

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
December 11, 2012
6:00 pm
Downieville School, Downieville, California

This meeting will be available for videoconferencing at Loyalton Middle School, Room 4, Loyalton, 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 online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

- A. CALL TO ORDER
- B. ROLL CALL
- C. FLAG SALUTE
- D. RECESS TO THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING
- E. RECONVENE SIERRA COUNTY OFFICE OF EDUCATION BOARD OF EDUCATION MEETING
- F. APPROVAL OF THE AGENDA
- G. BOARD ORGANIZATION
 - 1. Election of Officers for 2013
 - a. President
 - b. Vice-President
 - c. Clerk
- H. INFORMATION/DISCUSSION ITEMS
 - 1. Correspondence
 - 2. Superintendent's Report
 - a. Student Attendance Review Board
 - b. Special Education Self Review Final Report**
 - 3. Business Report
 - a. Board Report-Expenditures by Object 07/01/12 to 11/30/12**
 - b. Business Office Closure for the period of December 24, 2012 through January 1, 2013
 - 4. Staff Reports (5 minutes)

Sierra County Board of Education
Regular Meeting Agenda
December 11, 2012

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

I. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held November 13, 2012**
2. Approval of bill warrants for month of November 2012**

J. ACTION ITEMS

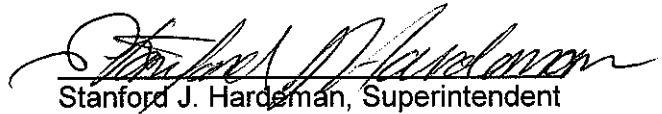
1. New Business
 - a. Adoption of 2012-2013 First Interim Actuals as of October 31, 2012**

K. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on January 8, 2013, at Loyalton Middle School, Room 4, Loyalton, California, at 6:00 pm.
2. Suggested Agenda Items
 - a. Financial Audit Report

L. ADJOURNMENT

RECONVENE TO THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING


Stanford J. Hardeman, Superintendent

*** prior month handout
** enclosed
* handout



CALIFORNIA
DEPARTMENT OF
EDUCATION

November 30, 2012

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

COPY

RECEIVED

DEC 05 2012

8:21 AM

Stan Hardeman, Superintendent
Sierra-Plumas Joint Unified School District
P.O. Box 157
305 South Lincoln Street
Sierraville, CA 96126

Dear Superintendent Hardeman:

SUBJECT: 2011–12 Special Education Self-review Closure Notice

Thank you for your response to the Special Education Self-review (SESR) and for your District's monitoring and supervision of your special education program as evidenced through implementation of the 2011–12 SESR. The California Department of Education (CDE) acknowledges and commends the time and effort spent by you and your staff in completing this rigorous evaluation process.

As part of the CDE's requirement for supervision and monitoring of the Individuals with Disabilities Education Act (IDEA), the SESR requires that a district conduct a comprehensive compliance review of their special education program and services that is accurate, reliable, and valid. The CDE has conducted a thorough evaluation of the Sierra-Plumas Joint Unified School District's 2011–12 SESR and related documentation. Based on this evaluation, the Sierra-Plumas Joint Unified School District's implementation of the SESR and evidence of corrective action has been accepted as submitted and therefore the Sierra-Plumas Joint Unified School District's 2011–12 SESR is closed.

As part of CDE's SESR process, districts may be subject to a follow-up review conducted by CDE staff. The follow-up review is designed to determine and ensure districts fidelity to the implementation of the SESR. If your district is chosen for this process, Waldon Williams, the Education Programs Consultant assigned to your district, will notify you prior to the CDE's visit.

Adherence to the details of your SESR findings will positively affect your students and will ensure that the Sierra-Plumas Joint Unified School District will remain in compliance with state and federal law.

Sincerely,

Alison Greenwood, Administrator
Focused Monitoring and Technical Assistance Unit Four
Special Education Division

AG:ds

✓cc: Marlene Mongolo, Director, Sierra County Special Education Local Plan Area

| Balances through November | | | | | | Fiscal Year 2012/13 |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Fund 01 - Gen Fund | | | | | | |
| 1100 | Teachers Salaries | 170,799.00 | 170,799.00 | 112,777.77 | 54,424.57 | 3,596.66 |
| 1200 | Certificated Pupil Support Ser | 59,350.00 | 59,350.00 | 40,520.90 | 17,366.10 | 1,463.00 |
| 1300 | Certificated Supervisor Admini | 65,192.00 | 65,192.00 | 38,028.55 | 27,163.25 | .20 |
| | Total for Object 1000 | 295,341.00 | 295,341.00 | 191,327.22 | 98,953.92 | 5,059.86 |
| 2100 | Instructional Aides' Salaries | 109,737.00 | 109,737.00 | 75,812.05 | 30,567.13 | 3,357.82 |
| 2200 | Classified Support Salaries | 4,888.00 | 4,888.00 | 3,502.14 | 2,101.28 | 715.42- |
| 2300 | Classified Supervisors' Admini | 100,802.00 | 100,802.00 | 58,275.00 | 41,865.00 | 662.00 |
| 2400 | Clerical Technical Office Staf | 113,746.00 | 113,746.00 | 67,505.36 | 46,267.78 | 27.14- |
| 2900 | Other Classified Salaries | 6,144.00 | 6,144.00 | | 1,216.00 | 4,928.00 |
| | Total for Object 2000 | 335,317.00 | 335,317.00 | 205,094.55 | 122,017.19 | 8,205.26 |
| 3100 | State Teachers' Retirement Sys | 24,666.00 | 24,666.00 | 15,994.37 | 8,181.87 | 489.76 |
| 3200 | Public Employees' Retirement S | 50,903.00 | 50,903.00 | 28,967.54 | 18,805.13 | 3,130.33 |
| 3300 | OASDI/MEDICARE/Alternative | 28,436.00 | 28,436.00 | 17,911.25 | 10,556.15 | 31.40- |
| 3400 | Health & Welfare Benefits | 163,200.00 | 163,200.00 | 96,168.70 | 54,731.34 | 12,299.96 |
| 3500 | State Unemployment Insurance | 6,915.00 | 6,915.00 | 4,360.62 | 3,144.68 | 590.30- |
| 3600 | Workers' Compensation Insuranc | 17,786.00 | 17,786.00 | 11,407.09 | 6,185.87 | 193.04 |
| 3700 | Retiree Benefits | 27,730.00 | 27,730.00 | | 6,479.22 | 21,250.78 |
| 3800 | PERS Reduction | 5,681.00 | 5,681.00 | 2,858.17 | 1,782.21 | 1,040.62 |
| | Total for Object 3000 | 325,317.00 | 325,317.00 | 177,667.74 | 109,866.47 | 37,782.79 |
| 4100 | Approved Textbooks Core Curric | 532.00 | 532.00 | | 293.13 | 238.87 |
| 4200 | Library and Reference Material | 4,250.00 | 4,250.00 | 2,612.34 | 335.40 | 1,302.26 |
| 4300 | Materials and Supplies | 24,575.00 | 24,575.00 | 3,591.51 | 3,944.03 | 17,039.46 |
| | Total for Object 4000 | 29,357.00 | 29,357.00 | 6,203.85 | 4,572.56 | 18,580.59 |
| 5100 | Subagreements for Services | 50,000.00 | 50,000.00 | 25,000.00 | | 25,000.00 |
| 5200 | Travel and Conference | 26,031.00 | 26,031.00 | 1,415.35 | 4,703.53 | 19,912.12 |
| 5300 | Dues and Membership | 16,321.00 | 16,321.00 | 2,100.00 | 7,114.00 | 7,107.00 |
| 5400 | Insurance | 10,200.00 | 10,200.00 | | 10,187.00 | 13.00 |
| 5500 | Operation Housekeeping Service | 10,000.00 | 10,000.00 | 1,006.88 | 922.12 | 8,071.00 |
| 5600 | Rentals, Leases, Repairs, Nonc | 3,100.00 | 3,100.00 | 317.37 | 409.37 | 2,373.26 |
| 5800 | Professional Consulting | 245,394.00 | 245,394.00 | 89,405.91 | 82,502.17 | 73,485.92 |
| 5900 | Communications | 2,000.00 | 2,000.00 | | | 2,000.00 |
| | Total for Object 5000 | 363,046.00 | 363,046.00 | 119,245.51 | 105,838.19 | 137,962.30 |
| 7100 | County Tuition | 232,850.00 | 232,850.00 | 97,686.77 | 19,004.34 | 116,158.89 |
| 7300 | Direct Support/Indirect Costs | | | | | .00 |
| | Total for Object 7000 | 232,850.00 | 232,850.00 | 97,686.77 | 19,004.34 | 116,158.89 |

