 9. Documents prepared by or for the district to assess its vulnerability to terrorist attack or other criminal acts intended to disrupt district operations and that are for distribution or consideration in closed session (Government Code 6254)

(cf. 0450 - Comprehensive Safety Plan)

- ✓ 10. Recall petitions, petitions for special elections to fill Board vacancies, or petitions for the reorganization of the school district (Government Code 6253.5)

(cf. 9223 - Filling Vacancies)

- ✓ 11. Minutes of Board meetings held in closed session (Government Code 54957.2)

(cf. 9321 - Closed Session Purposes and Agendas)

- ✓ 12. Computer software developed by the district (Government Code 6254.9)

Note: The following exemption protects the integrity of districts' electronic information systems against attacks such as "hacking."

- Added 13. Information security records, the disclosure of which would reveal vulnerabilities to, or increase potential for an attack on, the district's information technology system (Government Code 6254.19)

- Added 14. Records that contain individually identifiable health information, including records that may be exempt pursuant to physician-patient privilege, the Confidentiality of Medical Information Act, and the Health Insurance Portability and Accountability Act (Government Code 6254, 6255)

(cf. 5141.6 - School Health Services)

- ✓ 15. Any other records listed as exempt from public disclosure in the California Public Records Act or other statutes

ACCESS TO DISTRICT RECORDS (continued)

Note: Item #16 below reflects an exemption often referred to as the "catch-all" or "public interest" exemption pursuant to Government Code 6255. This exemption allows a district to withhold a record based on analysis of the specific facts of the situation and in light of the competing public interests. This exemption also includes the "deliberative process privilege" which is designed to protect a district's decision-making process in order to encourage candid discussions within the district. Legal counsel should be consulted to determine whether a request for a record falls under this exemption.

16. *Added* Records for which the district can demonstrate that, based on the particular facts of the case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record. (Government Code 6255)

Inspection of Records and Requests for Copies

Note: Court decisions have held that a public record request may be made orally, by phone, or in writing, including by email, fax, or hand delivery. The district may ask, but not require, that the person put an oral request in writing.

Any person may request a copy or inspection of any district record that is open to the public and not exempt from disclosure. (Government Code 6253)

✓ Within 10 days of receiving any request to inspect or copy a district record, the Superintendent or designee shall determine whether the request seeks release of a disclosable public record in the district's possession. The Superintendent or designee shall promptly inform the person making the request of his/her determination and the reasons for the decision. (Government Code 6253)

✓ In unusual circumstances, the Superintendent or designee may extend the 10-day limit for up to 14 days by providing written notice to the requester and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include the following, but only to the extent reasonably necessary to properly process the request: (Government Code 6253)

- ✓ 1. The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request
- ✓ 2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request
3. The need for consultation, which shall be conducted with all practicable speed, with another agency (e.g., a state agency or city) having a substantial interest in the determination of the request or among two or more components of the district (e.g., two different school sites) with substantial interest in the request

ACCESS TO DISTRICT RECORDS (continued)

- Added* 4. In the case of electronic records, the need to compile data, write programming language or a computer program, or construct a computer report to extract data

✓ If the Superintendent or designee determines that the request seeks disclosable public records, the determination shall state the estimated date and time when the records will be made available. (Government Code 6253)

✓ Public records shall be open to inspection at all times during district office hours. Any reasonably segregable portion of a record shall be made available for inspection by any person requesting the record after deletion of the portions that are exempted by law. (Government Code 6253)

Note: Government Code 6253 states that copies of records must be provided "promptly." The term "promptly" is not defined in law, but Government Code 6253 also states that a district may not delay or obstruct the copying of records. Thus, if the records are held in a manner that allows for prompt disclosure, the records generally should not be withheld because of the 10-day response period or the 14-day extension detailed above.

✓ Upon request for a copy that reasonably describes an identifiable record, an exact copy shall be promptly provided unless it is impracticable to do so. (Government Code 6253)

Note: The following optional paragraph is for use by districts that charge for copies. See the accompanying Board policy.

✓ The Superintendent or designee shall charge an amount for copies that reflects the direct costs of duplication. Written requests to waive the fee shall be submitted to the Superintendent or designee.

If any person requests that a public record be provided in an electronic format, the district shall make that record available in any electronic format in which it holds the information.

✓ The district shall provide a copy of the electronic record in the format requested as long as the requested format is one that has been used by the district to create copies for its own use or for use by other agencies. (Government Code 6253.9)

✓ The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, under the following circumstances: (Government Code 6253.9)

- ✓ 1. The electronic record is one that is produced only at otherwise regularly scheduled intervals.

ACCESS TO DISTRICT RECORDS (continued)

- ✓ 2. The request would require data compilation, extraction, or programming to produce the record.

Assistance in Identifying Requested Records

Note: Government Code 6253.1 requires the district to assist a person requesting to inspect or obtain a copy of a public record as specified below. This assistance is not required if the district grants the request and the records are made available or if the request is denied on the grounds that the records are confidential.

✓ If the Superintendent or designee denies a request for disclosable records, he/she shall assist the requester in making a focused and effective request that reasonably describes an identifiable record. To the extent reasonable under the circumstances, the Superintendent or designee shall do all of the following: (Government Code 6253.1)

- ✓ 1. Assist in identifying records and information responsive to the request or the purpose of the request, if specified
- ✓ If, after making a reasonable effort to elicit additional clarifying information from the requester to help identify the record, the Superintendent or designee is still unable to identify the information, this requirement shall be deemed satisfied.
- ✓ 2. Describe the information technology and physical location in which the records exist
- ✓ 3. Provide suggestions for overcoming any practical basis for denying access to the records or information sought

✓ Provisions of the Public Records Act shall not be construed so as to delay access for purposes of inspecting records open to the public. Any notification denying a request for public records shall state the name and title of each person responsible for the denial. (Government Code 6253)

Regulation
approved:

4/10/07
3/15/12

CSBA MANUAL MAINTENANCE SERVICE
November 2011



Rose ✓

Proposed Board Policy

Transfer Of Funds

Do not currently have a "BP"

BP3110
Business and Noninstructional Operations

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs and provides that districts are deemed in compliance with the program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result of this flexibility, the district may choose to temporarily suspend certain provisions of the following policy or administrative regulation that reflect those requirements. However, this flexibility does not affect or alter any existing contract or bargaining agreement that the district may have in place. Thus, districts should examine the terms of those contracts and agreements and consult with district legal counsel for additional guidance. Also see BP 2210 - Administrative Discretion Regarding Board Policy.

***Note: The following policy is optional and may be revised to reflect district practice. ***

The Governing Board recognizes its responsibility to monitor the district's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

- (cf. 3100 - Budget)
- (cf. 3400 - Management of District Assets/Accounts)
- (cf. 3460 - Financial Reports and Accountability)

***Note: Education Code 42600 specifies that the total amount budgeted by the district for each major classification of expenditures, as listed in the California Department of Education's (CDE) budget forms, shall be the maximum amount which the district may expend for that classification for the school year. However, the Governing Board may adopt a resolution authorizing (1) a transfer from the designated fund balance or the unappropriated fund balance to any expenditure classification or between classifications (Education Code 42600); (2) a temporary loan between funds (Education Code 42603); or (3) an end-of-year transfer to allow the payment of obligations (Education Code 42601). In some cases, the transfer must be approved by the County Superintendent of Schools. ***

***Note: The Board may also adopt a resolution to authorize the permanent transfer of monies between certain funds, including to the special reserve fund from the general fund (Education Code 42841), to the general fund from the special reserve fund (Education Code 42842-42843), to the deferred maintenance fund from the general fund (Education Code 17582-17592), and to the state school building lease-purchase fund from all other district funds (Education Code

16095). ***

***Note: However, pursuant to Education Code 52616.4, districts that receive adult education funds are authorized to use them only for direct instructional charges and direct support charges related to adult education programs, and any transfer of such funds must be in accordance with specific methods. ***

The Board may transfer funds during or at the end of the fiscal year in accordance with law as necessary to meet district needs or to permit the payment of district obligations. (Education Code 16095, 17582-17592, 42600-42603, 42605, 42841-42843, 52616.4)

Tier 3 Categorical Flexibility

***Note: Education Code 42605, as amended by SB 70 (Ch. 7, Statutes of 2011), grants districts flexibility to use funds received for 39 "Tier 3" categorical programs for any "educational purpose" for the 2008-09 through 2014-15 fiscal years. To receive categorical program funds pursuant to Education Code 42605, the Board must hold a public hearing to (1) take testimony from the public and to discuss and approve or disapprove the proposed use of the funding and (2) make explicit for each budget item the purposes for which the funds will be used. ***

***Note: For further information about the public hearing and the categorical programs affected, as well as a sample resolution, see CSBA's Budget Advisory, Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams. ***

***Note: The following section is optional and should be modified to reflect district practice. Districts that have not accepted this flexibility should delete this section. ***

The Board has determined that it is in the best interest of the district to utilize the flexibility authorized for the use of categorical program funds under Education Code 42605. Funds received by the district for any program identified by law as a Tier 3 categorical program may be expended for any educational purpose.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

Before expending any Tier 3 categorical program funds for another educational purpose, the Board shall hold a public hearing to take testimony from the public, to discuss and approve or disapprove the proposed use of the funding, and to make explicit for each of the categorical programs the purposes for which the funds will be used. (Education Code 42605)

***Note: Education Code 42605, as amended by AB 189 (Ch. 606, Statutes of 2011), has clarified timing for the required public hearing and added a special requirement for any situation that might involve the elimination of a program. ***

Any such public hearing shall be held prior to and independent of the Board's regular budget-adoption meeting. Whenever the proposed use of the funding will result in the

elimination of a program, the notice of the public hearing shall identify the program to be eliminated. (Education Code 42605)

***Note: The following paragraph is optional. Education Code 42605 specifies that districts accepting flexibility shall be deemed in compliance with the program and funding requirements contained in state law or regulation for each of the Tier 3 categorical programs. Therefore, aside from the exceptions specified in Education Code 42605(e), the funds are unrestricted and districts have discretion whether to follow legal requirements for those programs during the period of flexibility. According to the CDE, restrictions associated with the funding (e.g., expenditure reports or compliance reviews) no longer exist. See CSBA's Budget Advisory for further information regarding the programs affected and exceptions. ***

***Note: Education Code 42605 requires any district using the flexibility to report expenditure of the funds to the CDE using the Standardized Account Code Structure. In addition, the Board should continue to monitor the use of the flexibility to ensure that it is achieving the desired results. See CSBA's Budget Advisory for policy considerations involved when using the Tier 3 categorical program flexibility. ***

The Superintendent or designee shall regularly report to the Board regarding how the district is exercising the flexibility and whether the desired results are being achieved. He/she shall also complete any necessary reports required by the California Department of Education.

(cf. 0420 - School Plans/Site Councils)
(cf. 0420.1 - School-Based Program Coordination)
(cf. 0440 - District Technology Plan)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3111 - Deferred Maintenance Funds)
(cf. 3530 - Risk Management/Insurance)
(cf. 4111 - Recruitment and Selection)
(cf. 4112.2 - Certification)
(cf. 4112.21 - Interns)
(cf. 4113 - Assignment)
(cf. 4131 - Staff Development)
(cf. 4131.1 - Beginning Teacher Support/Induction)
(cf. 4138 - Mentor Teachers)
(cf. 4139 - Peer Assistance and Review)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 5136 - Gangs)
(cf. 5141.32 - Health Screening for School Entry)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5145.6 - Parental Notifications)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
(cf. 5148.1 - Child Care Services for Parenting Students)

(cf. 5149 - At-Risk Students)
(cf. 6141.5 - Advanced Placement)
(cf. 6142.6 - Visual and Performing Arts Education)
(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6151 - Class Size)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6162.52 - High School Exit Examination)
(cf. 6163.1 - Library Media Centers)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6178 - Career Technical Education)
(cf. 6178.2 - Regional Occupational Center/Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)
(cf. 6200 - Adult Education)
(cf. 9323.2 - Actions by the Board)

Legal Reference:

EDUCATION CODE

78 Definition governing board

5200 Districts governed by boards of education

16095 Transfer of district funds to district state school building fund

17582 Deferred maintenance fund; establishment; purpose

17583 Deferred maintenance fund; transfer

17584 Budgeting certification deferred maintenance fund; apportionment

17585 Applications for deferred maintenance funding

41301 Section A state school fund allocation schedule

42125 Designated and unappropriated fund balances

42600 District budget limitation on expenditure

42601 Transfers between funds to permit payment of obligations at close of year

42603 Transfer of monies held in any fund or account to another fund; repayment

42605 Tier 3 categorical flexibility

42840-42843 Special reserve fund

52616.4 Expenditures from adult education fund

Management Resources:

CSBA PUBLICATIONS

Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams, Budget Advisory, March 2009

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

Fiscal Issues Relating to Budget Reductions and Flexibility Provisions, April 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Bylaw

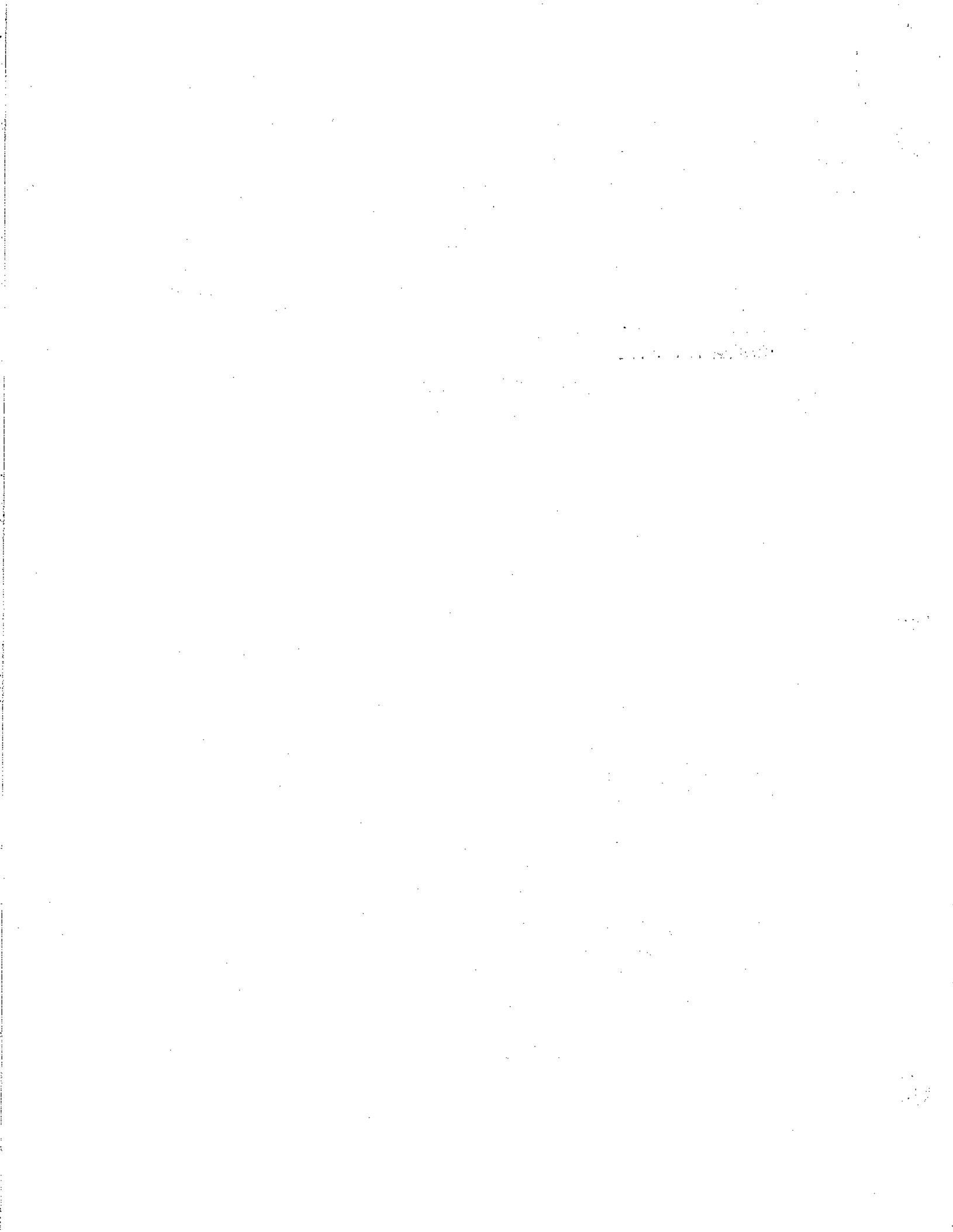
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adopted: April, 2007

revised: ~~February 14, 2012~~

MARCH 13, 2012

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California



Rose ✓
Sue ✓

PROPOSED

Business and Noninstructional Operations

AR 3541.1(a)

TRANSPORTATION FOR SCHOOL-RELATED TRIPS

Note: The following optional administrative regulation should be revised to reflect district practice.