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2013, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 2, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

| Balances through November | | | | | | Fiscal Year 2012/13 |
|--------------------------------|---|----------------|----------------|------------|-------------|---------------------|
| Object | Description | Adopted Budget | Revised Budget | Encumbered | Expenditure | Account Balance |
| Fund 01 - Gen Fund (continued) | | | | | | |
| | Total for Expense accounts | 1,581,228.00 | 1,581,228.00 | 797,225.64 | 460,252.67 | 323,749.69 |
| | Total for Org 001, Fund 01 and Expense accounts | 1,581,228.00 | 1,581,228.00 | 797,225.64 | 460,252.67 | 323,749.69 |

MINUTES OF THE REGULAR MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
November 13, 2012
Loyalton Middle School, Room 4, Loyalton, California

This meeting was available for videoconferencing at Downieville School, Downieville, CA.

A. CALL TO ORDER

President ALLEN WRIGHT called the meeting to order at 6:00 pm.

B. ROLL CALL

PRESENT: Mr. Allen Wright, President
Ms. Sharon Dryden, Vice President
Mr. Mike Moore, Member
Mr. Todd York, Member

ABSENT: None

VACANT: One

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 – via Downieville
Ms. Marlene Mongolo, Testing/SELPA Director

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MSCU/YORK/DRYDEN

E. INFORMATION/DISCUSSION ITEMS

1. CORRESPONDENCE

2. SUPERINTENDENT'S REPORT

1. Superintendent's Report
 - a. The following people received acknowledgements of their service to our County, District and Students:
 - Todd York, Board of Education Trustee
 - Josephine Haydn, School Secretary
 - Becky Yegge, School Secretary
 - b. A Community Forum was held at Loyalton Middle School, Room 4, November 7, 2012 6:00 pm – Mr. Hardeman reported that the discussion revolved around consolidation and included a review of the budget. Community members and staff expressed their opinions. The next forum will be held at Downieville School, November 14, 2012.

- c. This school year's first District Advisory Committee will be held at the Loylton Middle School, November 19, 2012. Mr. Hardeman plans to inform the committee about district finances.
- d. The California County Superintendents Educational Services Association (CCSESA) meeting provided opportunity to work on the proposal for funding reform, sent off recommendations for the Smart Balance Assessment and proposed a joint partnership for special education with surrounding districts. The costs will be shared by contributing districts.
- e. Secure Rural Schools (SRS)– Sequestration - SRS funding will not be renewed for 2013-14 in its current form-a significant hit to our budget. In lieu of the SRS, HR 4019 is a proposed bill to increase employment and improve sustainability. It requests bridge money during HR 4019 implementation. The impact with SRS Sequestration would permit automatic cuts to special Education, Title I and EIA.

3. **BUSINESS REPORT**

Ms. Asquith presented the Board Report-Expenditures by Object 07/01/12 to 10/31/12. There were no comments or questions.

4. **STAFF REPORT – There were none**

5. **SPTA REPORT – There were none**

6. **BOARD MEMBER'S REPORT**

WRIGHT will attend the Community Forum in Downieville.

7. **PUBLIC COMMENT**

President WRIGHT opened the meeting for public comment at 6:26 pm.
There was no comment at either location.
President WRIGHT closed the meeting for public comment at 6:26 pm.

F. CONSENT CALENDAR

The following items were included in the consent calendar:

- 1. Approval of minutes of the Regular Board meeting held October 9, 2012
- 2. Approval of bill warrants for month of October 2012

MSCU/ MOORE/YORK

G. ACTION ITEMS

1. NEW BUSINESS

- a. A Public Hearing to receive public comment on the Local Educational Agency Plan was opened at 6:27 pm. There was no comment.
- b. Approval of the Local Educational Agency Plan
MSCU/YORK/MOORE

Sierra County Board of Education
Regular Meeting Minutes
November 11, 2012

- c. Approval of the Board of Education 2013 meeting calendar, Option 1 or Option 2
MOORE motioned to approve Option 2, revising the June board meeting date to the third Wednesday of June.
MSCU/MOORE/YORK

Board Policies and Administrative Regulations

MOORE motioned to approve the following Items “d” through “p”, with the exception of “o”, which will be pulled for discussion.
MSCU/MOORE/YORK

- d. Approval of revision to Board Policies 4154, 4254 and 4354, Health and Welfare Benefits
- e. Approval of revision to Administrative Regulation 4154, 4254 and 4354, Health and Welfare Benefits
- f. Approval of revision to Exhibit 4319.21, Professional Standards
- g. Approval of revision to Board Policies 5112.3, Student Leave of Absence
- h. Approval of revision to Administrative Regulation 5112.3, Student Leave of Absence
- i. Approval of revision to Board Policy 5141.33, Head Lice
- j. Approval of revision to Administrative Regulation 5144.1, Suspension and Expulsion/Due Process
- k. Approval of revision to Administrative Regulation 6146.2, Certificate of Proficiency/High School Equivalency
- l. Deletion of Board Policy 6161, Equipment, Books and Materials
- m. Approval of revision to Board Policy 6178, Career Technical Education
- n. Approval of revision to Administrative Regulation 6178, Career Technical Education
- o. *Approval of revision to Board Bylaws 9320, Meetings and Notices - Pulled for separate vote*
- p. Approval of revision to Board Bylaws 9321, Closed Session Purposes and Agendas

Approval of revision to Board Bylaws 9320, Meetings and Notices

MOORE motioned to approve with the following revision: The June board meeting date will be the third Wednesday of June. YORK seconded. Motion Passed Unanimously

H. ADVANCED PLANNING

The next regular meeting of the Board will be held on Tuesday, December 11, 2012, at Downieville School, Downieville, California at 6:00 pm.

Sierra County Board of Education
Regular Meeting Minutes
November 11, 2012

Suggested Agenda Items

- a. Board Officer Swearing In/Elections
- b. SELPA Service & Budget Plan (Dec or Jan)
- c. Adopt 2011-12 Financial Statements
- d. First Interim, 2012-13
- e. DAC Report

I. ADJOURNMENT

MSCU/YORK/MOORE
Adjourned at 6:37 pm.

Allen Wright, President

Stanford J. Hardeman, Superintendent

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Sierra County Board of Education
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November 11, 2012

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- c. Adopt 2011-12 Financial Statements
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- e. DAC Report

I. ADJOURNMENT

MSCU/YORK/MOORE
Adjourned at 6:37 pm.

Allen Wright, President

Stanford J. Hardeman, Superintendent

Checks Dated 11/01/2012 through 11/30/2012

| Check Number | Check Date | Pay to the Order of | Fund Object | Expensed Amount | Check Amount |
|-------------------------------|------------|-----------------------------------|-----------------------|-----------------|-----------------|
| 00013610 | 11/21/2012 | ROSE ASQUITH | 01-5200 | 62.80 | |
| | | | 01-5899 | 188.42 | 251.22 |
| 00013611 | 11/21/2012 | HEIDI BETHKE | 01-5200 | | 50.00 |
| 00013612 | 11/21/2012 | EMPLOYMENT DEVELOPMENT DEPARTMENT | 01-3501 | 643.05 | |
| | | | 01-3502 | 15.75 | 658.80 |
| 00013613 | 11/21/2012 | GIRARD, EDWARDS & HANCE ATTS | Cancelled | | 183.75 * |
| Cancelled on 11/19/2012 | | | | | |
| 00013614 | 11/21/2012 | STAN HARDEMAN | 01-5200 | | 190.84 |
| 00013615 | 11/21/2012 | LIBERTY UTILITIES | 01-5500 | | 131.64 |
| 00013616 | 11/21/2012 | BARBARA MCKURTIS | 01-5810 | | 7,200.00 |
| 00013617 | 11/21/2012 | MARLENE MONGOLO | 01-5200 | | 18.00 |
| 00013618 | 11/21/2012 | OFFICE DEPOT | 01-4300 | | 22.68 |
| 00013619 | 11/21/2012 | SECRETARY OF STATE AND RECORDS | CERTIFICATION 01-5810 | | 20.00 |
| 00013620 | 11/21/2012 | SIERRA VALLEY HOME CENTER | 01-4300 | | 106.78 |
| 00013621 | 11/21/2012 | SUPER DUPER PUBLICATION | 01-4300 | 124.56 | |
| | | | Unpaid Sales Tax | 7.88- | 116.68 |
| 00013622 | 11/21/2012 | VOYAGER | 01-4350 | 334.89 | |
| | | | 01-5899 | 82.78 | 417.67 |
| 00013623 | 11/21/2012 | WHY TRY, INC. | 01-5200 | | 100.00 |
| Total Number of Checks | | | | 14 | 9,468.06 |

| | Count | Amount |
|-----------|-------|----------|
| Cancel | 1 | 183.75 |
| Net Issue | | 9,284.31 |

Fund Summary

| Fund | Description | Check Count | Expensed Amount |
|------|---------------------------------|-------------|-----------------|
| 01 | County School Service Fund | 13 | 9,292.19 |
| | Total Number of Checks | 13 | 9,292.19 |
| | Less Unpaid Sales Tax Liability | | 7.88- |
| | Net (Check Amount) | | 9,284.31 |

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.

| Option | 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 | 304,717.00 | 304,717.00 | 23,068.97 | 309,078.00 | 4,361.00 | 1.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 82,375.00 | 82,375.00 | 23,484.82 | 84,633.00 | 2,258.00 | 2.7% |
| 4) Other Local Revenue | | 8600-8799 | 246,072.00 | 246,072.00 | 80,751.08 | 239,000.00 | (7,072.00) | -2.9% |
| 5) TOTAL, REVENUES | | | 633,164.00 | 633,164.00 | 127,304.87 | 632,711.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 40,309.00 | 40,309.00 | 10,357.20 | 39,766.00 | 543.00 | 1.3% |
| 2) Classified Salaries | | 2000-2999 | 217,858.00 | 217,858.00 | 72,136.11 | 223,350.00 | (5,492.00) | -2.5% |
| 3) Employee Benefits | | 3000-3999 | 199,276.00 | 199,276.00 | 55,686.73 | 186,141.00 | 13,135.00 | 6.6% |
| 4) Books and Supplies | | 4000-4999 | 14,050.00 | 14,050.00 | 2,956.45 | 14,550.00 | (500.00) | -3.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 164,820.00 | 164,820.00 | 55,755.41 | 169,727.00 | (4,907.00) | -3.0% |
| 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 | 232,850.00 | 232,850.00 | 19,004.34 | 235,647.00 | (2,797.00) | -1.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (25,268.00) | (25,268.00) | 0.00 | (27,973.00) | 2,705.00 | -10.7% |
| 9) TOTAL, EXPENDITURES | | | 843,895.00 | 843,895.00 | 215,896.24 | 841,208.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (210,731.00) | (210,731.00) | (88,591.37) | (208,497.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | 57,685.00 | 681.5% |
| b) 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 | (63,638.00) | (63,638.00) | 0.00 | (77,960.00) | (14,322.00) | 22.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (55,173.00) | (55,173.00) | 0.00 | (11,810.00) | | |

| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (265,904.00) | (265,904.00) | (88,591.37) | (220,307.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,898,938.00 | 1,898,938.00 | | 1,709,026.00 | (189,912.00) | -10.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,898,938.00 | 1,898,938.00 | | 1,709,026.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,898,938.00 | 1,898,938.00 | | 1,709,026.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,633,034.00 | 1,633,034.00 | | 1,488,719.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 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 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 44,458.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 156,660.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,633,034.00 | 1,633,034.00 | | 1,285,101.00 | | |

| 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 (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 236,691.00 | 236,691.00 | 21,692.00 | 236,837.00 | 146.00 | 0.1% |
| 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 | 4,608.00 | 4,608.00 | New |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 5.00 | 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 | 59,000.00 | 59,000.00 | 0.00 | 59,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 40.00 | 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 | 0.00 | 660.00 | 660.00 | New |
| 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% |
| is: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 299,036.00 | 299,036.00 | 21,692.00 | 304,450.00 | 5,414.00 | 1.8% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Juvenile Court/County Community Schools Transfer | 2400-2420 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 6500 | 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 | 5,681.00 | 5,681.00 | 1,376.97 | 4,628.00 | (1,053.00) | -18.5% |
| 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 | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 304,717.00 | 304,717.00 | 23,068.97 | 309,078.00 | 4,361.00 | 1.4% |
| 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 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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% |
| MA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Option | 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) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/IASA | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290 | | | | | | |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| Other Federal Revenue | 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 | | | | | | |
| C/P 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 | 7230 | 8311 | | | | | | |
| Economic Impact Aid | 7090-7091 | 8311 | | | | | | |
| Spec. Ed. Transportation | 7240 | 8311 | | | | | | |
| 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 | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 975.00 | 975.00 | New |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,440.00 | 3,440.00 | 624.82 | 4,510.00 | 1,070.00 | 31.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | | | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 78,935.00 | 78,935.00 | 22,860.00 | 79,148.00 | 213.00 | 0.3% |

| Option | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE | | | 82,375.00 | 82,375.00 | 23,484.82 | 84,633.00 | 2,258.00 | 2.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | | |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| 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 | 10,100.00 | 10,100.00 | 1,550.49 | 6,100.00 | (4,000.00) | -39.6% |
| 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 | 235,972.00 | 235,972.00 | 79,178.32 | 232,900.00 | (3,072.00) | -1.3% |
| 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 | 22.27 | 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 | | | | | | | | |
| 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% |