Education Code 35330 authorizes the district to provide transportation to and from places in the state, any other state, the District of Columbia, or a foreign country; however, districts will not receive state transportation allowances for field trips or excursions to out-of-state destinations. Requirements for trip approval and/or any Governing Board limitations on travel destinations are addressed at BP/AR 6153 - School-Sponsored Trips.

✓

The district may provide transportation for students, employees, and other individuals for field trips and other school-related trips approved according to Board policy and administrative regulation.

(cf. 3312.2 - Educational Travel Program Contracts)
(cf. 3540 - Transportation)
(cf. 3541 - Transportation Routes and Services)
(cf. 6153 - School-Sponsored Trips)

Note: Pursuant to Education Code 35330, the district may provide or contract for transportation for school-related trips. Public Utilities Code 5384.2 clarifies that school districts and schools are not liable for transportation services provided by a charter-party carrier, as defined in Vehicle Code 545, for which the district has not contracted, arranged, or otherwise provided. Examples of charter-party carriers include stretch Hummers or sport utility vehicles transporting up to 25 students to prom.

New

The Superintendent or designee shall determine the most appropriate and cost-effective mode of transportation for each approved trip. He/she may authorize the use of district vehicles, contract to provide transportation, or arrange transportation by the use of other vehicles.

Note: Pursuant to Education Code 35330, the district must secure sufficient liability insurance when field trips or excursions involve transportation by district vehicles. If travel is to and from a foreign country, liability insurance shall be secured from a carrier licensed to transact insurance business in the foreign country.

The Superintendent or designee shall ensure that the district or contractor has sufficient liability insurance for transportation on school-related trips.

(cf. 3530 - Risk Management/Insurance)

✓

When district transportation is provided, students may be released from using district transportation only with the advance written permission of their parents/guardians.

School-related organizations requesting transportation shall be fully responsible for the costs of their trips unless funding has been approved by the Superintendent.

(cf. 1230 - School-Connected Organizations)

Transportation by Private Vehicle

Note: The remainder of this section is for use by districts that allow private vehicles to be used to provide transportation for school-related trips and may be revised to reflect district practice, including changing the age requirement for drivers, allowing only school employees and parents/guardians to serve as drivers, and/or increasing the amount of liability insurance required beyond the legal minimum.

According to the California Department of Motor Vehicles (DMV), nonresidents on active military duty in California must have either a California driver's license or a valid driver's license from their state of residence. Vehicle Code 12814.6 provides that any person under age 18, during the first 12 months of issuance of a provisional license, cannot transport individuals under age 20. Districts may contact the DMV to determine if a driver has a record of reckless driving. Sample driver registration and instruction forms are provided in the accompanying exhibits.

The Superintendent or designee may authorize the transportation of students by private vehicle when the vehicle is driven by an adult who: 1) is age 25 or older, 2) is the owner of the vehicle, 3) possesses a valid California driver's license or, if he/she is a nonresident on active military duty in California, possesses a valid license from his/her state of residence, 4) shall have a good driving record, and 5) possesses liability insurance of at least \$300,000 or more as required by law. Any person providing transportation to district students in a private vehicle shall register with the district for such purposes.

(cf. 1240 - Volunteer Assistance)

✓ Drivers may receive safety and emergency instructions which shall be kept in their vehicle.

✓ All student passengers shall submit permission slips signed by their parents/guardians. Teachers shall ensure that each driver has a copy of the permission slip for each student riding in his/her vehicle.

✓ The number of passengers, including the driver, shall not exceed the capacity for which the vehicle was designed. No recreational vehicles, motor homes or open vehicles are to be used, regardless of numbers of passengers. Trucks may not transport more persons than can safely sit in the passenger compartment. The driver shall ensure that the manufacturer's recommendations for his/her vehicle are followed regarding the seating of children in seats equipped with airbags.

New The driver or any other person shall not smoke or have in his/her immediate possession a lighted pipe, cigar, or cigarette containing tobacco or any other plant when there is a minor in the motor vehicle, whether the motor vehicle is in motion or at rest. (Health and Safety Code 118948)

Passenger Restraint Systems

All drivers shall wear safety belts and shall ensure that all passengers are properly secured in seat belts or child passenger restraint systems in accordance with law. (Vehicle Code 27315, 27360, 27360.5, 27363)

New Section

AR 3541.1(c)

Note: SB 929 (Ch. 474, Statutes of 2011) amended Vehicle Code 27360 and 27363 to revise the age and height requirements for children to be secured in a rear seat in an appropriate child passenger restraint system.

A child who is under age 8 years shall be properly secured in a rear seat in an appropriate child passenger restraint system meeting federal safety standards, except under any of the following circumstances: (Vehicle Code 27360, 27363)

1. The child is four feet nine inches or taller, in which case a safety belt may be used.
2. Use of a child passenger restraint system would be impractical by reason of physical unfitness, medical condition, or size and an appropriate special needs child passenger restraint system is not available.
3. There is no rear seat, the rear seats are side-facing jump seats or rear-facing seats, the child passenger restraint system cannot be installed properly in the rear seat, all rear seats are already occupied by children under age 8 years, or medical reasons necessitate that the child not ride in the rear seat.
4. The child is otherwise exempted by law.

Legal Reference:

EDUCATION CODE

35330 Excursions and field trips

35332 Transportation by air

39830 School bus

39830.1 School pupil activity bus

39860 Transportation to special activities by district

44808 Liability when students not on school property

HEALTH AND SAFETY CODE

118947-118949 Prohibition against smoking in motor vehicle with minor

PUBLIC UTILITIES CODE

5384.2 District not liable for charter-party carrier

VEHICLE CODE

545 School bus, definition

12814.6 Limitations of provisional driver's license

27315 Mandatory use of seat belts in private passenger vehicles

27360-27360.5 Child passenger restraint systems

27363 Child passenger restraint systems, exemptions

Management Resources:

WEB SITES

California Department of Motor Vehicles: <http://www.dmv.ca.gov>

California Highway Patrol: <http://www.chp.ca.gov>

California Office of Traffic Safety: <http://www.ots.ca.gov>

National Highway Traffic Safety Administration: <http://www.nhtsa.dot.gov>

Policy

adopted: April 10, 2007

Revised: June 19, 2008

Revised: March 13, 2012

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California



Sierra County/Sierra-Plumas Joint USD

Exhibit

E (1) 3541.1

Business and Noninstructional Operations

Transportation For School-Related Trips

SCHOOL DRIVER REGISTRATION FORM

Driver (circle one): Employee Parent/Guardian Volunteer

Name: _____ Date of Birth: _____

Address: _____

Telephone No.:() _____ City _____ State _____ Zip _____
Cell Phone No.: _____

Driver's License No.: _____ Expiration Date: _____

VEHICLE INFORMATION

Name of Owner: _____ Year of Vehicle: _____

Address: _____

Make: _____ Model: _____ License Plate No.: _____

Registration Expiration: _____ Seating Capacity: _____

INSURANCE INFORMATION

(submit a copy of personal vehicle insurance declaration page to school district)

Insurance Company: _____ Policy No.: _____

Telephone No.: _____ Expiration Date: _____

Liability Limits of Policy: _____

DRIVER STATEMENT

I certify that the information given on this form is true and correct to the best of my knowledge. I understand that as a volunteer driver, I must possess a valid driver's license, have the proper current license and vehicle registration, and carry at least \$300,000 minimum liability insurance in effect on any vehicle used to transport students. I certify that I have a good driving record and have not been convicted of reckless driving or driving under the influence of drugs or alcohol within the past five years. I understand that if an accident occurs, my insurance coverage shall bear primary responsibility for any losses or claims for damages.

I certify that the vehicle being driven is in good mechanical and operational condition and I have no knowledge of mechanical defects which could impose a danger while transporting students. I certify that I will ensure that all children will be restrained using the appropriate passenger restraint systems.

Need
I HEREBY WAIVE ALL CLAIMS AGAINST THE SIERRA-PLUMAS JUSD AND SIERRA COUNTY OFFICE OF EDUCATION, AND ITS BOARD, EMPLOYEES OR AGENTS FOR INJURY, ACCIDENT, ILLNESS, OR DEATH OCCURRING DURING OR BY REASON OF THE FIELD TRIP OR EXCURSION. (Education Code 35330)

Name (Print): _____

Name (Signature): _____

Date: _____

Sierra County/Sierra-Plumas Joint USD

Exhibit
Business and Noninstructional Operations

E (2) 3541.1

Transportation For School-Related Trips

DRIVER INSTRUCTIONS

When using your vehicle to transport students on field trips or other school activity trips, please:

- ✓ 1. Be sure that you have registered with the school district office for such purposes and have a valid driver's license and current liability insurance at or above \$300,000 for each occurrence. (refer to School Driver Registration form)
- Nov 2. Each driver shall have a copy of the permission slip for each student riding in his/her vehicle.
- ✓ 3. Check the safety of your vehicle: tires, brakes, lights, horn, suspension, etc.
4. ✓ Carry only the number of passengers for which your vehicle was designed. No recreational vehicles, motor homes or open vehicles are to be used regardless of number of passengers. Trucks may not transport more persons than can safely sit in the passenger compartment.
5. ✓ Require each passenger to use an appropriate passenger restraint system. A child who is under age 8 years shall be properly secured in a rear seat in an appropriate child passenger restraint system, or as according to current law.

In case of emergency, keep all the children together and call 911 and the district office.

Sierra-Plumas Joint Unified School District
Sierra County Office of Education
P O Box 157 * 305 South Lincoln Street
Sierraville, CA 96126
(530) 994-1044 * Fax (530) 994-1045

Exhibit
version: April 10, 2007; Revision March 13, 2012

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California



Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Personal Leaves

AR 4161.2

Personnel

Whenever possible, employees shall request personal leaves in advance and prepare suitable lesson plans or instructions for a substitute employee.

Bereavement

Employees are entitled to a leave of up to three days, or five days if out-of-state or 300 miles travel is required, upon the death of any member of the employee's immediate family. No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled. (Education Code 44985, 45194)

Members of the immediate family include the mother, father, grandmother, grandfather or grandchild of the employee or of the employee's spouse; the employee's spouse, son, son-in-law, daughter, daughter-in-law, brother or sister, foster child, foster parent or legal guardian, or any relative living in the employee's immediate household. (Education Code 44985, 45194)

At the employee's request, bereavement leave may be extended under personal necessity leave provisions. (Education Code 44981, 45207)

Personal Necessity

Employees may use up to seven days of their accrued sick leave during each contract year for reasons of personal necessity. The employee shall not be required to secure advance permission for leave taken for any of the following reasons:

~~Acceptable reasons for the use of personal necessity leave include:~~

1. Death or serious illness of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions (Education Code 44981, 45207)
2. An accident involving the employee's person or property or the person or property of a member of the employee's immediate family (Education Code 44981, 45207)
3. ~~A serious illness of a member of the certificated employee's immediate family (Education Code 44981)~~
4. ~~A classified employee's appearance in any court or before any administrative tribunal as a litigant, party or witness under subpoena or other order (Education Code 45207)~~

5. ~~Fire, flood or other immediate danger to the home of the employee~~

6. ~~Personal business of a serious nature that the employee cannot disregard (Education Code 44981, 45207)~~

Request for personal necessity leave shall be made at least three (3) days in advance to the immediate supervisor, except in cases of emergency.

~~Leave for personal necessity may be allowed for other reasons at the discretion of the Superintendent or designee.~~

The governing board or county superintendent shall adopt rules and regulations requiring and prescribing the manner of proof of personal necessity. However, no such leave shall be granted for purposes of personal convenience, for the extension of a holiday or vacation, or for matters that can be taken care of outside of working hours. ~~The Superintendent or designee shall have final discretion as to whether a request reflects true personal necessity.~~

~~Advance permission shall not be required of any employee in cases involving the death of a member of the employee's immediate family or an accident involving the employee's person or property or the person or property of a member of his/her immediate family. For certificated employees, advance permission also shall not be required in cases involving the serious illness of a member of the employee's immediate family. (Education Code 44981, 45207)~~

After any absence due to personal necessity, the employee shall verify the absence by submitting a completed and signed district absence form to his/her immediate supervisor.

Legal Duties

~~Classified employees called for jury duty shall be granted leave with pay up to the amount of the difference between the employee's regular earnings and any amount received for jury or witness fees. (Education Code 44037)~~

Certificated employees also shall be granted leave for jury duty with pay. A Member serving on jury duty or as a witness will be required to deliver to the appropriate office all fees received as a juror or witness, excluding payment for personal expenses while on jury duty or appearing as a witness. ~~up to the amount of the difference between the employee's regular earnings and any amount received as juror's fees~~

An employee may take time off work in order to: (Labor Code 230)

1. Serve on an inquest jury or trial jury
2. Comply with a subpoena or other court order to appear as a witness

Notices, summons, and subpoenas for court appearances shall be submitted to the district office when requesting leave.

Leaves for Crime Victims

An employee may be absent from work in order to attend judicial proceedings related to a crime when he/she is a victim, immediate family member of a victim, registered domestic partner of a victim, or child of a registered domestic partner of a victim of the following crimes: (Labor Code 230.2)

1. A violent felony as defined in Penal Code 667.5(c)
2. A serious felony as defined in Penal Code 1192.7(c)
3. A felony provision of law proscribing theft or embezzlement

For these purposes, the employee may use vacation, personal leave, sick leave, compensatory time off that is otherwise available to the employee, or unpaid leave. (Labor Code 230.2)

Prior to taking time off, an employee shall give his/her supervisor a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim. (Labor Code 230.2)

The supervisor and Superintendent or designee shall keep confidential any records pertaining to the employee's absence from work. (Labor Code 230.2)

Leaves for Victims of Domestic Violence or Sexual Assault

An employee who is a victim of domestic violence or sexual assault as defined by law may take time off work to obtain or attempt to obtain any relief, including but not limited to a temporary restraining order, restraining order or other injunctive relief to help ensure the health, safety or welfare of the employee or his/her child. (Labor Code 230)

In addition, an employee who is a victim of domestic violence or sexual assault may take time off work to attend to the following activities: (Labor Code 230.1)

1. Seek medical attention for injuries caused by domestic violence or sexual assault
2. Obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence or sexual assault
3. Obtain psychological counseling related to an experience of domestic violence or sexual assault
4. Participate in safety planning and take other actions to increase safety from future domestic

violence or sexual assault, including temporary or permanent relocation

An employee who is a victim of domestic violence or sexual assault may use vacation, personal leave or compensatory time off that is otherwise available to the employee under the applicable terms of employment. (Labor Code 230, 230.1)

Prior to taking time off, an employee shall give reasonable notice to his/her supervisor, unless advance notice is not feasible. When an unscheduled absence occurs, the employee shall provide, within a reasonable time, certification of the absence in the form of any of the following documents: (Labor Code 230, 230.1)

1. A police report indicating that the employee was a victim of domestic violence or sexual assault
2. A court order protecting or separating the employee from the perpetrator of an act of domestic violence or sexual assault, or other evidence from the court or prosecuting attorney that the employee has appeared in court
3. Documentation from a medical professional, domestic violence advocate or advocate for victims of sexual assault, health care provider or counselor that the employee was undergoing treatment for physical or mental injuries or abuse resulting from an act of domestic violence or sexual assault

The supervisor and Superintendent or designee shall maintain the confidentiality of such an employee to the extent authorized by law. (Labor Code 230, 230.1)

Personal Leave for a Child's School Activities

Any employee who is a parent/guardian or grandparent having custody of one or more children who are enrolled in grades K-12, or who attend a licensed day care facility, may use up to 40 hours of personal leave, vacation or compensatory time off each school year in order to participate in school or day care activities. Such leave shall not exceed eight hours in any month of the year, and the employee shall give reasonable advance notice of the absence. (Labor Code 230.8)

If both parents of a child are employed at the same work site, this leave shall be allowed for the first parent who applies; simultaneous absence by the second parent may be granted by the Superintendent or designee. (Labor Code 230.8)

Upon request by the Superintendent or designee, the employee shall provide documentation from the school or licensed day care facility that he/she participated in school or licensed day care facility activities on a specific date and at a particular time. (Labor Code 230.8)

Service on Education Boards, Committees and State or Employee Organizations

Employees shall be granted up to 20 school days of paid leave per school year for service performed within the state on any education boards, commissions, committees or groups

authorized by Education Code 44987.3 or statute, provided that all of the following conditions are met: (Education Code 44987.3)

1. The service is in the state of California.
2. The board, commission, organization or group informs the district in writing of the service.
3. The board, commission, organization or group agrees, prior to service, to reimburse the district, upon the district's request, for compensation paid to the employee's substitute and for actual related administrative costs.

Employees may take a leave of absence without loss of compensation to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the local organization is affiliated. The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special or regular meetings of the body of the organization. (Education Code 44987, ~~45210~~)

Religious Leave

The Superintendent or designee may grant employees up to three days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties or any other unreasonable hardship on the district.

The Superintendent or designee shall deduct the cost of a substitute, when required, from the wages of the employee who takes religious leave.

No employee shall be discriminated against for using this leave or any additional days of unpaid leave granted for religious observances at the discretion of the Superintendent or designee.