| 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) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER LOCAL REVENUE | | | 246,072.00 | 246,072.00 | 80,751.08 | 239,000.00 | (7,072.00) | -2.9% |
| TOTAL, REVENUES | | | 633,164.00 | 633,164.00 | 127,304.87 | 632,711.00 | (453.00) | -0.1% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 22,279.00 | 22,279.00 | 4,347.20 | 21,736.00 | 543.00 | 2.4% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 18,030.00 | 18,030.00 | 6,010.00 | 18,030.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 40,309.00 | 40,309.00 | 10,357.20 | 39,766.00 | 543.00 | 1.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,310.00 | 3,310.00 | 2,010.59 | 8,732.00 | (5,422.00) | -163.8% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 100,802.00 | 100,802.00 | 33,495.00 | 100,922.00 | (120.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 113,746.00 | 113,746.00 | 36,630.52 | 113,696.00 | 50.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 217,858.00 | 217,858.00 | 72,136.11 | 223,350.00 | (5,492.00) | -2.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,625.00 | 3,625.00 | 914.48 | 3,580.00 | 45.00 | 1.2% |
| PERS | | 3201-3202 | 42,390.00 | 42,390.00 | 12,963.58 | 39,556.00 | 2,834.00 | 6.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,305.00 | 16,305.00 | 5,602.00 | 17,175.00 | (870.00) | -5.3% |
| Health and Welfare Benefits | | 3401-3402 | 94,720.00 | 94,720.00 | 25,362.84 | 77,750.00 | 16,970.00 | 17.9% |
| Unemployment Insurance | | 3501-3502 | 2,833.00 | 2,833.00 | 976.50 | 2,843.00 | (10.00) | -0.4% |
| Workers' Compensation | | 3601-3602 | 7,271.00 | 7,271.00 | 2,247.62 | 7,536.00 | (265.00) | -3.6% |
| B, Allocated | | 3701-3702 | 27,730.00 | 27,730.00 | 6,479.22 | 21,251.00 | 6,479.00 | 23.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 4,402.00 | 4,402.00 | 1,140.49 | 3,492.00 | 910.00 | 20.7% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 12,958.00 | (12,958.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 199,276.00 | 199,276.00 | 55,686.73 | 186,141.00 | 13,135.00 | 6.6% |
| 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 | 12,750.00 | 12,750.00 | 2,956.45 | 13,250.00 | (500.00) | -3.9% |
| 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 | | | 14,050.00 | 14,050.00 | 2,956.45 | 14,550.00 | (500.00) | -3.6% |
| 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 | 6,200.00 | 6,200.00 | 1,484.00 | 6,200.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 15,420.00 | 15,420.00 | 6,514.00 | 15,420.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,000.00 | 5,000.00 | 4,759.50 | 5,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,000.00 | 4,000.00 | 449.93 | 4,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,100.00 | 2,100.00 | 323.92 | 2,100.00 | 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 | 130,100.00 | 130,100.00 | 42,224.06 | 135,007.00 | (4,907.00) | -3.8% |
| Communications | | 5900 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 164,820.00 | 164,820.00 | 55,755.41 | 169,727.00 | (4,907.00) | -3.0% |

| 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 | 133,586.00 | 133,586.00 | 0.00 | 137,961.00 | (4,375.00) | -3.3% |
| 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 | 99,264.00 | 99,264.00 | 19,004.34 | 97,686.00 | 1,578.00 | 1.6% |
| 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 | | 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 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/IP Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | 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) | | | 232,850.00 | 232,850.00 | 19,004.34 | 235,647.00 | (2,797.00) | -1.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (25,268.00) | (25,268.00) | 0.00 | (27,973.00) | 2,705.00 | -10.7% |
| 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 | | | (25,268.00) | (25,268.00) | 0.00 | (27,973.00) | 2,705.00 | -10.7% |
| TOTAL, EXPENDITURES | | | 843,895.00 | 843,895.00 | 215,896.24 | 841,208.00 | 2,687.00 | 0.3% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 66,150.00 | 66,150.00 | New |
| Other Authorized Interfund Transfers In | | 8919 | 8,465.00 | 8,465.00 | 0.00 | 0.00 | (8,465.00) | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | 57,685.00 | 681.5% |
| 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 | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | |
| 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 | | 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 | | 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 | | 8980 | (63,638.00) | (63,638.00) | 0.00 | (77,960.00) | (14,322.00) | 22.5% |
| 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 | | | (63,638.00) | (63,638.00) | 0.00 | (77,960.00) | (14,322.00) | 22.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (55,173.00) | (55,173.00) | 0.00 | (11,810.00) | 43,363.00 | -78.6% |

| 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) | % Diff (E/B) (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 | 168,543.00 | 168,543.00 | 6,152.36 | 181,278.00 | 12,735.00 | 7.6% |
| 3) Other State Revenue | | 8300-8599 | 449,846.00 | 449,846.00 | 119,843.66 | 440,709.00 | (9,137.00) | -2.0% |
| 4) Other Local Revenue | | 8600-8799 | 55,305.00 | 55,305.00 | 0.00 | 16,774.00 | (38,531.00) | -69.7% |
| 5) TOTAL, REVENUES | | | 673,694.00 | 673,694.00 | 125,996.02 | 638,761.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 255,032.00 | 255,032.00 | 60,864.26 | 256,622.00 | (1,590.00) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 117,459.00 | 117,459.00 | 21,006.48 | 115,161.00 | 2,298.00 | 2.0% |
| 3) Employee Benefits | | 3000-3999 | 126,041.00 | 126,041.00 | 28,206.26 | 126,864.00 | (823.00) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 15,307.00 | 15,307.00 | 1,027.20 | 17,013.00 | (1,706.00) | -11.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 198,226.00 | 198,226.00 | 41,930.12 | 186,372.00 | 11,854.00 | 6.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 25,268.00 | 25,268.00 | 0.00 | 27,973.00 | (2,705.00) | -10.7% |
| 9) TOTAL, EXPENDITURES | | | 737,333.00 | 737,333.00 | 153,034.32 | 730,005.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (63,639.00) | (63,639.00) | (27,038.30) | (91,244.00) | | |
| 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 | | 7600-7629 | 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 | 63,638.00 | 63,638.00 | 0.00 | 77,960.00 | 14,322.00 | 22.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 63,638.00 | 63,638.00 | 0.00 | 77,960.00 | | |

| Account | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1.00) | (1.00) | (27,038.30) | (13,284.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | 13,284.00 | 12,609.00 | 1868.0% |
| a) As of July 1 - Unaudited | | 9791 | 675.00 | 675.00 | | | | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 675.00 | 675.00 | | 13,284.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 675.00 | 675.00 | | 13,284.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 674.00 | 674.00 | | 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 | | 9740 | 675.00 | 675.00 | | 0.00 | | |
| 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 | (1.00) | (1.00) | | 0.00 | | |

| 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 (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. | | 8070 | 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 | | |
| is: Non-Revenue Limit (50%) 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 | 6500 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 102,336.00 | 102,336.00 | 0.00 | 101,592.00 | (744.00) | -0.7% |
| Special Education Discretionary Grants | | 8182 | 28,187.00 | 28,187.00 | 0.00 | 35,653.00 | 7,466.00 | 26.5% |
| 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 | | |
| MA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Option | 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) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/ASA | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290 | 6,805.00 | 6,805.00 | 0.00 | 6,663.00 | (142.00) | -2.1% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | All Other | 8290 | 31,215.00 | 31,215.00 | 6,152.36 | 37,370.00 | 6,155.00 | 19.7% |
| TOTAL, FEDERAL REVENUE | | | 168,543.00 | 168,543.00 | 6,152.36 | 181,278.00 | 12,735.00 | 7.6% |
| 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% |
| C/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 | 6500 | 8311 | 344,430.00 | 344,430.00 | 68,108.00 | 330,229.00 | (14,201.00) | -4.1% |
| Prior Years | 6500 | 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 | | |
| 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 | 532.00 | 532.00 | 344.54 | 1,283.00 | 751.00 | 141.2% |
| 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 | | 8587 | 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% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | 58,209.00 | 58,209.00 | 39,747.12 | 56,538.00 | (1,671.00) | -2.9% |
| 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 | 46,675.00 | 46,675.00 | 11,644.00 | 52,659.00 | 5,984.00 | 12.8% |

| 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) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE | | | 449,846.00 | 449,846.00 | 119,843.66 | 440,709.00 | (9,137.00) | -2.0% |
| 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% |
| Sales | | | | | | | | |
| 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% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 55,305.00 | 55,305.00 | 0.00 | 16,774.00 | (38,531.00) | -69.7% |
| 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 | | | | | | | | |
| From 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/P 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% |

| 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) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER LOCAL REVENUE | | | 55,305.00 | 55,305.00 | 0.00 | 16,774.00 | (38,531.00) | -69.7% |
| TOTAL, REVENUES | | | 673,694.00 | 673,694.00 | 125,996.02 | 638,761.00 | (34,933.00) | -5.2% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 148,520.00 | 148,520.00 | 33,566.26 | 147,744.00 | 776.00 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 59,350.00 | 59,350.00 | 11,577.40 | 61,716.00 | (2,366.00) | -4.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 47,162.00 | 47,162.00 | 15,720.60 | 47,162.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 255,032.00 | 255,032.00 | 60,864.26 | 256,622.00 | (1,590.00) | -0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 106,427.00 | 106,427.00 | 18,710.86 | 104,065.00 | 2,362.00 | 2.2% |
| Classified Support Salaries | | 2200 | 4,888.00 | 4,888.00 | 1,639.62 | 4,888.00 | 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 | 6,144.00 | 656.00 | 6,208.00 | (64.00) | -1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 117,459.00 | 117,459.00 | 21,006.48 | 115,161.00 | 2,298.00 | 2.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 21,041.00 | 21,041.00 | 4,973.40 | 21,577.00 | (536.00) | -2.5% |
| PERS | | 3201-3202 | 8,513.00 | 8,513.00 | 1,725.20 | 8,887.00 | (374.00) | -4.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 12,131.00 | 12,131.00 | 2,423.96 | 12,098.00 | 33.00 | 0.3% |
| Health and Welfare Benefits | | 3401-3402 | 68,480.00 | 68,480.00 | 15,630.12 | 68,795.00 | (315.00) | -0.5% |
| Unemployment Insurance | | 3501-3502 | 4,082.00 | 4,082.00 | 893.36 | 4,009.00 | 73.00 | 1.8% |
| Workers' Compensation | | 3601-3602 | 10,515.00 | 10,515.00 | 2,323.74 | 10,362.00 | 153.00 | 1.5% |
| Other, 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 | 1,279.00 | 1,279.00 | 236.48 | 1,136.00 | 143.00 | 11.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 126,041.00 | 126,041.00 | 28,206.26 | 126,864.00 | (823.00) | -0.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 532.00 | 532.00 | 293.13 | 0.00 | 532.00 | 100.0% |
| Books and Other Reference Materials | | 4200 | 2,950.00 | 2,950.00 | 335.40 | 5,762.00 | (2,812.00) | -95.3% |
| Materials and Supplies | | 4300 | 11,825.00 | 11,825.00 | 398.67 | 11,251.00 | 574.00 | 4.9% |
| 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 | | | 15,307.00 | 15,307.00 | 1,027.20 | 17,013.00 | (1,706.00) | -11.1% |
| 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 | 19,831.00 | 19,831.00 | 2,701.71 | 16,353.00 | 3,478.00 | 17.5% |
| Dues and Memberships | | 5300 | 901.00 | 901.00 | 600.00 | 901.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,200.00 | 5,200.00 | 5,427.50 | 5,200.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 6,000.00 | 6,000.00 | 340.55 | 6,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,000.00 | 1,000.00 | 85.45 | 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% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 115,294.00 | 115,294.00 | 32,774.91 | 106,918.00 | 8,376.00 | 7.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 198,226.00 | 198,226.00 | 41,930.12 | 186,372.00 | 11,854.00 | 6.0% |

| Option | 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 | 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 | | 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 | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 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 | 25,268.00 | 25,268.00 | 0.00 | 27,973.00 | (2,705.00) | -10.7% |
| 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 | | | 25,268.00 | 25,268.00 | 0.00 | 27,973.00 | (2,705.00) | -10.7% |
| TOTAL, EXPENDITURES | | | 737,333.00 | 737,333.00 | 153,034.32 | 730,005.00 | 7,328.00 | 1.0% |

| Option | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | | |
| 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 | | 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 | | 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 | | 8980 | 63,638.00 | 63,638.00 | 0.00 | 77,960.00 | 14,322.00 | 22.5% |
| 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 | | | 63,638.00 | 63,638.00 | 0.00 | 77,960.00 | 14,322.00 | 22.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 63,638.00 | 63,638.00 | 0.00 | 77,960.00 | (14,322.00) | 22.5% |

2012-13 First 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 304,717.00 | 304,717.00 | 23,068.97 | 309,078.00 | 4,361.00 | 1.4% |
| 2) Federal Revenue | | 8100-8299 | 168,543.00 | 168,543.00 | 6,152.36 | 181,278.00 | 12,735.00 | 7.6% |
| 3) Other State Revenue | | 8300-8599 | 532,221.00 | 532,221.00 | 143,328.48 | 525,342.00 | (6,879.00) | -1.3% |
| 4) Other Local Revenue | | 8600-8799 | 301,377.00 | 301,377.00 | 80,751.08 | 255,774.00 | (45,603.00) | -15.1% |
| 5) TOTAL, REVENUES | | | 1,306,858.00 | 1,306,858.00 | 253,300.89 | 1,271,472.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 295,341.00 | 295,341.00 | 71,221.46 | 296,388.00 | (1,047.00) | -0.4% |
| 2) Classified Salaries | | 2000-2999 | 335,317.00 | 335,317.00 | 93,142.59 | 338,511.00 | (3,194.00) | -1.0% |
| 3) Employee Benefits | | 3000-3999 | 325,317.00 | 325,317.00 | 83,892.99 | 313,005.00 | 12,312.00 | 3.8% |
| 4) Books and Supplies | | 4000-4999 | 29,357.00 | 29,357.00 | 3,983.65 | 31,563.00 | (2,206.00) | -7.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 363,046.00 | 363,046.00 | 97,685.53 | 356,099.00 | 6,947.00 | 1.9% |
| 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 | 232,850.00 | 232,850.00 | 19,004.34 | 235,647.00 | (2,797.00) | -1.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,581,228.00 | 1,581,228.00 | 368,930.56 | 1,571,213.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (274,370.00) | (274,370.00) | (115,629.67) | (299,741.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | 57,685.00 | 681.5% |
| b) 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | | |

| Option | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (265,905.00) | (265,905.00) | (115,629.67) | (233,591.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,899,613.00 | 1,899,613.00 | | 1,722,310.00 | (177,303.00) | -9.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,899,613.00 | 1,899,613.00 | | 1,722,310.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,899,613.00 | 1,899,613.00 | | 1,722,310.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,633,708.00 | 1,633,708.00 | | 1,488,719.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 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 | 675.00 | 675.00 | | 0.00 | | |
| 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 | | 44,458.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 156,660.00 | | |
| Unassigned/Unappropriated Amount | | | 1,633,033.00 | 1,633,033.00 | | 1,285,101.00 | | |