Leave for Emergency Duty

An employee may take time off to perform emergency duty as a volunteer firefighter, a reserve peace officer, or emergency rescue personnel. (Labor Code 230.3)

An employee who is a volunteer firefighter shall be permitted to take temporary leaves of absence, not to exceed an aggregate total of 14 days per calendar year, for the purpose of engaging in fire or law enforcement training. (Labor Code 230.4)

Regulation SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
approved: April 10, 2007 Sierraville, California
revised: April 8, 2008; Revised March 13, 2012

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Personal Leaves

AR 4261.2

Personnel

Whenever possible, employees shall request personal leaves in advance and prepare suitable lesson plans or instructions for a substitute employee.

Bereavement

Employees are entitled to a leave of up to three days, or five days if out-of-state or 300 miles travel is required, upon the death of any member of the employee's immediate family. No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled. (Education Code 44985, 45194)

Members of the immediate family include the mother, father, grandmother, grandfather or grandchild of the employee or of the employee's spouse; the employee's spouse, son, son-in-law, daughter, daughter-in-law, brother or sister; or any relative living in the employee's immediate household. (Education Code 44985, 45194)

At the employee's request, bereavement leave may be extended under personal necessity leave provisions. (Education Code 44981, 45207)

Personal Necessity

Employees may use up to seven days of their accrued sick leave during each contract year for reasons of personal necessity. (Education Code 44981, 45207)

Acceptable reasons for the use of personal necessity leave include:

1. Death of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions (Education Code 44981, 45207)
2. An accident involving the employee's person or property or the person or property of a member of the employee's immediate family (Education Code 44981, 45207)
- ~~3. A serious illness of a member of the certificated employee's immediate family (Education Code 44981)~~
3. A classified employee's appearance in any court or before any administrative tribunal as a litigant, party or witness under subpoena or other order (Education Code 45207)

5. ~~Fire, flood or other immediate danger to the home of the employee~~
- 6.4. ~~Personal business of a serious nature that the employee cannot disregard.~~ To attend to matters related to personal legal counsel or legal services requiring the presence of the classified employee.
5. To attend to matters of banking and finance which are impossible to accomplish without the presence of the Employee.
6. To attend to the sale or purchase of the personal residence of the classified Employee.
7. Other such reasons as may be approved by the Superintendent.

Leave for personal necessity may be allowed for other reasons at the discretion of the Superintendent or designee. However, no such leave shall be granted for purposes of personal convenience, for the extension of a holiday or vacation, or for matters that can be taken care of outside of working hours. The Superintendent or designee shall have final discretion as to whether a request reflects true personal necessity.

Advance permission shall not be required of any employee in cases involving the death of a member of the employee's immediate family or an accident involving the employee's person or property or the person or property of a member of his/her immediate family. ~~For certificated employees, advance permission also shall not be required in cases involving the serious illness of a member of the employee's immediate family.~~ (Education Code 44981, 45207)

After any absence due to personal necessity, the employee shall verify the absence by submitting a completed and signed district absence form to his/her immediate supervisor.

Legal Duties

Classified employees called for jury duty shall be granted leave with pay. Employee will be required to deliver to the Employer all fees received as a juror, excluding payment for personal expenses while on jury duty. ~~up to the amount of the difference between the employee's regular earnings and any amount received for jury or witness fees.~~ (Education Code 44037)

~~Certificated employees also shall be granted leave for jury duty with pay up to the amount of the difference between the employee's regular earnings and any amount received as juror's fees.~~

An employee may take time off work in order to: (Labor Code 230)

1. Serve on an inquest jury or trial jury
2. Comply with a subpoena or other court order to appear as a witness

Notices, summons, and subpoenas for court appearances shall be submitted to the district office when requesting leave.

Leaves for Crime Victims

An employee may be absent from work in order to attend judicial proceedings related to a crime when he/she is a victim, immediate family member of a victim, registered domestic partner of a victim, or child of a registered domestic partner of a victim of the following crimes: (Labor Code 230.2)

1. A violent felony as defined in Penal Code 667.5(c)
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3. A felony provision of law proscribing theft or embezzlement

For these purposes, the employee may use vacation, personal leave, sick leave, compensatory time off that is otherwise available to the employee, or unpaid leave. (Labor Code 230.2)

Prior to taking time off, an employee shall give his/her supervisor a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim. (Labor Code 230.2)

The supervisor and Superintendent or designee shall keep confidential any records pertaining to the employee's absence from work. (Labor Code 230.2)

Leaves for Victims of Domestic Violence or Sexual Assault

An employee who is a victim of domestic violence or sexual assault as defined by law may take time off work to obtain or attempt to obtain any relief, including but not limited to a temporary restraining order, restraining order or other injunctive relief to help ensure the health, safety or welfare of the employee or his/her child. (Labor Code 230)

In addition, an employee who is a victim of domestic violence or sexual assault may take time off work to attend to the following activities: (Labor Code 230.1)

1. Seek medical attention for injuries caused by domestic violence or sexual assault
2. Obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence or sexual assault
3. Obtain psychological counseling related to an experience of domestic violence or sexual assault
4. Participate in safety planning and take other actions to increase safety from future domestic

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1. A police report indicating that the employee was a victim of domestic violence or sexual assault
2. A court order protecting or separating the employee from the perpetrator of an act of domestic violence or sexual assault, or other evidence from the court or prosecuting attorney that the employee has appeared in court
3. Documentation from a medical professional, domestic violence advocate or advocate for victims of sexual assault, health care provider or counselor that the employee was undergoing treatment for physical or mental injuries or abuse resulting from an act of domestic violence or sexual assault

The supervisor and Superintendent or designee shall maintain the confidentiality of such an employee to the extent authorized by law. (Labor Code 230, 230.1)

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~~authorized by Education Code 44987.3 or statute, provided that all of the following conditions are met: (Education Code 44987.3)~~

- ~~1. The service is in the state of California.~~
- ~~2. The board, commission, organization or group informs the district in writing of the service.~~
- ~~3. The board, commission, organization or group agrees, prior to service, to reimburse the district, upon the district's request, for compensation paid to the employee's substitute and for actual related administrative costs.~~

Employees may take a leave of absence without loss of compensation to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the local organization is affiliated. The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special or regular meetings of the body of the organization. (Education Code 44987, 45210)

Religious Leave

The Superintendent or designee may grant employees up to three days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties or any other unreasonable hardship on the district.

The Superintendent or designee shall deduct the cost of a substitute, when required, from the wages of the employee who takes religious leave.

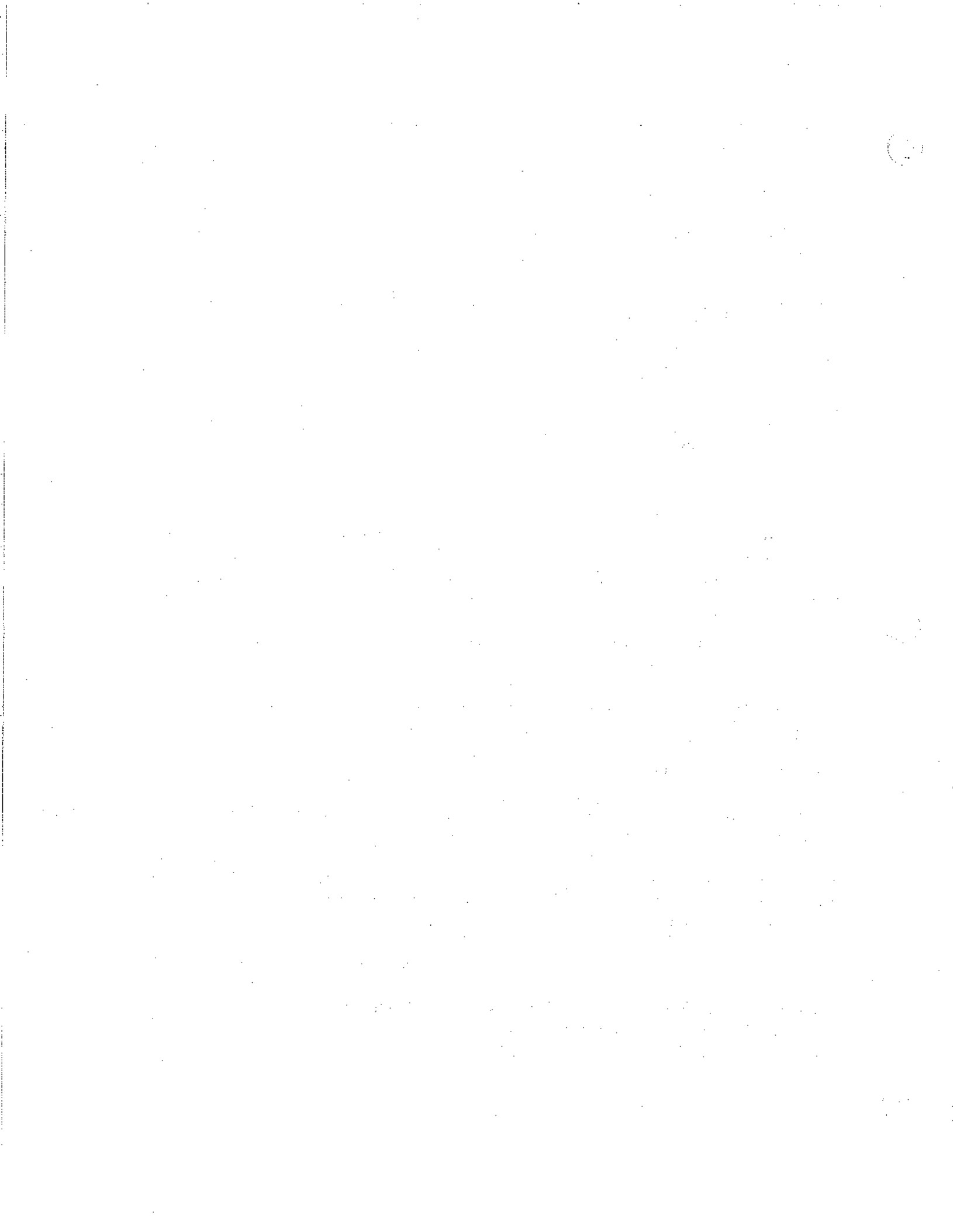
No employee shall be discriminated against for using this leave or any additional days of unpaid leave granted for religious observances at the discretion of the Superintendent or designee.

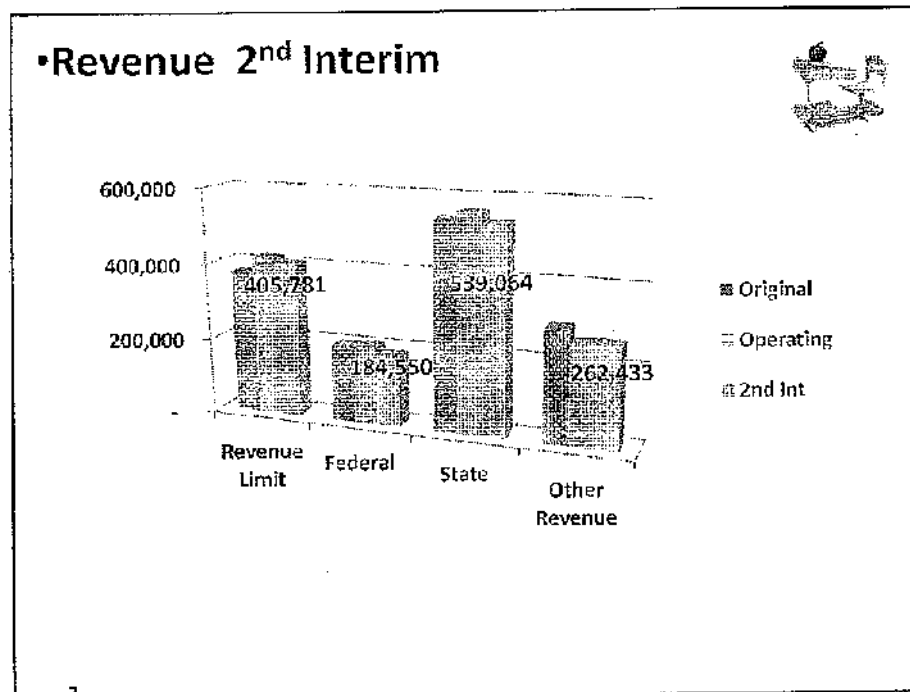
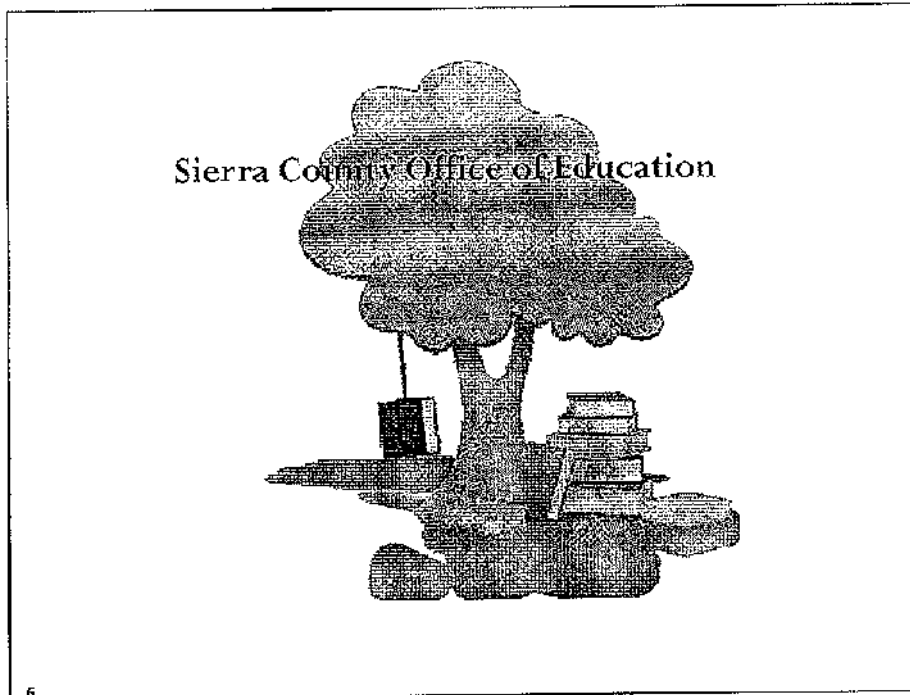
Leave for Emergency Duty

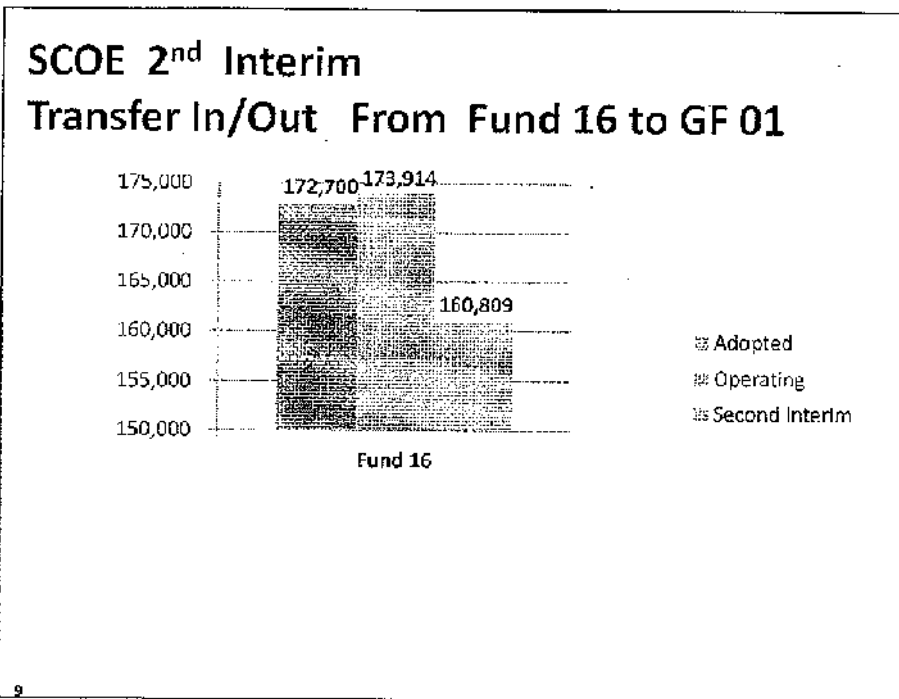
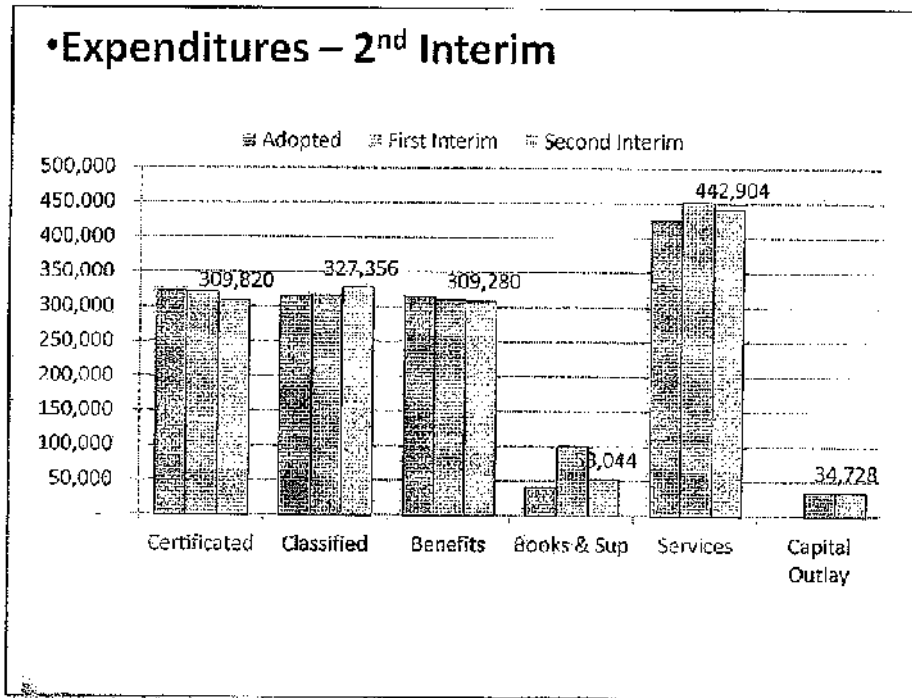
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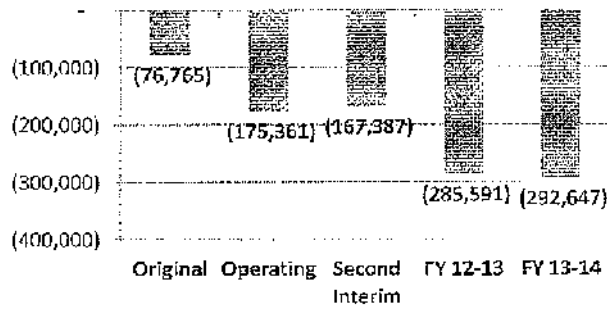
Regulation SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
approved: April 10, 2007 Sierraville, California
revised: April 8, 2008; revised March 13, 2012