| Option | 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 | 236,691.00 | 236,691.00 | 21,692.00 | 236,837.00 | 146.00 | 0.1% |
| 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 | 4,608.00 | 4,608.00 | New |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 5.00 | 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 | 59,000.00 | 59,000.00 | 0.00 | 59,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 40.00 | 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 | 0.00 | 660.00 | 660.00 | New |
| 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% |
| Adjustments: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 299,036.00 | 299,036.00 | 21,692.00 | 304,450.00 | 5,414.00 | 1.8% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 5,681.00 | 5,681.00 | 1,376.97 | 4,628.00 | (1,053.00) | -18.5% |
| 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 | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 304,717.00 | 304,717.00 | 23,068.97 | 309,078.00 | 4,361.00 | 1.4% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 102,336.00 | 102,336.00 | 0.00 | 101,592.00 | (744.00) | -0.7% |
| Special Education Discretionary Grants | | 8182 | 28,187.00 | 28,187.00 | 0.00 | 35,653.00 | 7,466.00 | 26.5% |
| 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% |
| Other | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 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) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/IASA | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290 | 6,805.00 | 6,805.00 | 0.00 | 6,663.00 | (142.00) | -2.1% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | All Other | 8290 | 31,215.00 | 31,215.00 | 6,152.36 | 37,370.00 | 6,155.00 | 19.7% |
| TOTAL, FEDERAL REVENUE | | | 168,543.00 | 168,543.00 | 6,152.36 | 181,278.00 | 12,735.00 | 7.6% |
| 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% |
| K/C/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 | 6500 | 8311 | 344,430.00 | 344,430.00 | 68,108.00 | 330,229.00 | (14,201.00) | -4.1% |
| Prior Years | 6500 | 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 | 975.00 | 975.00 | New |
| Lottery - Unrestricted and Instructional Mater: | | 8560 | 3,972.00 | 3,972.00 | 969.36 | 5,793.00 | 1,821.00 | 45.8% |
| 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 | | 8587 | 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% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | 58,209.00 | 58,209.00 | 39,747.12 | 56,538.00 | (1,671.00) | -2.9% |
| 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 | 125,610.00 | 125,610.00 | 34,504.00 | 131,807.00 | 6,197.00 | 4.9% |

| Option | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE | | | 532,221.00 | 532,221.00 | 143,328.48 | 525,342.00 | (6,879.00) | -1.3% |
| 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 | | 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% |
| Sales | | | | | | | | |
| 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 | 10,100.00 | 10,100.00 | 1,550.49 | 6,100.00 | (4,000.00) | -39.6% |
| 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 | 235,972.00 | 235,972.00 | 79,178.32 | 232,900.00 | (3,072.00) | -1.3% |
| 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 | 22.27 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 55,305.00 | 55,305.00 | 0.00 | 16,774.00 | (38,531.00) | -69.7% |
| 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 | | | | | | | | |
| From 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/P 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% |

2012-13 First 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) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER LOCAL REVENUE | | | 301,377.00 | 301,377.00 | 80,751.08 | 255,774.00 | (45,603.00) | -15.1% |
| TOTAL, REVENUES | | | 1,306,858.00 | 1,306,858.00 | 253,300.89 | 1,271,472.00 | (35,386.00) | -2.7% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 170,799.00 | 170,799.00 | 37,913.46 | 169,480.00 | 1,319.00 | 0.8% |
| Certificated Pupil Support Salaries | | 1200 | 59,350.00 | 59,350.00 | 11,577.40 | 61,716.00 | (2,366.00) | -4.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 65,192.00 | 65,192.00 | 21,730.60 | 65,192.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 295,341.00 | 295,341.00 | 71,221.46 | 296,388.00 | (1,047.00) | -0.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 109,737.00 | 109,737.00 | 20,721.45 | 112,797.00 | (3,060.00) | -2.8% |
| Classified Support Salaries | | 2200 | 4,888.00 | 4,888.00 | 1,639.62 | 4,888.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 100,802.00 | 100,802.00 | 33,495.00 | 100,922.00 | (120.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 113,746.00 | 113,746.00 | 36,630.52 | 113,696.00 | 50.00 | 0.0% |
| Other Classified Salaries | | 2900 | 6,144.00 | 6,144.00 | 656.00 | 6,208.00 | (64.00) | -1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 335,317.00 | 335,317.00 | 93,142.59 | 338,511.00 | (3,194.00) | -1.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 24,666.00 | 24,666.00 | 5,887.88 | 25,157.00 | (491.00) | -2.0% |
| PERS | | 3201-3202 | 50,903.00 | 50,903.00 | 14,688.78 | 48,443.00 | 2,460.00 | 4.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 28,436.00 | 28,436.00 | 8,025.96 | 29,273.00 | (837.00) | -2.9% |
| Health and Welfare Benefits | | 3401-3402 | 163,200.00 | 163,200.00 | 40,992.96 | 146,545.00 | 16,655.00 | 10.2% |
| Unemployment Insurance | | 3501-3502 | 6,915.00 | 6,915.00 | 1,869.86 | 6,852.00 | 63.00 | 0.9% |
| Workers' Compensation | | 3601-3602 | 17,786.00 | 17,786.00 | 4,571.36 | 17,898.00 | (112.00) | -0.6% |
| IB, Allocated | | 3701-3702 | 27,730.00 | 27,730.00 | 6,479.22 | 21,251.00 | 6,479.00 | 23.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 5,681.00 | 5,681.00 | 1,376.97 | 4,628.00 | 1,053.00 | 18.5% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 12,958.00 | (12,958.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 325,317.00 | 325,317.00 | 83,892.99 | 313,005.00 | 12,312.00 | 3.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 532.00 | 532.00 | 293.13 | 0.00 | 532.00 | 100.0% |
| Books and Other Reference Materials | | 4200 | 4,250.00 | 4,250.00 | 335.40 | 7,062.00 | (2,812.00) | -66.2% |
| Materials and Supplies | | 4300 | 24,575.00 | 24,575.00 | 3,355.12 | 24,501.00 | 74.00 | 0.3% |
| 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 | | | 29,357.00 | 29,357.00 | 3,983.65 | 31,563.00 | (2,206.00) | -7.5% |
| 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 | 26,031.00 | 26,031.00 | 4,185.71 | 22,553.00 | 3,478.00 | 13.4% |
| Dues and Memberships | | 5300 | 16,321.00 | 16,321.00 | 7,114.00 | 16,321.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 10,200.00 | 10,200.00 | 10,187.00 | 10,200.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 10,000.00 | 10,000.00 | 790.48 | 10,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,100.00 | 3,100.00 | 409.37 | 3,100.00 | 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 | 245,394.00 | 245,394.00 | 74,998.97 | 241,925.00 | 3,469.00 | 1.4% |
| Communications | | 5900 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 363,046.00 | 363,046.00 | 97,685.53 | 356,099.00 | 6,947.00 | 1.9% |

| 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 | 133,586.00 | 133,586.00 | 0.00 | 137,961.00 | (4,375.00) | -3.3% |
| 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 | 99,264.00 | 99,264.00 | 19,004.34 | 97,686.00 | 1,578.00 | 1.6% |
| 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 | | 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 | 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) | | | 232,850.00 | 232,850.00 | 19,004.34 | 235,647.00 | (2,797.00) | -1.2% |
| 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 | | | 1,581,228.00 | 1,581,228.00 | 368,930.56 | 1,571,213.00 | 10,015.00 | 0.6% |

| 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) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 66,150.00 | 66,150.00 | New |
| Other Authorized Interfund Transfers In | | 8919 | 8,465.00 | 8,465.00 | 0.00 | 0.00 | (8,465.00) | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | 57,685.00 | 681.5% |
| 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 | | 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 | | 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 | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | (57,685.00) | 681.5% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| 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 & 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 | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | 431,755.00 | 572.5% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | | |
| 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 | | 4000-4999 | 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) | | 7100-7299, 7400-7499 | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | (374,070.00) | -558.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 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 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 | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | 431,755.00 | 572.5% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | | |
| 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 | | 4000-4999 | 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) | | 7100-7299, 7400-7499 | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | (374,070.00) | -558.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | | |
| OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | (57,685.00) | -681.5% |
| 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 | | | (8,465.00) | (8,465.00) | 0.00 | (66,150.00) | | |

| 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 & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 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) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 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 | | 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 | | | 0.00 | 0.00 | | 0.00 | | |