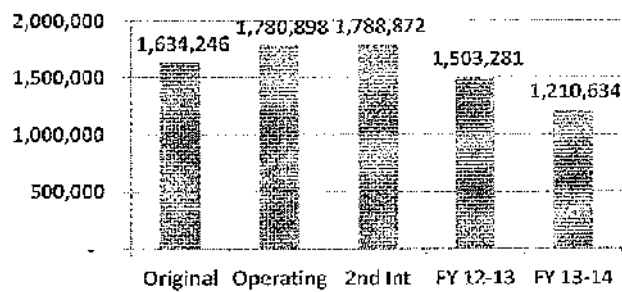
2nd Interim Net Increase (Decrease) in Fund Balance



Deficit Spending

10

2nd Interim Ending Fund Balance



11

Attendance

| | 07/11 | 08/11 | 09/11 | 10/11 | 11/11 | 12/11 | 2012 |
|-----------------|-------|-------|-------|-------|-------|-------|-------|
| County Tuition | 12.91 | 18.16 | 15.13 | 14.30 | 17.18 | 14.0 | 14.0 |
| SDC | 4.37 | 1.94 | 1.58 | 1.64 | 0 | 5 | .9 |
| ROP/Career Tech | 16.61 | 14.77 | 14.77 | 14.77 | 14.77 | 14.77 | 14.77 |
| Opportunity | | 2.87 | 1.58 | 2.0 | 1.9 | 2.0 | 2.0 |
| Total | 33.89 | 37.74 | 34.16 | 32.71 | 33.85 | 35.77 | 31.67 |

Full Time Equivalent (F.T.E.)

| | 07/11 | 08/11 | 09/11 | 10/11 | 11/11 | 2012 |
|--------------|-------|-------|-------|-------|-------|------|
| Certificated | 6 | 6 | 7 | 6.5 | 5.9 | |
| Classified | 5.8 | 7 | 7 | 5.7 | 5.5 | |
| Confidential | 3 | 3 | 3 | 3.2 | 3.9 | |
| Total | 14.8 | 16 | 17 | 15.4 | 15.30 | |

• Cash Flow

| | |
|----------------------------------|--------------------|
| Beginning Cash: | \$1,897,163 |
| Net Decrease: | <u>(\$ 68,381)</u> |
| Estimating Cash @ June 30, 2012: | <u>\$1,828,782</u> |

14

•County Reserves Requirement

County is expected to meet their reserve requirements (10%) for the current year and the two subsequent years

| | |
|----------------|-----------|
| 2011-2012..... | \$172,000 |
| 2012-2013..... | \$164,000 |
| 2013-2014..... | \$161,000 |

Positive Certification

15

62
17

62
17

62
17

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 13, 2012 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-994-1044 x 22
Title: Business Manager E-mail: rasquith@splusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

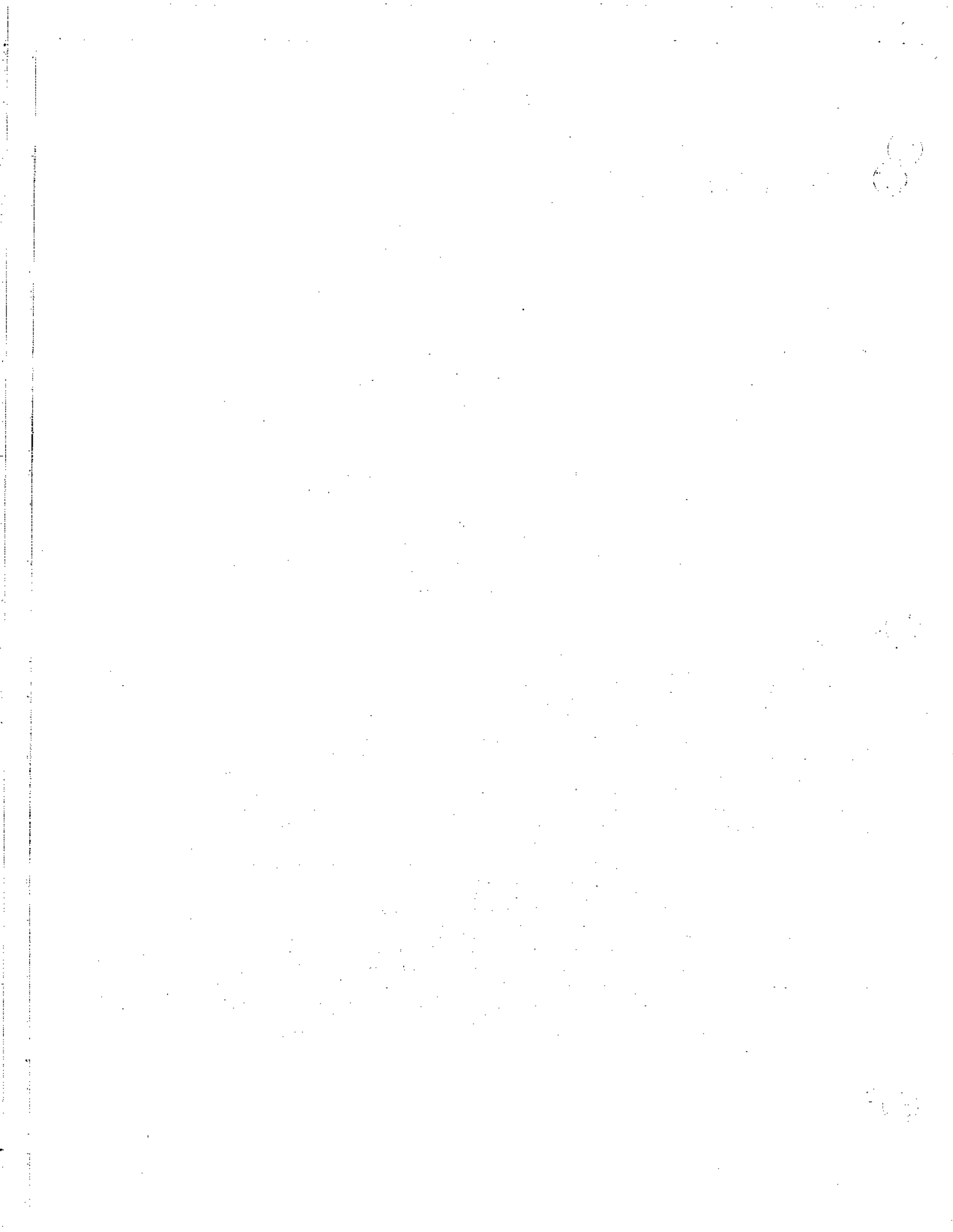
| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Projected ADA for countywide or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim. | | X |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|------------------------------------|---------------------------------------|--|-----|---------|
| 2 | Revenue Limit | Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim. | X | |
| 4a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X | |
| 4b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 5a | Deferred Maintenance | SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period. | | |
| 5b | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | n/a | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | X |
| 7a | Fund Balance | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 7b | Cash Balance | Projected county school service fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|--|---|----|-----|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)? | | X |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | X | |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|--|-----|-----|
| S8 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | X | |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment? | n/a | X |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | n/a | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | | X |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g. workers' compensation)? | | X |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | X | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certified? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| S9 | Status of Other Funds | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|------------------------------|---|---|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Other Purpose ADA | Is other purpose ADA decreasing in both the prior and current fiscal year? | | X |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years? | X | |
| A5 | Salary Increases Exceed COLA | Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Fiscal Distress Reports | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE. | X | |
| A8 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |



| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 9010-8099 | 360,326.00 | 401,769.00 | 235,235.44 | 406,781.00 | 3,992.00 | 1.0% |
| 2) Federal Revenue | | 9100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8699 | 81,325.00 | 80,850.00 | 54,161.35 | 80,850.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 260,418.00 | 260,418.00 | 83,502.44 | 262,433.00 | 2,015.00 | 0.8% |
| 5) TOTAL REVENUES | | | 702,069.00 | 743,037.00 | 372,899.23 | 749,064.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 45,812.00 | 63,201.00 | 30,241.49 | 63,201.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 205,852.00 | 212,657.00 | 122,581.59 | 212,952.00 | (105.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 176,417.00 | 209,539.00 | 109,567.59 | 194,033.00 | 15,506.00 | 7.4% |
| 4) Books and Supplies | | 4000-4999 | 26,740.00 | 26,740.00 | 2,860.05 | 26,740.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 239,125.00 | 242,547.00 | 63,006.40 | 242,547.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 245,560.00 | 236,216.00 | 11,615.80 | 236,216.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (26,282.00) | (26,953.00) | 0.00 | (26,824.00) | (329.00) | 1.2% |
| 9) TOTAL EXPENDITURES | | | 915,324.00 | 904,147.00 | 359,074.92 | 949,073.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (213,255.00) | (221,090.00) | 12,814.31 | (200,011.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| Transfers In | | 8800-8829 | 172,703.00 | 173,914.00 | 0.00 | 160,808.00 | (13,106.00) | -7.5% |
| Transfers Out | | 7800-7829 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8930-8999 | (35,914.00) | (39,104.00) | (1,980.52) | (58,704.00) | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 136,789.00 | 115,210.00 | (1,980.52) | 102,104.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % E (EA) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|----------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (76,469.00) | (106,880.00) | 10,935.69 | (97,906.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,710,715.00 | 1,806,778.00 | | 1,886,778.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,710,715.00 | 1,806,778.00 | | 1,886,778.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,710,715.00 | 1,806,778.00 | | 1,886,778.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,634,246.00 | 1,780,898.00 | | 1,788,872.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 29,654.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 48,237.00 | 48,237.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 106,543.00 | 186,543.00 | | 172,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,416,966.00 | 1,593,918.00 | | 1,584,718.00 | | |

| Division | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 305,996.00 | 350,335.00 | 193,980.00 | 337,755.00 | (12,581.00) | -3.6% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homestead Exemptions | | 8021 | 887.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 10.00 | 5.00 | 0.00 | 5.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 60,358.00 | 59,000.00 | 31,850.84 | 59,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,700.00 | 3,000.00 | 327.10 | 3,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 65.00 | 40.00 | 0.00 | 40.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 5,850.53 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41801) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Revenue Limit (%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 370,006.00 | 412,581.00 | 232,008.47 | 400,100.00 | (12,581.00) | -3.0% |
| REVENUE LIMIT TRANSFERS | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 9091 | (16,573.00) | (16,573.00) | 0.00 | 0.00 | 16,573.00 | -100.0% |
| Juvenile Court/County Community Schools Transfer | 2400-2420 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 8500 | 8091 | | | | | | |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 5,903.00 | 5,881.00 | 3,226.97 | 5,881.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8098 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 353,433.00 | 401,789.00 | 235,235.44 | 405,781.00 | 3,892.00 | 1.3% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Agency Contracts Between LEAs | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB/ASA (incl. ARRA) | 3000-3296, 4000-4139, 4201-4216, 4810, 5510 | 8290 | | | | | | |

2011-12 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % of (E/A) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------|
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | | | | | | |
| Prior Years | 2430 | 8319 | | | | | | |
| ROCIP Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | | | | | | |
| Prior Years | 6355-6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| Home-to-School Transportation | | | | | | | | |
| Current Year | 7230 | 8311 | | | | | | |
| Economic Impact Aid | | | | | | | | |
| Current Year | 7090-7091 | 8311 | | | | | | |
| Prior Years | 7240 | 8311 | | | | | | |
| All Other State Apportionments - Current Year | | | | | | | | |
| Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | | | | | | | |
| Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | | | | | | | |
| Current Year | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | | | | | | | |
| Current Year | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | | | | | | | |
| Current Year | | 8550 | 0.00 | 0.00 | 2,924.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | | | | | | | |
| Current Year | | 8550 | 2,150.00 | 2,150.00 | 1,284.60 | 2,150.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | | | | | | | |
| Current Year | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | | | | | | | |
| Current Year | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | |
| Current Year | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | | | | | | | | |
| Current Year | 7250 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | | | | | | | | |
| Current Year | 6650-6690 | 8590 | | | | | | |
| Healthy Start | | | | | | | | |
| Current Year | 6240 | 8590 | | | | | | |
| School Community Violence Prevention Grant | | | | | | | | |
| Current Year | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | | | | | | | | |
| Current Year | 7400 | 8590 | | | | | | |
| All Other State Revenue | | | | | | | | |
| Current Year | All Other | 8590 | 79,173.00 | 78,700.00 | 49,972.75 | 78,700.00 | 0.00 | 0.0% |
| TOTAL OTHER STATE REVENUE | | | 81,323.00 | 80,850.00 | 54,151.35 | 80,850.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | | | | | | | |
| Current Year | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | | | | |
| Current Year | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | | | | |
| Current Year | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | | | | |
| Current Year | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | | | | | | | |
| Current Year | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | | | | | | | |
| Current Year | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | | | | | | | |
| Current Year | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |
| Current Year | | 8829 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,418.00 | 30,410.00 | 7,017.01 | 30,418.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Services | 7230, 7240 | 8677 | | | | | | |
| Interagency Services | All Other | 8677 | 230,000.00 | 230,000.00 | 76,485.43 | 232,015.00 | 2,015.00 | 0.9% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In: | | 8761-8763 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 260,418.00 | 260,418.00 | 83,502.44 | 262,433.00 | 2,015.00 | 0.8% |
| TOTAL, REVENUES | | | 702,049.00 | 743,057.00 | 372,889.23 | 749,064.00 | 6,007.00 | 0.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % B (B/A) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 46,812.00 | 63,201.00 | 30,241.49 | 63,201.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 46,812.00 | 63,201.00 | 30,241.49 | 63,201.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,153.00 | 3,153.00 | 1,482.10 | 3,153.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 96,039.00 | 96,248.00 | 55,871.00 | 96,353.00 | (105.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 107,771.00 | 113,456.00 | 69,248.49 | 113,456.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 206,962.00 | 212,857.00 | 122,581.59 | 212,962.00 | (105.00) | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,162.00 | 5,514.00 | 2,488.15 | 5,514.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 38,035.00 | 37,607.00 | 21,682.45 | 37,007.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 15,840.00 | 18,668.00 | 9,623.63 | 16,368.00 | 300.00 | 1.8% |
| Health and Welfare Benefits | | 3401-3402 | 83,711.00 | 80,632.00 | 49,925.06 | 90,632.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 4,416.00 | 4,880.00 | 2,716.32 | 4,991.00 | 339.00 | 6.9% |
| Workers' Compensation | | 3601-3602 | 6,859.00 | 8,325.00 | 4,301.80 | 7,788.00 | 637.00 | 6.5% |
| OPFB, Allocated | | 3701-3702 | 21,054.00 | 42,109.00 | 16,265.79 | 27,731.00 | 14,373.00 | |
| OPFB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 4,240.00 | 4,354.00 | 2,564.34 | 4,402.00 | (48.00) | -1.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 176,417.00 | 208,530.00 | 109,567.59 | 194,033.00 | 15,506.00 | 7.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,300.00 | 1,300.00 | 0.00 | 1,300.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 15,500.00 | 15,500.00 | 2,880.05 | 16,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 3,940.00 | 3,940.00 | 0.00 | 3,940.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 20,740.00 | 25,740.00 | 2,880.05 | 26,740.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 10,500.00 | 10,500.00 | 2,313.70 | 10,500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 15,420.00 | 15,420.00 | 7,094.00 | 15,420.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,502.00 | 5,502.00 | 3,968.85 | 5,502.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,000.00 | 4,000.00 | 213.03 | 4,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 7,103.00 | 7,103.00 | 166.32 | 7,103.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 192,500.00 | 196,022.00 | 68,563.05 | 198,022.00 | 0.00 | 0.0% |
| Communications | | 5900 | 4,000.00 | 4,000.00 | 676.40 | 4,000.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 239,125.00 | 242,547.00 | 83,068.40 | 242,547.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 105,780.00 | 139,705.00 | (4,855.71) | 139,705.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 139,780.00 | 96,511.00 | 16,471.51 | 96,511.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | | | | | | | |
| To County Offices | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 8500 | 7221 | | | | | | |
| County Offices | 8500 | 7222 | | | | | | |
| To JPAs | 8500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 8360 | 7221 | | | | | | |
| To County Offices | 8360 | 7222 | | | | | | |
| To JPAs | 8360 | 7223 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7263 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 245,560.00 | 236,216.00 | 11,515.80 | 236,216.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (26,292.00) | (26,953.00) | 0.00 | (26,624.00) | (329.00) | 1.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (26,292.00) | (26,953.00) | 0.00 | (26,624.00) | (329.00) | 1.2% |
| TOTAL, EXPENDITURES | | | 915,324.00 | 964,147.00 | 359,974.92 | 949,075.00 | 15,072.00 | 1.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|---------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 172,700.00 | 173,914.00 | 0.00 | 169,809.00 | (13,105.00) | -7.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 172,700.00 | 173,914.00 | 0.00 | 169,809.00 | (13,105.00) | -7.5% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8933 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8978 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (35,914.00) | (58,704.00) | (1,980.62) | (58,704.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (35,914.00) | (58,704.00) | (1,980.62) | (58,704.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 136,786.00 | 115,210.00 | (1,980.62) | 102,105.00 | (13,105.00) | -11.4% |

| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 16,573.00 | 16,573.00 | 0.00 | 0.00 | (16,573.00) | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 230,336.00 | 204,540.00 | 66,583.52 | 184,550.00 | (19,990.00) | -9.8% |
| 3) Other State Revenue | | 8300-8599 | 482,863.00 | 493,972.00 | 242,859.25 | 458,214.00 | (25,758.00) | -5.3% |
| 4) Other Local Revenue | | 8600-8799 | 34,124.00 | 34,124.00 | 0.00 | 0.00 | (34,124.00) | -100.0% |
| 5) TOTAL, REVENUES | | | 713,896.00 | 739,209.00 | 309,342.77 | 642,764.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 276,531.00 | 281,875.00 | 130,532.69 | 248,619.00 | 35,256.00 | 12.5% |
| 2) Classified Salaries | | 2000-2599 | 106,027.00 | 106,871.00 | 48,936.89 | 114,364.00 | (7,523.00) | -7.0% |
| 3) Employee Benefits | | 3000-3999 | 138,509.00 | 133,832.00 | 32,892.58 | 121,923.00 | 11,909.00 | 8.9% |
| 4) Books and Supplies | | 4000-4999 | 14,483.00 | 73,485.00 | 8,292.91 | 26,304.00 | 47,181.00 | 64.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 186,264.00 | 209,650.00 | 85,319.61 | 200,357.00 | 9,293.00 | 4.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 34,728.00 | 28,941.31 | 34,728.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 3.03 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 26,282.00 | 26,953.00 | 0.00 | 26,624.00 | 329.00 | 1.2% |
| 9) TOTAL, EXPENDITURES | | | 750,106.00 | 857,364.00 | 344,715.97 | 770,949.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (36,210.00) | (128,185.00) | (35,373.20) | (128,185.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| Transfers In | | 6900-6929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8980-8999 | 35,914.00 | 58,704.00 | 1,980.62 | 58,704.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 35,914.00 | 58,704.00 | 1,980.62 | 58,704.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (B/A) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (296.00) | (69,481.00) | (33,392.58) | (69,481.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 296.00 | 69,481.00 | | 69,481.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 296.00 | 69,481.00 | | 69,481.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 296.00 | 69,481.00 | | 69,481.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | |
| | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Inappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9788 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Location | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Receipt from Co. Board of Sup. | | 8076 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Revenue Limit 3% Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | | | | | | |
| Juvenile Court/County Community Schools Transfer | 2400-2420 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 5500 | 8091 | 16,573.00 | 16,573.00 | 0.00 | 0.00 | (16,573.00) | -100.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 16,573.00 | 16,573.00 | 0.00 | 0.00 | (16,573.00) | -100.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 105,689.00 | 118,966.00 | 13,296.42 | 97,819.00 | (21,847.00) | -17.9% |
| Special Education Discretionary Grants | | 8182 | 55,484.00 | 37,732.00 | 5,187.00 | 37,732.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Agency Contracts Between LEAs | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Agency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Agency Contracts Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 7,850.85 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4199, 4201-4215, 4610, 5510 | 8290 | 6,956.00 | 6,805.00 | 6,805.00 | 6,905.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % D (E/E) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| Vocational and Applied Technology Education | 3503-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue (incl. ARRA) | All Other | 8280 | 32,227.00 | 41,037.00 | 33,544.25 | 42,394.00 | 1,357.00 | 3.3% |
| TOTAL, FEDERAL REVENUE | | | 200,336.00 | 204,540.00 | 66,683.52 | 184,550.00 | (19,990.00) | -9.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 8500 | 8311 | 378,758.00 | 378,758.00 | 210,569.00 | 353,000.00 | (25,758.00) | -6.8% |
| Prior Years | 8500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 330.00 | 330.00 | 967.74 | 330.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8597 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 8650-8690 | 8690 | 37,500.00 | 58,209.00 | 20,708.57 | 58,209.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 49,275.00 | 49,675.00 | 10,413.94 | 46,675.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 462,063.00 | 483,972.00 | 242,369.25 | 458,214.00 | (25,758.00) | -5.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8825 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |
| Limit Taxes | | 8829 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Position | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 34,124.00 | 34,124.00 | 0.00 | 0.00 | (34,124.00) | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers in Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/JP Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 34,124.00 | 34,124.00 | 0.00 | 0.00 | (34,124.00) | -100.0% |
| TOTAL REVENUES | | | 713,896.00 | 739,209.00 | 309,342.77 | 632,754.00 | (96,445.00) | -13.0% |

2011-12 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % D (E)/E |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 155,040.00 | 151,343.00 | 74,223.69 | 141,865.00 | 9,377.00 | 5.2% |
| Certificated Pupil Support Salaries | | 1200 | 71,063.00 | 82,745.00 | 29,428.60 | 58,857.00 | 23,888.00 | 28.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 40,428.00 | 47,787.00 | 26,880.20 | 45,796.00 | 1,991.00 | 4.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CERTIFICATED SALARIES | | | 275,531.00 | 281,875.00 | 130,532.69 | 246,519.00 | 35,256.00 | 12.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 96,995.00 | 91,223.00 | 44,137.08 | 97,560.00 | (6,337.00) | -6.8% |
| Classified Support Salaries | | 2200 | 4,888.00 | 9,888.00 | 2,907.81 | 9,888.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 6,144.00 | 5,730.00 | 1,892.00 | 5,946.00 | (1,136.00) | -20.6% |
| TOTAL CLASSIFIED SALARIES | | | 108,027.00 | 106,871.00 | 48,936.89 | 114,394.00 | (7,523.00) | -7.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 22,371.00 | 23,485.00 | 10,688.93 | 20,520.00 | 2,965.00 | 12.6% |
| PERE | | 3201-3202 | 8,477.00 | 7,084.00 | 3,621.57 | 7,061.00 | 23.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 12,213.00 | 11,925.00 | 5,504.63 | 11,331.03 | 594.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 76,725.00 | 72,864.00 | 34,240.51 | 86,044.00 | (6,820.00) | -9.5% |
| Unemployment Insurance | | 3501-3502 | 6,055.00 | 6,154.00 | 2,858.89 | 6,661.00 | (493.00) | -8.0% |
| Workers' Compensation | | 3601-3602 | 10,475.00 | 10,893.00 | 5,115.40 | 10,027.00 | 866.00 | 8.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 1,683.00 | 1,327.00 | 362.63 | 1,279.00 | 48.00 | 3.6% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EMPLOYEE BENEFITS | | | 138,509.00 | 133,832.00 | 82,892.56 | 121,928.00 | 11,900.00 | 8.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 313.00 | 638.00 | 113.27 | 638.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 313.00 | 3,253.00 | 5,250.00 | 3,253.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 13,857.00 | 69,594.00 | 2,928.94 | 22,403.00 | 47,181.00 | 67.8% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 14,483.00 | 73,485.00 | 8,292.91 | 26,304.00 | 47,181.00 | 64.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 18,274.00 | 18,134.00 | 11,769.08 | 18,134.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 901.00 | 901.00 | 800.00 | 901.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,200.00 | 5,200.00 | 4,981.15 | 5,200.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5600 | 6,000.00 | 6,000.00 | 1,316.00 | 6,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,000.00 | 1,000.00 | 111.63 | 1,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professionals/Consulting Services and Operating Expenditures | | 5800 | 105,380.00 | 128,415.00 | 46,521.75 | 119,122.00 | 9,293.00 | 7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 186,264.00 | 209,650.00 | 85,319.61 | 200,357.00 | 9,293.00 | 4.4% |

| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 34,728.00 | 28,941.31 | 34,723.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 34,728.00 | 28,941.31 | 34,723.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | | | | | | | |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | | | | | | | | |
| To County Offices | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| RQC/P Transfers of Apportionments To Districts or Charter Schools | | | | | | | | |
| To County Offices | 6260 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6260 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 26,292.00 | 26,553.00 | 0.00 | 26,624.00 | 329.00 | 1.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 26,292.00 | 26,553.00 | 0.00 | 26,624.00 | 329.00 | 1.2% |
| TOTAL EXPENDITURES | | | 760,108.00 | 867,394.00 | 344,715.97 | 770,949.00 | 96,445.00 | 11.1% |

2011-12 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % D (E/E) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8985 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8990 | 35,914.00 | 58,704.00 | 1,980.62 | 58,704.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 35,914.00 | 58,704.00 | 1,980.62 | 58,704.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 35,914.00 | 58,704.00 | 1,980.62 | 58,704.00 | 0.00 | 0.0% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-0099 | 376,899.00 | 418,362.00 | 235,235.44 | 405,781.00 | (12,581.00) | -3.0% |
| 2) Federal Revenue | | 8100-8299 | 200,336.00 | 204,540.00 | 86,683.52 | 134,560.00 | (19,980.00) | -9.8% |
| 3) Other State Revenue | | 8300-8599 | 544,188.00 | 584,822.00 | 296,810.60 | 536,064.00 | (25,758.00) | -4.5% |
| 4) Other Local Revenue | | 8600-8799 | 294,542.00 | 294,542.00 | 83,502.44 | 262,433.00 | (32,109.00) | -10.9% |
| 5) TOTAL REVENUES | | | 1,415,965.00 | 1,482,266.00 | 682,232.00 | 1,391,828.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 323,343.00 | 345,076.00 | 160,774.18 | 309,820.60 | 35,256.00 | 10.2% |
| 2) Classified Salaries | | 2000-2999 | 314,889.00 | 319,728.00 | 171,518.48 | 327,365.00 | (7,628.00) | -2.4% |
| 3) Employee Benefits | | 3000-3999 | 314,828.00 | 343,371.00 | 172,250.15 | 315,958.00 | 27,415.00 | 8.0% |
| 4) Books and Supplies | | 4000-4999 | 41,223.00 | 100,225.00 | 11,252.96 | 53,014.00 | 47,191.00 | 47.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 425,389.00 | 452,197.00 | 148,328.01 | 442,934.00 | 9,263.00 | 2.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 34,728.00 | 28,941.31 | 34,728.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 245,560.00 | 236,216.00 | 11,815.80 | 236,216.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 1,665,430.00 | 1,831,541.00 | 724,690.89 | 1,720,024.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (249,465.00) | (349,275.00) | (22,458.89) | (328,196.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| Transfers In | | 8900-8929 | 172,700.00 | 173,914.00 | 0.00 | 160,809.00 | (13,105.00) | -7.5% |
| Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7830-7859 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8960-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 172,700.00 | 173,914.00 | 0.00 | 160,809.00 | | |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % (E) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-----------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (78,785.00) | (175,351.00) | (22,458.89) | (187,387.00) | | |
| F. FUND BALANCE, RESERVFS | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,711,011.00 | 1,956,259.00 | | 1,956,259.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,711,011.00 | 1,956,259.00 | | 1,956,259.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,711,011.00 | 1,956,259.00 | | 1,956,259.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,634,246.00 | 1,790,898.00 | | 1,788,872.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 2,500.00 | | 2,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 29,654.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 48,237.00 | 48,237.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 168,543.00 | 168,543.00 | | 172,000.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,416,966.00 | 1,563,618.00 | | 1,584,718.00 | | |

| Location | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cct B & D) (E) | % Diff (E/B) (F) |
|---|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 305,956.00 | 350,336.00 | 193,980.00 | 337,755.00 | (12,581.00) | -3.6% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 697.00 | 100.00 | 0.00 | 100.00 | 3.00 | 0.3% |
| Timber Yield Tax | | 8022 | 10.00 | 5.00 | 0.00 | 5.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 60,338.00 | 59,000.00 | 31,850.84 | 59,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,700.00 | 3,000.00 | 327.10 | 3,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 65.00 | 40.00 | 0.00 | 40.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 5,850.53 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Revenue Limit (0%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 370,956.00 | 412,681.00 | 282,008.47 | 400,100.00 | (12,581.00) | -3.0% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (16,573.00) | (16,573.00) | 0.00 | 0.00 | 16,573.00 | -100.0% |
| Juvenile Court/County Community Schools Transfer | 2400-2420 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 16,573.00 | 16,573.00 | 0.00 | 0.00 | (16,573.00) | -100.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 5,601.00 | 5,601.00 | 3,226.67 | 5,601.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8093 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 376,899.00 | 418,382.00 | 285,235.44 | 405,781.00 | (12,581.00) | -3.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 105,569.00 | 118,966.00 | 13,296.42 | 97,619.00 | (21,347.00) | -17.9% |
| Special Education Discretionary Grants | | 8182 | 55,484.00 | 37,732.00 | 5,187.00 | 37,732.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Agency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 7,850.85 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA (incl. ARRA) | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 6,958.00 | 6,905.00 | 6,805.00 | 6,805.00 | 0.00 | 0.0% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % F (E/A) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue (incl. ARRA) | All Other | 8290 | 32,227.00 | 41,037.00 | 33,544.25 | 42,394.00 | 1,357.00 | 3.3% |
| TOTAL, FEDERAL REVENUE | | | 200,336.00 | 204,540.00 | 66,683.52 | 104,590.00 | (19,950.00) | -9.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 5500 | 8311 | 378,758.00 | 378,758.00 | 210,569.00 | 353,000.00 | (25,758.00) | -6.8% |
| Prior Years | 5500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7250 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 2,924.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8580 | 2,480.00 | 2,480.00 | 2,222.34 | 2,480.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | 37,500.00 | 58,209.00 | 20,703.57 | 58,209.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 125,450.00 | 125,975.00 | 61,386.56 | 125,375.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 544,188.00 | 561,822.00 | 255,810.50 | 539,064.00 | (25,758.00) | -4.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8680 | 30,418.00 | 30,410.00 | 7,917.01 | 30,418.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8682 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 264,124.00 | 264,124.00 | 76,485.43 | 232,015.00 | (32,109.00) | -12.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8701-8763 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers in Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROCP Transfers | | | | | | | | |
| From Districts or Charter Schools | 6330 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6350 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6330 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 294,542.00 | 294,542.00 | 83,502.44 | 262,433.00 | (32,109.00) | -10.9% |
| TOTAL, REVENUES | | | 1,415,965.00 | 1,482,268.00 | 632,232.00 | 1,391,828.00 | (90,438.00) | -6.1% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 211,852.00 | 214,544.00 | 104,465.38 | 205,197.00 | 9,377.00 | 4.4% |
| Certificated Pupil Support Salaries | | 1200 | 71,063.00 | 82,745.00 | 29,428.50 | 53,857.00 | 23,088.00 | 28.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 40,428.00 | 47,687.00 | 26,880.20 | 45,796.00 | 1,991.00 | 4.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 323,343.00 | 345,076.00 | 160,774.18 | 309,820.00 | 35,255.00 | 10.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 100,543.00 | 94,376.00 | 45,559.16 | 100,713.00 | (6,337.00) | -6.7% |
| Classified Support Salaries | | 2200 | 4,888.00 | 9,888.00 | 2,807.81 | 9,888.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 36,038.00 | 96,240.00 | 55,871.00 | 96,353.00 | (105.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 107,771.00 | 113,456.00 | 65,246.49 | 113,456.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 6,144.00 | 5,760.00 | 1,892.00 | 6,946.00 | (1,186.00) | 20.6% |
| TOTAL, CLASSIFIED SALARIES | | | 314,984.00 | 319,720.00 | 171,318.18 | 327,356.00 | (7,628.00) | -2.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 27,033.00 | 28,699.00 | 13,177.08 | 26,034.00 | 2,665.00 | 10.2% |
| PERS | | 3201-3202 | 44,512.00 | 44,091.00 | 25,304.02 | 44,068.00 | 23.00 | 0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 26,153.00 | 28,593.00 | 15,128.51 | 27,659.00 | 894.00 | 3.1% |
| Health and Welfare Benefits | | 3401-3402 | 160,436.00 | 188,595.00 | 84,165.57 | 156,576.00 | 6,920.00 | 4.2% |
| Unemployment Insurance | | 3501-3502 | 10,501.00 | 11,081.00 | 5,675.21 | 10,252.00 | 832.00 | 7.5% |
| Workers' Compensation | | 3601-3602 | 17,334.00 | 19,218.00 | 9,417.00 | 17,815.00 | 1,403.00 | 7.3% |
| OPEB, Allocated | | 3701-3702 | 21,064.00 | 42,109.00 | 16,266.79 | 27,731.00 | 14,378.00 | |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| PERS Reduction | | 3801-3802 | 5,809.00 | 5,681.00 | 3,226.97 | 5,691.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 314,926.00 | 343,871.00 | 172,290.15 | 315,956.00 | 27,415.00 | 8.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 313.00 | 608.00 | 113.27 | 638.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,613.00 | 4,563.00 | 5,250.00 | 4,563.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 30,357.00 | 86,081.00 | 5,889.69 | 38,903.00 | 47,181.00 | 54.8% |
| Noncapitalized Equipment | | 4400 | 8,940.00 | 8,940.00 | 0.00 | 8,940.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 41,223.00 | 100,225.00 | 11,252.96 | 53,044.00 | 47,181.00 | 47.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 26,774.00 | 28,634.00 | 14,102.78 | 28,634.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 16,321.00 | 16,321.00 | 7,694.00 | 16,321.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 10,702.00 | 10,702.00 | 8,638.00 | 10,702.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 10,000.00 | 10,000.00 | 1,334.00 | 10,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,603.00 | 8,103.00 | 277.95 | 8,103.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 298,989.00 | 324,437.00 | 115,074.80 | 315,144.00 | 9,293.00 | 7.9% |
| Communications | | 5900 | 4,000.00 | 4,000.00 | 576.40 | 4,000.00 | 0.00 | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 425,389.00 | 462,197.00 | 148,328.01 | 442,904.00 | 9,283.00 | 2.1% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Location | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 34,726.00 | 28,941.31 | 34,726.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 0.00 | 34,726.00 | 28,941.31 | 34,726.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 105,780.00 | 139,705.00 | (4,855.71) | 139,705.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 139,750.00 | 96,511.00 | 16,471.51 | 96,511.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| All Other Transfers | All Other | 7221-7225 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7436 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7436 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 245,560.00 | 236,216.00 | 11,615.80 | 236,216.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 1,665,430.00 | 1,931,541.00 | 704,350.89 | 1,720,024.00 | 111,517.00 | 6.1% |