| 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 & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Forest Reserve Funds | | 8260 | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | 57,685.00 | 881.5% |
| Pass-Through Revenues From Federal Sources | | 8267 | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | 374,070.00 | 558.8% |
| TOTAL, FEDERAL REVENUE | | | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | 431,755.00 | 572.5% |
| OTHER LOCAL REVENUE | | | | | | | | |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 75,410.00 | 75,410.00 | 0.00 | 507,165.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | (374,070.00) | -558.8% |
| 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) | | | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | (374,070.00) | -558.8% |
| TOTAL, EXPENDITURES | | | 66,945.00 | 66,945.00 | 0.00 | 441,015.00 | | |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | (57,685.00) | -881.5% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 8,465.00 | 8,465.00 | 0.00 | 66,150.00 | (57,685.00) | -881.5% |

| <u>Resource</u> | <u>Description</u> | <u>2012/13 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| 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 | 8.00 | 0.00 | 0% |
| 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 | | | | | |
| a. Probation (EC 1981[c][1][2]) | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Pupils expelled (EC 1981[c][3]) | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Homeless (EC 1981[d]) | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 5. Opportunity Schools and Full-Day Opportunity Classes | 0.89 | 0.89 | 0.89 | 0.00 | 0% |
| 6. Cal-SAFE County Classroom* | | | | | |
| 7. Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. TOTAL, ELEMENTARY | 8.89 | 8.89 | 8.89 | 0.00 | 0% |
| HIGH SCHOOL | | | | | |
| 9. County School Tuition Fund | 7.75 | 7.75 | 8.00 | 0.25 | 3% |
| 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 | | | | | |
| a. Probation (EC 1981[c][1][2]) | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Pupils expelled (EC 1981[c][3]) | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Homeless (EC 1981[d]) | 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 | 7.75 | 7.75 | 8.00 | 0.25 | 3% |
| COUNTY SUPPLEMENT | | | | | |
| 23. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 24. Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 25. TOTAL, ADA FROM DISTRICTS | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

| 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 | 353.74 | 382.00 | 382.00 | 0.00 | 0% |
| 27. Other Purpose | 415.00 | 340.00 | 340.00 | 0.00 | 0% |
| COMMUNITY DAY SCHOOLS (5th-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.

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

A. Indirect Costs

| | |
|---|------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 125,339.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 3,424.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 9,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 3,231.17 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 12,958.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 128,036.17 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (8,356.52) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 119,679.65 |

B. Base Costs

| | |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 463,725.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 109,369.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 132,550.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 32,027.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 84,679.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 273,463.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 17,432.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 31,326.83 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 12,958.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 1,157,529.83 |

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

11.06%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

10.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--|-------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>128,036.17</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(1,193.21)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.68%) times Part III, Line B18); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.68%) times Part III, Line B18) or (the highest rate used to recover costs from any program (11.68%) times Part III, Line B18); zero if positive | <u>(8,356.52)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(8,356.52)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>10.34%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4,178.26) is applied to the current year calculation and the remainder (\$-4,178.26) is deferred to one or more future years: | <u>10.70%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2,785.51) is applied to the current year calculation and the remainder (\$-5,571.01) is deferred to one or more future years: | <u>10.82%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(8,356.52)</u> |

Approved indirect cost rate: 11.68%
Highest rate used in any program: 11.68%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 6500 | 275,143.00 | 20,000.00 | 7.27% |
| 01 | 6512 | 20,853.00 | 2,435.00 | 11.68% |
| 01 | 6520 | 18,692.00 | 1,308.00 | 7.00% |
| 01 | 6535 | 4,578.00 | 530.00 | 11.58% |
| 01 | 6680 | 52,838.00 | 3,700.00 | 7.00% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 AI, Line 27) | | 340.00 | -2.06% | 333.00 | 0.00% | 333.00 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 309,078.00 | 9.03% | 337,000.00 | -6.23% | 316,000.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 84,633.00 | -4.29% | 81,000.00 | -1.23% | 80,000.00 |
| 4. Other Local Revenues | 8600-8799 | 239,000.00 | 0.42% | 240,000.00 | 0.00% | 240,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 66,150.00 | -87.15% | 8,500.00 | 0.00% | 8,500.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (77,960.00) | 35.69% | (105,783.00) | -2.36% | (103,283.00) |
| 6. Total (Sum lines A1 thru A5) | | 620,901.00 | -9.69% | 560,717.00 | -3.48% | 541,217.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 39,766.00 | | 39,766.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 39,766.00 | 0.00% | 39,766.00 | 0.00% | 39,766.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 223,350.00 | | 223,350.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 223,350.00 | 0.00% | 223,350.00 | 0.00% | 223,350.00 |
| 3. Employee Benefits | 3000-3999 | 186,141.00 | 3.15% | 192,000.00 | 1.56% | 195,000.00 |
| 4. Books and Supplies | 4000-4999 | 14,550.00 | -17.53% | 12,000.00 | 0.00% | 12,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 169,727.00 | 1.34% | 172,000.00 | 1.74% | 175,000.00 |
| 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 | 235,647.00 | 1.85% | 240,000.00 | 0.00% | 240,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (27,973.00) | -10.63% | (25,000.00) | 0.00% | (25,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 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) | | 841,208.00 | 1.53% | 854,116.00 | 0.70% | 860,116.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (220,307.00) | | (293,399.00) | | (318,899.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | | | | | |
| | | 1,709,026.00 | | 1,488,719.00 | | 1,195,320.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | | | | | |
| | | 1,488,719.00 | | 1,195,320.00 | | 876,421.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 44,458.00 | | 72,000.00 | | 99,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 156,660.00 | | 156,489.00 | | 157,039.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,285,101.00 | | 964,331.00 | | 617,882.00 |
| f. Total Components of Ending Fund Balance | | 1,488,719.00 | | 1,195,320.00 | | 876,421.00 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 | 156,660.00 | | 156,489.00 | | 157,039.00 |
| c. Unassigned/Unappropriated | 9790 | 1,285,101.00 | | 964,331.00 | | 617,882.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 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 (Sum lines E1a thru E2c) | | 1,441,761.00 | | 1,120,820.00 | | 774,921.00 |
| 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) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 AI, Line 27) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 181,278.00 | -8.98% | 165,000.00 | 0.00% | 165,000.00 |
| 3. Other State Revenues | 8300-8599 | 440,709.00 | -4.70% | 420,000.00 | 0.00% | 420,000.00 |
| 4. Other Local Revenues | 8600-8799 | 16,774.00 | 19.23% | 20,000.00 | 10.00% | 22,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 77,960.00 | 35.69% | 105,783.00 | -2.36% | 103,283.00 |
| 6. Total (Sum lines A1 thru A5) | | 716,721.00 | -0.83% | 710,783.00 | -0.07% | 710,283.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 256,622.00 | | 260,422.00 |
| b. Step & Column Adjustment | | | | 3,800.00 | | 2,400.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 256,622.00 | 1.48% | 260,422.00 | 0.92% | 262,822.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 115,161.00 | | 116,361.00 |
| b. Step & Column Adjustment | | | | 1,200.00 | | 1,100.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 115,161.00 | 1.04% | 116,361.00 | 0.95% | 117,461.00 |
| 3. Employee Benefits | 3000-3999 | 126,864.00 | -1.47% | 125,000.00 | 2.40% | 128,000.00 |
| 4. Books and Supplies | 4000-4999 | 17,013.00 | -17.71% | 14,000.00 | -14.29% | 12,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 186,372.00 | -8.78% | 170,000.00 | -2.94% | 165,000.00 |
| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 27,973.00 | -10.63% | 25,000.00 | 0.00% | 25,000.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 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) | | 730,005.00 | -2.63% | 710,783.00 | -0.07% | 710,283.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (13,284.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 13,284.00 | | 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 | | 0.00 | | 0.00 | | 0.00 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 - JUV/CCS/ROP (Form 01CSI, Criterion 8, lines 8C8 and 8C9) | | 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 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) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 AI, Line 27) | | 340.00 | -2.06% | 333.00 | 0.00% | 333.00 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 309,078.00 | 9.03% | 337,000.00 | -6.23% | 316,000.00 |
| 2. Federal Revenues | 8100-8299 | 181,278.00 | -8.98% | 165,000.00 | 0.00% | 165,000.00 |
| 3. Other State Revenues | 8300-8599 | 525,342.00 | -4.63% | 501,000.00 | -0.20% | 500,000.00 |
| 4. Other Local Revenues | 8600-8799 | 255,774.00 | 1.65% | 260,000.00 | 0.77% | 262,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 66,150.00 | 0.00% | 8,500.00 | 0.00% | 8,500.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 1,337,622.00 | -4.94% | 1,271,500.00 | -1.57% | 1,251,500.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 296,388.00 | | 300,188.00 |
| b. Step & Column Adjustment | | | | 3,800.00 | | 2,400.00 |
| 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 | 296,388.00 | 1.28% | 300,188.00 | 0.80% | 302,588.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 338,511.00 | | 339,711.00 |
| b. Step & Column Adjustment | | | | 1,200.00 | | 1,100.00 |
| 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 | 338,511.00 | 0.35% | 339,711.00 | 0.32% | 340,811.00 |
| 3. Employee Benefits | 3000-3999 | 313,005.00 | 1.28% | 317,000.00 | 1.89% | 323,000.00 |
| 4. Books and Supplies | 4000-4999 | 31,563.00 | -17.63% | 26,000.00 | -7.69% | 24,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 356,099.00 | -3.96% | 342,000.00 | -0.58% | 340,000.00 |
| 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 | 235,647.00 | 1.85% | 240,000.00 | 0.00% | 240,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 1,571,213.00 | -0.40% | 1,564,899.00 | 0.35% | 1,570,399.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (233,591.00) | | (293,399.00) | | (318,899.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,722,310.00 | | 1,488,719.00 | | 1,195,320.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,488,719.00 | | 1,195,320.00 | | 876,421.00 |
| 3. 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 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 44,458.00 | | 72,000.00 | | 99,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 156,660.00 | | 156,489.00 | | 157,039.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,285,101.00 | | 964,331.00 | | 617,882.00 |
| f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2) | | 1,488,719.00 | | 1,195,320.00 | | 876,421.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 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 | 156,660.00 | | 156,489.00 | | 157,039.00 |
| c. Unassigned/Unappropriated | 9790 | 1,285,101.00 | | 964,331.00 | | 617,882.00 |
| 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) | 979Z | | | 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) | | 1,441,761.00 | | 1,120,820.00 | | 774,921.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 91.76% | | 71.62% | | 49.35% |
| 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 6500-6540, 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) | | | | | | |
| | | 1,571,213.00 | | 1,564,899.00 | | 1,570,399.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | | | | | |
| | | 1,571,213.00 | | 1,564,899.00 | | 1,570,399.00 |
| 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) | | | | | | |
| | | 1,571,213.00 | | 1,564,899.00 | | 1,570,399.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) | | | | | | |
| | | 5% | | 5% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | | | | | |
| | | 78,560.65 | | 78,244.95 | | 78,519.95 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | | | | | |
| | | 61,000.00 | | 61,000.00 | | 61,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | | | | | |
| | | 78,560.65 | | 78,244.95 | | 78,519.95 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | | | | | |
| | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2012-13 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 1,571,213.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385) | All | All | 1000-7999 | 259,238.00 |
| 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 5000-5999 | 6000-6999 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 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 | 65,640.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 16,774.00 |
| 9. PERS Reduction | All | All | 3801-3802 | 4,628.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 87,042.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 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) | | | | 1,224,933.00 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 1,224,933.00 |