2011-12 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/A) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 172,700.00 | 173,914.00 | 0.00 | 180,809.00 | (13,105.00) | -7.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 172,700.00 | 173,914.00 | 0.00 | 180,809.00 | (13,105.00) | -7.5% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8991 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 9980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 9990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 9997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 172,700.00 | 173,914.00 | 0.00 | 180,809.00 | (13,105.00) | -7.5% |

| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 540,000.00 | 540,700.00 | 0.00 | 470,292.00 | (170,108.00) | -26.9% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,284.00 | 1,284.00 | 334.88 | 335.00 | (949.00) | -73.9% |
| 5) TOTAL REVENUES | | | 641,284.00 | 641,984.00 | 334.88 | 470,627.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7399 7400-7499 | 558,000.00 | 558,000.00 | 0.00 | 398,748.00 | 158,252.00 | 29.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 558,000.00 | 558,000.00 | 0.00 | 398,748.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 83,284.00 | 83,984.00 | 334.88 | 70,879.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7829 | 172,700.00 | 173,914.00 | 0.00 | 160,809.00 | 13,105.00 | 7.5% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (172,700.00) | (173,914.00) | 0.00 | (160,809.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + E1) | | | (89,416.00) | (89,930.00) | 334.99 | (89,930.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| f) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 89,416.00 | 89,930.00 | | 89,930.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 89,416.00 | 89,930.00 | | 89,930.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 89,416.00 | 89,930.00 | | 89,930.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Function | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LOCAL REVENUE | | | | | | | | |
| Forest Reserve Funds | | 0200 | 82,000.00 | 82,700.00 | 0.00 | 70,544.00 | (12,156.00) | -14.7% |
| Pass-Through Revenues From Federal Sources | | 8287 | 558,000.00 | 558,000.00 | 0.00 | 399,748.00 | (158,252.00) | -28.4% |
| TOTAL FEDERAL REVENUE | | | 640,000.00 | 640,700.00 | 0.00 | 470,292.00 | (170,408.00) | -26.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8990 | 1,284.00 | 1,284.00 | 334.99 | 335.00 | (949.00) | -73.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | | 1,284.00 | 1,284.00 | 334.99 | 335.00 | (949.00) | -73.9% |
| TOTAL REVENUES | | | 641,284.00 | 641,984.00 | 334.99 | 470,627.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through REVENUES To Districts or Charter Schools | | 7211 | 558,000.00 | 558,000.00 | 0.00 | 399,748.00 | 158,252.00 | 28.4% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 558,000.00 | 558,000.00 | 0.00 | 399,748.00 | 158,252.00 | 28.4% |
| TOTAL EXPENDITURES | | | 558,000.00 | 558,000.00 | 0.00 | 399,748.00 | | |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Non-Authorized Interfund Transfers Out | | 7615 | 172,700.00 | 173,314.00 | 0.00 | 160,809.00 | 13,105.00 | 7.5% |
| TOTAL INTERFUND TRANSFERS OUT | | | 172,700.00 | 173,314.00 | 0.00 | 160,809.00 | 13,105.00 | 7.5% |

100

100

100

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C) | DIFFERENCE (Col. C - B) (D) | PERCENTAGE DIFFERENCE (Col. D / B) (E) |
|--|--|---|---|-----------------------------------|---|
| ELEMENTARY | | | | | |
| 1. County School Tuition Fund | 8.00 | 8.00 | 9.60 | 1.60 | 20% |
| 2. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Community School Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 5. Opportunity Schools and Full-Day Opportunity Classes | 1.70 | 1.70 | 1.90 | 0.20 | 12% |
| 6. Cal-SAFE County Classroom* | | | | | |
| 7. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. TOTAL, ELEMENTARY | 9.70 | 9.70 | 11.50 | 1.80 | 19% |
| HIGH SCHOOL | | | | | |
| 9. County School Tuition Fund | 5.00 | 5.00 | 7.58 | 2.58 | 52% |
| 10. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 11. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 12. Community School Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 13. Opportunity Schools and Full-Day Opportunity Classes | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 14. Cal-SAFE County Classroom* | | | | | |
| 15. Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 16. Technical, Agriculture, and Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 17. Regional Occupational Centers/Programs (ROC/P)* | | | | | |
| 18. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 19. Handicapped Adults | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 20. Adults* | | | | | |
| 21. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 22. TOTAL, HIGH SCHOOL | 5.00 | 5.00 | 7.58 | 2.58 | 52% |
| COUNTY SUPPLEMENT | | | | | |
| 23. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 24. Special Education | 1.50 | 1.50 | 0.00 | (1.50) | -100% |
| 25. TOTAL, ADA FROM DISTRICTS | 1.50 | 1.50 | 0.00 | (1.50) | -100% |

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C) | DIFFERENCE (Col. C - B) (D) | PERCENTAGE DIFFERENCE (Col. D / B) (E) |
|--|--|---|---|-----------------------------------|---|
| OTHER | | | | | |
| 26. Direct Services | 394.00 | 394.00 | 394.00 | 0.00 | 0% |
| 27. Other Purpose | 410.00 | 410.00 | 427.00 | 17.00 | 4% |
| COMMUNITY DAY SCHOOLS (6th-8th Hours) | | | | | |
| 28. Elementary | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | |
| 29. High School | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | |
| CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION | | | | | |
| 30. County Operated Charter Schools - Revenue Limit | | | | | |
| a. Kindergarten through Grade Three | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Grades Four through Six | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Grades Seven through Eight | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Grades Nine through Twelve | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 31. County Operated Charter Schools - Block Grant | | | | | |
| a. Kindergarten through Grade Three | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Grades Four through Six | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Grades Seven through Eight | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Grades Nine through Twelve | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 32. Other Charter Schools Authorized by County Board of Education | | | | | |
| a. Kindergarten through Grade Three | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Grades Four through Six | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Grades Seven through Eight | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Grades Nine through Twelve | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 33. TOTAL, CHARTER SCHOOLS ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours) | | | | | |
| 34. Elementary | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | |
| 35. High School | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | |
| SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only) | | | | | |
| 36. Elementary | | | | | |
| a. Core Instruction* | | | | | |
| b. Remedial Instruction* | | | | | |
| 37. High School | | | | | |
| a. Core Instruction* | | | | | |
| b. Remedial Instruction* | | | | | |

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

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | January | February | March | April | May | June | Accruals | TOTAL |
|--|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|
| A. BEGINNING CASH | 1,861,507.33 | 1,910,192.33 | 2,032,123.33 | 2,038,174.33 | 1,988,263.33 | 1,928,371.33 | | |
| B. RECEIPTS | | | | | | | | |
| Revenue Limit Sources | | | | | | | | |
| Property Taxes | (46,699.00) | 7,719.00 | | 25,068.00 | | 1,249.00 | | 62,345.00 |
| Principal Apportionment | 492.00 | 492.00 | 492.00 | 11,601.00 | 58,115.00 | 6,293.00 | 65,438.00 | 349,840.00 |
| Miscellaneous Funds | 0.00 | 33,510.00 | 33,000.00 | 653.00 | 0.00 | 0.00 | 50,642.00 | 184,550.52 |
| Federal Revenue | 263,077.00 | 11,209.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 131,978.00 | 539,064.23 |
| Other State Revenue | 5.00 | 76,973.00 | 50,000.00 | | | 59,188.00 | 101,968.00 | 371,621.50 |
| Other Local Revenue | | 160,808.00 | | | | 173,914.00 | | 334,722.00 |
| Interfund Transfers In | | | | | | | | |
| All Other Financing Sources | | | | | | | | 0.00 |
| Other Receipts/Non-Revenue | | | | | | | | 0.00 |
| TOTAL RECEIPTS | 207,875.00 | 290,711.00 | 108,492.00 | 60,714.00 | 84,608.00 | 286,073.00 | 360,017.00 | 1,817,824.38 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 30,397.00 | 30,379.00 | 29,500.00 | 29,500.00 | 29,500.00 | 29,666.00 | | 309,818.92 |
| Classified Salaries | 28,277.00 | 28,275.00 | 28,000.00 | 28,000.00 | 28,000.00 | 43,563.00 | | 327,357.13 |
| Employee Benefits | 83,182.00 | 26,928.00 | 27,000.00 | 27,000.00 | 27,000.00 | 29,492.00 | | 309,278.99 |
| Books, Supplies and Services | 6,873.00 | 16,831.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 216,582.00 | 495,949.13 |
| Capital Outlay | | 5,787.00 | | | | | 6,737.00 | 40,519.31 |
| Other Outgo | 55,000.00 | 30,000.00 | 55,000.00 | | 30,000.00 | 109,744.00 | 156,189.00 | 455,930.51 |
| Interfund Transfers Out | | | | | | | | 0.00 |
| All Other Financing Uses | | | | | | | | 0.00 |
| Other Disbursements/ | | | | | | | | 0.00 |
| Non-Expenditures | | | | | | | | 0.00 |
| TOTAL DISBURSEMENTS | 163,714.00 | 139,300.00 | 164,500.00 | 109,500.00 | 139,500.00 | 237,465.00 | 378,558.00 | 1,938,878.99 |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | | |
| Accounts Receivable | 1,789.00 | 25,000.00 | 7,069.00 | 13,875.00 | | | | 292,566.00 |
| Accounts Payable | (1,725.00) | 4,480.00 | 5,000.00 | 15,000.00 | 5,000.00 | 5,000.00 | | 175,235.00 |
| TOTAL PRIOR YEAR TRANSACTIONS | 3,524.00 | 29,520.00 | 2,069.00 | (1,125.00) | (5,000.00) | (5,000.00) | 0.00 | 117,330.00 |
| E. NET INCREASE/DECREASE (B - C + D) | 57,665.00 | 174,931.00 | (53,549.00) | (49,911.00) | (99,892.00) | 23,608.00 | (28,641.00) | 26,275.39 |
| F. ENDING CASH (A + E) | 1,919,192.33 | 2,082,123.33 | 2,038,174.33 | 1,988,263.33 | 1,928,371.33 | 1,951,979.33 | | |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | 1,923,438.33 |

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | Object | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|--|-----------|--------------|--------------|--------------|--------------|--------------|--------------|
| A. BEGINNING CASH | 9110 | 1,897,162.94 | 1,840,261.06 | 1,887,418.13 | 1,948,675.34 | 1,927,344.32 | 1,841,880.33 |
| B. RECEIPTS | | | | | | | |
| Revenue Limit Sources | | | | | | | |
| Property Taxes | 8020-8079 | 5,850.00 | | | | | 32,178.00 |
| Principal Apportionment: | 8010-8019 | 3,850.00 | | 95,003.00 | | 72,338.00 | 72,338.00 |
| Miscellaneous Funds | 8080-8089 | 348.22 | 354.95 | 532.48 | 513.65 | 482.83 | 492.00 |
| Federal Revenue | 8100-8299 | 26,160.69 | 4,748.00 | | 3,540.00 | 26,810.23 | 5,785.00 |
| Other State Revenue | 8300-8599 | 27,797.28 | 548.00 | 985.00 | 11,682.00 | 984.00 | 886.00 |
| Other Local Revenue | 8600-8799 | | | 4,750.10 | 76,480.40 | | 2,267.00 |
| Interfund Transfers In | 8910-8929 | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | |
| Other Receipts/Non-Revenue | | | | | | | |
| TOTAL RECEIPTS | | 65,916.14 | 5,649.95 | 101,280.58 | 91,816.65 | 100,625.06 | 114,046.00 |
| C. DISBURSEMENTS | | | | | | | |
| Certificated Salaries | 1000-1999 | 5,883.52 | 7,083.52 | 27,088.73 | 29,127.02 | 30,537.13 | 30,647.00 |
| Classified Salaries | 2000-2999 | 15,651.00 | 16,987.10 | 27,132.40 | 27,100.84 | 27,246.79 | 28,242.00 |
| Employee Benefits | 3000-3999 | 23,097.15 | 13,284.30 | 24,854.62 | 25,353.13 | 26,351.79 | 26,466.00 |
| Books, Supplies and Services | 4000-5999 | 39,830.00 | 17,000.00 | 16,530.62 | 37,096.17 | 10,471.34 | 14,629.00 |
| Capital Outlay | 6000-6599 | 23,063.68 | 5,877.76 | | | | |
| Other Outgo | 7000-7499 | 3,555.00 | | | 16,471.51 | | |
| Interfund Transfers Out | 7600-7629 | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | |
| Other Disbursements/ | | | | | | | |
| Non Expenditures | | | | | | | |
| TOTAL DISBURSEMENTS | | 132,181.22 | 60,212.68 | 95,826.37 | 134,948.67 | 94,607.06 | 99,866.00 |
| D. PRIOR YEAR TRANSACTIONS | | | | | | | |
| Accounts Receivable | 9200 | 69,060.00 | 59,609.00 | 56,621.00 | 12,962.00 | 28,925.00 | 8,855.00 |
| Accounts Payable | 9500 | 56,696.00 | (32,110.00) | 18.00 | (8,739.00) | 120,407.00 | 3,268.00 |
| TOTAL PRIOR YEAR TRANSACTIONS | | 5,364.00 | 101,719.00 | 55,663.00 | 21,701.00 | (91,482.00) | 5,447.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (56,901.08) | 47,156.27 | 61,257.21 | (21,331.02) | (65,463.99) | 19,627.00 |
| F. ENDING CASH (A + E) | | 1,840,261.86 | 1,887,418.13 | 1,948,675.34 | 1,927,344.32 | 1,841,880.33 | 1,861,507.33 |
| G. ENDING CASH PLUS ACCRUALS | | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line 27) | | 427.00 | -1.41% | 421.00 | -8.08% | 387.00 |
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 405,781.00 | -3.56% | 391,353.00 | 0.62% | 393,737.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 80,850.00 | 0.00% | 80,850.00 | 0.00% | 80,830.00 |
| 4. Other Local Revenues | 8600-8799 | 767,433.00 | 1.99% | 267,662.00 | 1.23% | 270,652.00 |
| 5. Other Financing Sources | 8900-8999 | 102,105.00 | -160.98% | (62,264.00) | 1.19% | (54,874.00) |
| 6. Total (Sum lines A1 thru A5) | | 851,169.00 | -20.39% | 677,581.00 | 3.46% | 680,685.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 63,201.00 | | 71,463.00 |
| b. Step & Column Adjustment | | | | 8,262.00 | | 1,785.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 63,201.00 | 15.07% | 71,463.00 | 2.30% | 73,248.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 212,962.00 | | 212,955.00 |
| b. Step & Column Adjustment | | | | 4,973.00 | | 3,072.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 212,962.00 | 2.34% | 217,935.00 | 1.41% | 221,007.00 |
| 3. Employee Benefits | 3000-3999 | 194,033.00 | -1.23% | 191,639.00 | 3.29% | 192,942.00 |
| 4. Books and Supplies | 4000-4999 | 26,740.00 | 0.00% | 26,740.00 | 0.00% | 26,740.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 242,547.00 | -1.00% | 240,125.00 | 0.42% | 241,125.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 236,216.00 | -1.82% | 231,911.00 | -0.86% | 229,911.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (26,624.00) | -37.50% | (16,641.00) | 0.00% | (16,641.00) |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 949,075.00 | 1.49% | 963,172.00 | 1.05% | 973,332.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (97,906.00) | | (285,591.00) | | (292,647.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,886,778.00 | | 1,788,872.00 | | 1,503,281.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,788,872.00 | | 1,503,281.00 | | 1,210,634.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,509.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | 9710 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 29,654.00 | | 44,393.00 | | 59,132.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 172,000.00 | | 164,000.00 | | 161,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,584,718.00 | | 1,292,388.00 | | 983,632.00 |
| f. Total Components of Ending Fund Balance (Line D3 must agree with line D2) | | 1,788,872.00 | | 1,503,281.00 | | 1,210,634.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 172,000.00 | | 164,000.00 | | 161,000.00 |
| c. Unassigned/Unappropriated | 9790 | 1,584,718.00 | | 1,292,388.00 | | 988,002.00 |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 1,756,718.00 | | 1,456,388.00 | | 1,149,002.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line 27) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8910-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 184,530.00 | -6.64% | 172,304.00 | 0.00% | 172,304.00 |
| 3. Other State Revenues | 8300-8399 | 438,214.00 | -4.08% | 439,505.00 | 0.00% | 439,505.00 |
| 4. Other Local Revenues | 8600-8799 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 5. Other Financing Sources | 8900-8999 | 58,704.00 | 6.06% | 62,264.00 | -60.05% | 24,871.00 |
| 6. Total (Sum lines A1 thru A5) | | 701,468.00 | -3.91% | 674,073.00 | -5.55% | 636,683.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 246,619.00 | | 251,665.00 |
| b. Step & Column Adjustment | | | | 3,046.00 | | 3,379.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 246,619.00 | 2.05% | 251,665.00 | 0.95% | 254,044.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 114,394.00 | | 115,902.00 |
| b. Step & Column Adjustment | | | | 1,508.00 | | 696.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 114,394.00 | 1.32% | 115,902.00 | 0.60% | 115,598.00 |
| 3. Employee Benefits | 3000-3999 | 121,923.00 | 2.96% | 125,526.00 | 1.01% | 126,791.00 |
| 4. Books and Supplies | 4000-4999 | 26,901.00 | -38.93% | 16,065.00 | -10.32% | 14,407.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 200,357.00 | -26.00% | 148,274.00 | -27.03% | 108,199.00 |
| 6. Capital Outlay | 6000-6999 | 34,728.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 26,621.00 | -37.50% | 16,641.00 | 0.00% | 16,641.00 |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 770,949.00 | -12.57% | 674,073.00 | -5.55% | 636,683.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (69,481.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 69,481.00 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| d. Allowable Reserves - JUVCCS/ROP (Form 01CSI, Criterion 8, lines 8CS and 8CS) | | 0.00 | | 0.00 | | 0.00 |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and R10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line 27) | | 427.00 | -1.41% | 421.00 | -8.08% | 387.00 |
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 105,781.00 | -3.56% | 391,333.00 | 0.62% | 393,757.00 |
| 2. Federal Revenues | 8100-8299 | 184,550.00 | -6.64% | 172,304.00 | 0.00% | 172,304.00 |
| 3. Other State Revenues | 8300-8599 | 539,064.00 | -3.47% | 520,355.00 | 0.00% | 520,355.00 |
| 4. Other Local Revenues | 8600-8799 | 262,433.00 | 1.99% | 267,662.00 | 1.23% | 270,952.00 |
| 5. Other Financing Sources | 8900-8999 | 160,809.00 | -100.00% | 0.00 | 0.00% | (40,000.00) |
| 6. Total (Sum lines A1 thru A5) | | 1,552,637.00 | -12.94% | 1,351,554.00 | -2.54% | 1,317,368.00 |
| B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | | | |
| | | | | 309,820.00 | | 323,128.00 |
| b. Step & Column Adjustment | | | | | | |
| | | | | 13,308.00 | | 4,164.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | | | |
| | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 309,820.00 | 4.30% | 323,128.00 | 1.79% | 327,292.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | | | |
| | | | | 327,356.00 | | 333,837.00 |
| b. Step & Column Adjustment | | | | | | |
| | | | | 6,481.00 | | 3,768.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | | | |
| | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 327,356.00 | 1.98% | 333,837.00 | 1.13% | 337,605.00 |
| 3. Employee Benefits | | | | | | |
| | 3000-3999 | 335,956.00 | 0.38% | 317,163.00 | 2.99% | 324,736.00 |
| 4. Books and Supplies | | | | | | |
| | 4000-4999 | 53,044.00 | -19.30% | 42,805.00 | -3.87% | 41,147.00 |
| 5. Services and Other Operating Expenditures | | | | | | |
| | 5000-5999 | 442,904.00 | -12.31% | 388,389.00 | -10.06% | 349,524.00 |
| 6. Capital Outlay | | | | | | |
| | 6000-6999 | 34,728.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | | | | | | |
| | 7100-7299, 7400-7499 | 236,216.00 | -1.82% | 231,911.00 | -0.86% | 229,011.00 |
| 8. Other Outgo - Transfers of Indirect Costs | | | | | | |
| | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| | 7600-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| j. Other Adjustments | | | | | | |
| | | | | 0.00 | | 0.00 |
| k. Total (Sum lines B1 thru B10) | | 1,720,024.00 | -4.81% | 1,657,245.00 | -1.66% | 1,619,015.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (167,387.00) | | (285,591.00) | | (252,647.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1a) | | | | | | |
| | | 1,956,259.00 | | 1,788,872.00 | | 1,503,281.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | | | | | |
| | | 1,788,872.00 | | 1,503,281.00 | | 1,210,634.00 |
| J. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | | | | | | |
| | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | | | | | | |
| | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | | | | | | |
| | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | | | | | | |
| | 9760 | 29,654.00 | | 44,393.00 | | 59,132.00 |
| d. Assigned | | | | | | |
| | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | | | | | | |
| | 9789 | 172,000.00 | | 164,000.00 | | 161,000.00 |
| 2. Unassigned/Unappropriated | | | | | | |
| | 9790 | 1,584,728.00 | | 1,292,388.00 | | 989,002.00 |
| F. Total Components of Ending Fund Balance (Line D3eF must agree with line D2) | | | | | | |
| | | 1,788,872.00 | | 1,503,281.00 | | 1,210,634.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 172,000.00 | | 164,000.00 | | 161,000.00 |
| c. Unassigned/Unappropriated | 9790 | 1,584,718.00 | | 1,292,388.00 | | 988,002.00 |
| d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8 and 8C9) | | 0.00 | | 0.00 | | 0.00 |
| e. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 9792 | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) | | | | | | |
| | | 1,756,718.00 | | 1,456,388.00 | | 1,149,002.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | | | | | |
| | | 102.13% | | 88.95% | | 71.37% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6543, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. County Office's Total Expenditures and Other Financing Uses (Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)) | | | | | | |
| | | 1,720,024.00 | | 1,637,245.00 | | 1,610,015.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 1,720,024.00 | | 1,637,245.00 | | 1,610,015.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 1,720,024.00 | | 1,637,245.00 | | 1,610,015.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) | | 5% | | 5% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 86,001.20 | | 81,862.25 | | 80,500.75 |
| f. Reserve Standard - By Amount (Refer to Form 01CS1, Criterion 8 for calculation details) | | 80,000.00 | | 60,000.00 | | 60,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 86,001.20 | | 81,862.25 | | 80,500.75 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
|--|--|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 1,720,024.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | All | All | 1000-7999 | 282,353.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 6000-5999 | 6000-6999 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5460, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 103,600.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. PERS Reduction | All | All | 3801-3802 | 5,681.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C i-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 109,281.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 1,328,390.00 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 1,328,390.00 |

| Section II - Expenditures Per ADA | | 2011-12 Annual ADA/ Exps. Per ADA | |
|--|--|---|-----------|
| A. Average Daily Attendance (Form AI, Column C, lines 8, 22, 25, and 33, minus lines 18 and 19)* | | 19.08 | |
| B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, lines 36a & b and 37a & b - Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)* | | | |
| C. Total ADA before adjustments (Lines A plus B) | | 19.08 | |
| D. Charter school ADA adjustments (From Section V) | | 0.00 | |
| E. Adjusted total ADA (Lines C plus D) | | 19.08 | |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 69,622.12 | |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | | 1,133,033.83 | 58,858.90 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI) | | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | | 1,133,033.83 | 58,858.90 |
| B. Required effort (Line A.2 times 90%) | | 1,019,730.45 | 52,973.01 |
| C. Current year expenditures (Line I.G and Line II.F) | | 1,328,390.00 | 69,622.12 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | | 0.00% | 0.00% |

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Revenue Limit ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

| SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205) | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
|---|--|---------------------------------------|-----------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Expenditures available to apply to deficiency: | | | | |
| 1. All Resource 3200 and/or Resource 3205 Expenditures | All | All | 1000-7999 | 609.00 |
| 2. Less state and local expenditures not allowed for MOE: | | | | |
| a. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| b. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| c. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| d. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| e. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| f. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| g. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 0.00 |
| h. PERS Reduction | All | All | 3801-3802 | 0.00 |
| i. Supplemental expenditures made as a result of a Presidentialy declared disaster. | Manually entered. Must not include expenditures previously included. | | | |
| j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i) | | | | 0.00 |
| 3. Plus additional MOE expenditures: | Manually entered. Must not include expenditures previously included. | | | |
| a. Expenditures to cover deficits for student body activities | | | | |
| 4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2; plus Line IV.A3a) | | | | 609.00 |

| Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued) | | |
|---|--------------|-----------|
| Aggregate Expenditures/Per ADA Expenditures | Total | Per ADA |
| B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) | 0.00 | 0.00 |
| C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4) | 0.00 | 0.00 |
| D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) | 1,328,390.00 | |
| E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) | | 69,622.12 |
| F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) | MOE Met | |
| I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

| SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D) | | |
|---|------------------------|----------------------|
| Charter School Name | Expenditure Adjustment | ADA Adjustment |
| | | |
| Total charter school adjustments | 0.00 | 0.00 |
| SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |



| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|---|----------------------------------|-----------------|---------------------------------|-----------------------|
| REVENUE LIMIT SUBJECT TO DEFICIT | | | | |
| 1. Juvenile Court Schools and County Community Schools (This amount should be included in resources 2400, 2410 & 2420, Object 8091) | 3217 | 0.00 | 0.00 | 0.00 |
| 2. Homeless Children | 3220 | 0.00 | 0.00 | 0.00 |
| 3. Opportunity Schools | 3231 | 218,736.00 | 218,742.00 | 218,742.00 |
| 4. Vocational Technical Schools | 3236 | 0.00 | 0.00 | 0.00 |
| 5. Adults in Correctional Facilities (Contra Costa, Marin, and Riverside Counties) | 3242 | 0.00 | 0.00 | 0.00 |
| 6. Total Special Schools and Classes (Sum Lines 1 through 5) | 3244 | 218,736.00 | 218,742.00 | 218,742.00 |
| 7. Direct Services | 3006 | 28,650.00 | 28,333.00 | 28,650.00 |
| 8. Other County School Service Fund Operations | 3010 | 65,180.00 | 65,138.00 | 67,988.00 |
| 9. Minimum Teacher Salary Adjustment | 3013 | 0.00 | 0.00 | 0.00 |
| 10. Teachers' Retirement Board | 3015 | 0.00 | 0.00 | 0.00 |
| 11. Community Day Schools | 3103 | 0.00 | 0.00 | 0.00 |
| 12. Beginning Teacher Salary Incentive Funding | 3085 | 2,127.00 | 2,406.00 | 3,290.00 |
| 13. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 6 thru 12) | 3018 | 314,693.00 | 314,619.00 | 318,670.00 |
| DEFICIT CALCULATION | | | | |
| 14. Deficit Factor | 3019 | 0.79959 | 0.79959 | 0.79111 |
| 15. DEFICITED REVENUE LIMIT (Line 13 times Line 14) | 3020 | 251,625.38 | 251,566.21 | 252,103.02 |
| OTHER REVENUE LIMIT ITEMS | | | | |
| 16. Handicapped Adults (Glenn, Inyo, and Santa Cruz Counties) | 3245 | 0.00 | 0.00 | 0.00 |
| 17. Unemployment Insurance Increases | 3025 | 4,234.00 | 6,887.00 | 10,252.00 |
| 18. Less: PERS Reduction | | | | |
| (Must agree with objects 8092 and 3801-3802) | 3098 | 5,903.00 | 5,381.00 | 5,681.00 |
| County School Tuition (Out-of-state) | 3033 | 105,780.00 | 144,365.00 | 143,450.00 |
| School Building Aid (EC Section 2555) | 3034 | 0.00 | 0.00 | 0.00 |
| 21. Specialized Secondary Schools | 3037 | 0.00 | 0.00 | 0.00 |
| 22. Less: Excess Juvenile Court and Community School Account Ending Balance | 3038 | 0.00 | 0.00 | 0.00 |
| 23. Transfer of Special Education Revenue Limit from School Districts: | | | | |
| a. Special Day Class | 3041 | 15,259.00 | 15,544.00 | 0.00 |
| b. NPS (EC Section 56366(a)(7)) | 3246 | 0.00 | 0.00 | 0.00 |
| c. NPS/LCI | 3042 | 0.00 | 0.00 | 0.00 |
| 24. Transfer of County Community School Funds from School Districts (Should be included in Resource 2400 or 2420, Object 8091) | 3045 | 0.00 | 0.00 | 0.00 |
| 25. Apprenticeship Funding | 0570 | | | |
| 26. Community Day Schools Additional Funding | 3103, 9007 | | | |
| 27. Adult Education (EC Section 52816.21) | 0487 | | | |
| 28. Core Academic Programs | 9001 | | | |
| 29. Remedial Program (California High School Exit Exam) | 9002 | | | |
| 30. Other Adjustments | --- | 0.00 | 0.00 | 0.00 |
| 31. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 16, 17, 19 through 21, 23 through 30, minus Lines 18 and 22) | --- | 119,370.00 | 161,115.00 | 148,021.00 |
| 32. TOTAL, REVENUE LIMIT (Sum Lines 15 and 31) | --- | 370,995.38 | 412,681.21 | 400,124.02 |

| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| PROPERTY TAX REVENUES | | | | |
| 33. Total Property Tax Revenues (Including prior year restricted moneys reported in Line 41b) | 3059 | 65,000.00 | 62,345.00 | 62,345.00 |
| 34. Ratio of Special Education Property Taxes to Total Property Taxes (Round to six decimal(s)) | 3062 | 0.000000 | 0.000000 | 0.000000 |
| REVENUE LIMIT - LOCAL SOURCES | | | | |
| 35. Less: Property Taxes other than Special Education (Line 33 times (1 minus Line 34)) | 3067 | 65,000.00 | 62,345.00 | 62,345.00 |
| 36. Less: Receipts from County Board of Supervisors (Must agree with Object 8070) | 3029 | 0.00 | 0.00 | 0.00 |
| 37. Less: Federal Categorical Aid Other than Special Education | 3030 | 0.00 | 0.00 | 0.00 |
| 38. STATE AID (Line 32 minus Lines 35 through 37) | --- | 305,995.38 | 350,336.21 | 337,779.02 |
| 39. STATE AID (For counties receiving excess property taxes) (Sum Lines 19, 20, 21, and 23a through 30 minus Line 22) | --- | 121,039.00 | 159,909.00 | 143,450.00 |
| 40. TOTAL STATE AID PORTION OF REVENUE LIMIT (Line 38 or 39, whichever is greater) (This amount should agree with Object 8011) | | 305,995.38 | 350,336.21 | 337,779.02 |
| OTHER ITEMS | | | | |
| 41. Other Items | | | | |
| a. Excess ERAF | --- | 0.00 | 0.00 | 0.00 |
| b. Prior Year Restricted Moneys (EC Section 2558(e)) | 3056 | 0.00 | 0.00 | 0.00 |

| OTHER NON-REVENUE LIMIT ITEMS | | | | |
|---|------------|------|------|------|
| 42. Apprenticeship Funding | 0570 | 0.00 | 0.00 | 0.00 |
| 43. Community Day Schools Additional Funding | 3103, 9007 | 0.00 | 0.00 | 0.00 |
| 44. Adult Education (EC Section 52616.21) | 0487 | 0.00 | 0.00 | 0.00 |
| 45. Core Academic Programs | 9001 | 0.00 | 0.00 | 0.00 |
| 46. Remedial Program (California High School Exit Exam) | 9002 | 0.00 | 0.00 | 0.00 |

Second Interim
2011-12 Projected Year - Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Function | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7500-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 99 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 180,805.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 16 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 160,503.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POST EMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 68 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

Second Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 9.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 651 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIRED BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 751 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 100,000.00 | | |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected countywide other purpose average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, Other Purpose ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

| Program / Fiscal Year | Estimated Revenue Limit ADA | | Percent Change | Status |
|--|---|---|----------------|---------|
| | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form A) (Form MYPI) | | |
| Juvenile Court and County Community Schools ADA (Form A), Lines 2-4, 10-12, 30a-30d) | | | | |
| Current Year (2011-12) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2012-13) | 0.00 | | 0.0% | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | | 0.0% | Met |
| Other Purpose / Countywide ADA (Form A), Line 27) (Form MYPI, RL Other Purpose ADA) | | | | |
| Current Year (2011-12) | 410.00 | 427.00 | 4.1% | Not Met |
| 1st Subsequent Year (2012-13) | 412.00 | 421.00 | 2.2% | Not Met |
| 2nd Subsequent Year (2013-14) | 412.00 | 387.00 | -6.1% | Not Met |
| Community Day Schools ADA (Form A), Lines 7, 21, 30e) | | | | |
| Current Year (2011-12) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2012-13) | 0.00 | | 0.0% | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | | 0.0% | Met |
| Direct Services ADA (Form A), Line 20) | | | | |
| Current Year (2011-12) | 394.00 | 384.00 | 0.0% | Met |
| 1st Subsequent Year (2012-13) | 388.00 | 369.00 | 0.3% | Met |
| 2nd Subsequent Year (2013-14) | 381.00 | 355.00 | -6.8% | Not Met |

1B. Comparison of County Office ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for countywide or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Other purpose: Prior to this reporting I have not been including the 0708 ROP ADA. Direct Services: Updated enrollment by grade and current numbers reflect larger graduating classes and small incoming kindergarteners.

2. CRITERION: Revenue Limit

STANDARD: Projected revenue limit, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office Revenue Limit Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in Revenue Limit

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted, enter data for the two subsequent years.

| Fiscal Year | Revenue Limit (Fund 01, Objects 8011, 8020-8089) | | Percent Change | Status |
|-------------------------------|---|---|----------------|---------|
| | First Interim (Form 01CSI, item 2A) | Second Interim Projected Year Totals | | |
| Current Year (2011-12) | 412,681.00 | 406,100.00 | -3.0% | Not Met |
| 1st Subsequent Year (2012-13) | 406,034.00 | 391,333.00 | -3.6% | Not Met |
| 2nd Subsequent Year (2013-14) | 407,836.00 | 393,757.00 | -3.5% | Not Met |

2B. Comparison of County Office Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD NOT MET -** Projected revenue limit has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

increase to deficit factor and decrease to Special Education transfers.

CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

| Fiscal Year | Salaries and Benefits | | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
| | First Interim | Second Interim | | |
| | (Form 011, Objects 1000-3999) (Form 01CSI, Item 3A) | Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | | |
| Current Year (2011-12) | 951,812.00 | 953,132.00 | 0.1% | Met |
| 1st Subsequent Year (2012-13) | 930,933.00 | 974,130.00 | -0.7% | Met |
| 2nd Subsequent Year (2013-14) | 996,343.00 | 989,633.00 | -0.7% | Met |

3B. Comparison of County Office Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

| | |
|---|----------------|
| County Office's Other Revenues and Expenditures Standard Percentage Range: | -5.0% to +5.0% |
| County Office's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2) | | | | |
| Current Year (2011-12) | 204,540.00 | 184,550.00 | -9.8% | Yes |
| 1st Subsequent Year (2012-13) | 170,947.00 | 172,304.00 | 0.8% | No |
| 2nd Subsequent Year (2013-14) | 170,947.00 | 172,304.00 | 0.8% | No |

Explanation:
(required if Yes)

Prior year MOE not met causing a decrease to federal special education revenue.

| | | | | |
|--|------------|------------|-------|----|
| Other State Revenue (Fund 01, Objects 8300-8699) (Form MYPI, Line A3) | | | | |
| Current Year (2011-12) | 554,822.00 | 539,064.00 | -4.6% | No |
| 1st Subsequent Year (2012-13) | 544,113.00 | 520,355.00 | -4.4% | No |
| 2nd Subsequent Year (2013-14) | 544,113.00 | 520,355.00 | -4.4% | No |

Explanation:
(required if Yes)

| | | | | |
|--|------------|------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2011-12) | 260,418.00 | 262,433.00 | 0.8% | No |
| 1st Subsequent Year (2012-13) | 260,418.00 | 267,662.00 | 2.8% | No |
| 2nd Subsequent Year (2013-14) | 260,418.00 | 270,952.00 | 4.0% | No |

Explanation:
(required if Yes)

| | | | | |
|---|------------|-----------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2011-12) | 100,225.00 | 53,044.00 | -47.1% | Yes |
| 1st Subsequent Year (2012-13) | 41,920.00 | 42,805.00 | 2.1% | No |
| 2nd Subsequent Year (2013-14) | 40,847.00 | 41,147.00 | 1.2% | No |

Explanation:
(required if Yes)

State Special Education funding lower than originally budgeted, reduced expenses 5000-4399 (banking account to balance resource)

| | | | | |
|--|------------|------------|--------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5899) (Form MYPI, Line B5) | | | | |
| Current Year (2011-12) | 452,197.00 | 442,904.00 | -2.1% | No |
| 1st Subsequent Year (2012-13) | 415,046.00 | 388,399.00 | -6.4% | Yes |
| 2nd Subsequent Year (2013-14) | 415,711.00 | 349,324.00 | -16.0% | Yes |

Explanation:
(required if Yes)

State Special Education funding lower than originally budgeted, reduced contracted expenses to balance the budget.

Calculating the County Office's Change in Total Operating Revenues and Expenditures

D. DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, State, and Other Local Revenues (Section 4A) | | | | |
| Current Year (2011-12) | 1,029,730.00 | 985,047.00 | -4.2% | Met |
| 1st Subsequent Year (2012-13) | 975,478.00 | 960,321.00 | -1.6% | Met |
| 2nd Subsequent Year (2013-14) | 975,478.00 | 963,611.00 | -1.2% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2011-12) | 552,422.00 | 495,948.00 | -10.2% | Not Met |
| 1st Subsequent Year (2012-13) | 456,936.00 | 431,204.00 | -5.6% | Not Met |
| 2nd Subsequent Year (2013-14) | 456,358.00 | 390,471.00 | -14.4% | Not Met |

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

State Special Education funding lower than originally budgeted, reduced expenses 6500-4399 (holding account to balance resource)

State Special Education funding lower than originally budgeted, reduced contracted expenses to balance the budget.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

5A. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBXS 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2003-09 through 2014-15. Therefore, this section has been inactivated for that period.

5B. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

| | Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 5B1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|--|--|---------|
| 1. OMMA/RMA Contribution | 9,153.24 | 0.00 | Not Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5B, Line 1) | | 0.00 | |

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

| | |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998) |
| <input type="checkbox"/> | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

9. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8C, Line 11) | 102.1% | 89.0% | 71.4% |
| County Office's Deficit Standard Percentage Levels: (one-third of available reserves percentage): | 34.0% | 29.7% | 23.8% |

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 30, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|---|--|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2011-12) | (97,806.00) | 949,075.00 | 10.3% | Met |
| 1st Subsequent Year (2012-13) | (285,591.00) | 933,172.00 | 29.7% | Met |
| 2nd Subsequent Year (2013-14) | (292,647.00) | 973,332.00 | 30.1% | Not Met |

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

SCOE is a very small staff to complete all state reporting and mandated services. In addition, the State continues to pay revenue due to us at a level of 80%. Also, Forest Reserve Revenue has not been reauthorized, therefore no revenue is budgeted. Management continues to discuss reducing deficit spending but no formal plan has been implemented. Certificated members now have officers and we anticipate a sunshine proposal to be presented at the April board meeting.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year | Ending Fund Balance County School Service Fund Projected Year Totals | | Status |
|-------------------------------|--|-----|--------|
| | (Form 011, Line F2)/(Form MYPI, Line D2) | | |
| Current Year (2011-12) | 1,788,872.00 | Met | |
| 1st Subsequent Year (2012-13) | 1,503,281.00 | Met | |
| 2nd Subsequent Year (2013-14) | 1,210,634.00 | Met | |

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance County School Service Fund | | Status |
|------------------------|---|-----|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2011-12) | 1,857,323.33 | Met | |

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

9. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

| Percentage Level ³ | County Office Total Expenditures and Other Financing Uses ³ | |
|--------------------------------|--|-----------------|
| 5% or \$60,000 (greater of) | 0 | to \$5,370,999 |
| 4% or \$269,000 (greater of) | \$5,371,000 | to \$13,424,999 |
| 3% or \$537,000 (greater of) | \$13,425,000 | to \$60,417,000 |
| 2% or \$1,813,000 (greater of) | \$60,417,001 | and over |

¹ Available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs. Also, available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2557), rounded to the nearest thousand.

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 1,729,024 | 1,637,245 | 1,810,015 |
| County Office's Reserve Standard Percentage Level: | 5% | 5% | 5% |

9A. Calculating the County Office's Available Reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs

DATA ENTRY: Click the appropriate Yes or No button in Step 1. If Yes, enter current year data in Step 3b, and enter subsequent years data in Steps 2 and 3 for lines a and b. All other data will be extracted or calculated.

Step 1 - Including Restricted Reserves in the Reserve Calculation

Do you choose to include in the county office's reserve calculation the available restricted reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs? Yes No
(If Yes, complete supplemental Form JUV for use in step 2. ROP current year data will be extracted for use in step 3.)

NOTE: Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

Step 2 - Juvenile Court/County Community Schools

- a. Total Expenditures (Form JUV, Line 87)
- b. Reserve for Economic Contingencies per EC 42258.18 (Form JUV, Line D2c1)
- c. Maximum Reserves (Step 2a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 2b or Step 2c)

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|----|--|----------------------------------|----------------------------------|
| a. | | | |
| b. | | | |
| c. | 0.00 | 0.00 | 0.00 |
| d. | 0.00 | 0.00 | 0.00 |

NOTE: SBX3 4 (Chapter 12, Statutes of 2008) eliminated Resource 6350, ROP/P Apportionment, for a five-year period from 2008-09 to 2012-13.

Step 3 - Regional Occupational Centers/Programs (Resource 6360)

- a. Total Expenditures (Fund 01, Objects 1000-7499)
- b. General Reserve Per EC 52321(b)
- c. Maximum Reserves (Step 3a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 3b or Step 3c)

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|----|--|----------------------------------|----------------------------------|
| a. | 0.00 | | |
| b. | 0.00 | | |
| c. | 0.00 | 0.00 | 0.00 |
| d. | 0.00 | 0.00 | 0.00 |

8B. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for Line 1 for the two subsequent years; Current Year data are extracted.

| | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 1,720,024.00 | 1,637,245.00 | 1,610,015.00 |
| 2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 1,720,024.00 | 1,637,245.00 | 1,610,015.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 86,001.20 | 81,862.25 | 80,500.75 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 60,000.00 | 60,000.00 | 60,000.00 |
| 7. County Office's Reserve Standard (Greater of Line B5 or Line B6) | 86,001.20 | 81,862.25 | 80,500.75 |

8C. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

| Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9) | Current Year Projected Year Totals (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 172,000.00 | 164,000.00 | 161,000.00 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 1,584,718.00 | 1,292,388.00 | 988,002.00 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1e) | | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. Juvenile Court/County Community Schools Allowable Reserves (Section 8A, Step 2d, if Step 1 is Yes) | 0.00 | 0.00 | 0.00 |
| 9. Regional Occupational Centers/Programs Allowable Reserves (Section 8A, Step 3d, if Step 1 is Yes) | 0.00 | 0.00 | 0.00 |
| 10. County Office's Available Reserve Amount (C1 thru C9) | 1,756,718.00 | 1,456,388.00 | 1,149,002.00 |
| 11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3) | 102.13% | 88.95% | 71.37% |
| County Office's Reserve Standard (Section 8B, Line 7): | 86,001.20 | 81,862.25 | 80,500.75 |
| Status | Met | Met | Met |

8D. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

PLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the Interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve revenue. No formal plan implemented.

55. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted. Click the appropriate button for item 1d.

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2011-12) | (58,704.00) | (58,704.00) | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2012-13) | (62,264.00) | (62,264.00) | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2013-14) | (24,874.00) | (24,874.00) | 0.0% | 0.00 | Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2011-12) | 173,914.00 | 160,309.00 | -7.5% | (13,105.00) | Met |
| 1st Subsequent Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2011-12) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MFT - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MFT - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If First Interim (Form 010SI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

- 1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) No
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2011 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | unrestricted general fund | unused vacation | 16,500 |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued): | Prior Year (2010-11) Annual Payment (P & I) | Current Year (2011-12) Annual Payment (P & I) | 1st Subsequent Year (2012-13) Annual Payment (P & I) | 2nd Subsequent Year (2013-14) Annual Payment (P & I) |
|---------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 12,000 | 18,347 | 0 | 0 |

Other Long-term Commitments (continued):

| | | | | |
|--|---------------|---------------|-----------|-----------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 12,000 | 18,347 | 0 | 0 |
| Has total annual payment increased over prior year (2010-11)? | Yes | No | No | No |

S6. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to
increase in total
annual payments)

Increase of employees unused vacation hours.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- Yes
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- Yes
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?
- Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 21,054.00 | 27,730.00 |
| 121,254.00 | 131,054.00 |
| Actuarial | Actuarial |
| Jul 01, 2008 | Jul 01, 2011 |

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)
- d. Number of retirees receiving OPEB benefits
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 21,054.00 | 27,730.00 |
| 21,054.00 | 27,730.00 |
| 21,054.00 | 27,730.00 |
| 21,055.00 | 27,731.00 |
| 21,054.00 | 27,730.00 |
| 21,054.00 | 27,730.00 |
| 12,991.00 | 12,991.00 |
| 12,991.00 | 12,991.00 |
| 12,991.00 | 12,991.00 |
| 1 | 1 |
| 1 | 1 |
| 1 | 1 |

4. Comments:

Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- No
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| | 0 |
| | 353,208 |

Data must be entered.
Data must be entered.

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)
- b. Amount contributed (funded) for self-insurance programs
- Current Year (2011-12)
- 1st Subsequent Year (2012-13)
- 2nd Subsequent Year (2013-14)

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| | 144,163 |
| | 144,000 |
| | 144,000 |
| | 0 |
| | 0 |
| | 0 |

Data must be entered.
Data must be entered.
Data must be entered.
Data must be entered.
Data must be entered.
Data must be entered.

Comments:

The self-insurance programs are both JPAs. The amount above is the JPAs liability.

58. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 7.0 | 5.9 | 5.9 | 5.9 |

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section: 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| One Year Agreement | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| Multiyear Agreement | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| 6. Amount included for any tentative salary schedule increases | | | |

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| | | |

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, skip to section S9C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 4.8 | 5.5 | 5.5 | 5.5 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement:

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| | |
|--|--|
| | |
|--|--|

Multiyear Agreement

Total cost of salary settlement:

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
(may enter text, such as "Reopener")

| | | |
|--|--|--|
| | | |
|--|--|--|

Identify the source of funding that will be used to support multiyear salary commitments:

[]

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

[]

6. Amount included for any tentative salary schedule increases

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | |
| 1. Are step & column adjustments included in the interim and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | |
| 1. Are savings from attrition included in the interim and MYPs? | | | |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2010-11) | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 3.0 | 3.9 | 3.9 | 3.9 |

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDC, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| Total cost of H&W benefits | | | |
| Percent of H&W cost paid by employer | | | |
| Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | | | |
| Cost of step & column adjustments | | | |
| Percent change in step & column over prior year | | | |

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | | | |
| Total cost of other benefits | | | |
| Percent change in cost of other benefits over prior year | | | |

Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is other purpose ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review