| Section II - Expenditures Per ADA | | 2012-13 Annual ADA/ Exps. Per ADA |
|--|--------------|--|
| A. Average Daily Attendance (Form AI, Column C, lines 8, 22, 25, and 33, minus lines 18 and 19)* | | 16.89 |
| 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) | | 16.89 |
| D. Charter school ADA adjustments (From Section V) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 16.89 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 72,524.16 |
| 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 Unaudited Actuals 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.) | 1,157,712.59 | 66,079.49 |
| 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) | 1,157,712.59 | 66,079.49 |
| B. Required effort (Line A.2 times 90%) | 1,041,941.33 | 59,471.54 |
| C. Current year expenditures (Line I.G and Line II.F) | 1,224,933.00 | 72,524.16 |
| D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

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

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

| Aggregate Expenditures/Per ADA Expenditures | Total | Per ADA |
|---|--------------|-----------|
| B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E) | 0.00 | 0.00 |
| C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4) | 0.00 | 0.00 |
| D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C) | 1,224,933.00 | |
| E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) | | 72,524.16 |
| F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) | MOE Met | |
| I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| 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 | 113,112.00 | 113,112.00 | 113,112.00 |
| 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 | 113,112.00 | 113,112.00 | 113,112.00 |
| 7. Direct Services | 3006 | 28,474.00 | 28,474.00 | 29,400.00 |
| 8. Other County School Service Fund Operations | 3010 | 68,336.00 | 68,336.00 | 67,413.00 |
| 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 | 2,250.00 | 2,250.00 | 2,247.00 |
| 13. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 6 thru 12) | 3018 | 212,172.00 | 212,172.00 | 212,172.00 |
| DEFICIT CALCULATION | | | | |
| 14. Deficit Factor | 3019 | 0.77451 | 0.77451 | 0.77451 |
| 15. DEFICITED REVENUE LIMIT (Line 13 times Line 14) | 3020 | 164,329.34 | 164,329.34 | 164,329.34 |
| 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 | 6,802.00 | 6,802.00 | 6,783.00 |
| 18. Less: PERS Reduction (Must agree with objects 8092 and 3801-3802) | 3098 | 5,681.00 | 5,681.00 | 4,628.00 |
| 19. County School Tuition (Out-of-state) | 3033 | 133,586.00 | 133,586.00 | 133,353.00 |
| 20. 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 | 0.00 | 0.00 | 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 52616.21) | 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) | --- | 134,707.00 | 134,707.00 | 135,508.00 |
| 32. TOTAL, REVENUE LIMIT (Sum Lines 15 and 31) | --- | 299,036.34 | 299,036.34 | 299,837.34 |

| 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 | 62,345.00 | 62,345.00 | 63,000.00 |
| 34. Ratio of Special Education Property Taxes to Total Property Taxes (Round to six decimals) | 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 | 62,345.00 | 62,345.00 | 63,000.00 |
| 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) | --- | 236,691.34 | 236,691.34 | 236,837.34 |
| 39. STATE AID (For counties receiving excess property taxes) (Sum Lines 19, 20, 21, and 23a through 30 minus Line 22) | --- | 133,586.00 | 133,586.00 | 133,353.00 |
| 40. TOTAL STATE AID PORTION OF REVENUE LIMIT (Line 38 or 39, whichever is greater) (This amount should agree with Object 8011) | | 236,691.34 | 236,691.34 | 236,837.34 |
| OTHER ITEMS | | | | |
| 41. Other Items | | | | |
| a. Excess ERAF | --- | 0.00 | 0.00 | 0.00 |
| b. Prior Year Restricted Moneys (EC Section 2558(e)) | 3055 | 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 |

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 budget adoption. 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 budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption 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. First 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 |
|-----------------------|--|--|----------------|--------|
| | Budget Adoption Budget (Form 01CS, Item 1B-2) | First Interim Projected Year Totals (Form AI) (Form MYPI) | | |

**Juvenile Court and County Community Schools ADA
(Form A/AI, Lines 2-4b, 10-12b, 30a-30d)**

| | | | | |
|-------------------------------|------|------|------|-----|
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | Met |

**Other Purpose / Countywide ADA
(Form A/AI, Line 27) (Form MYPI, RL Other Purpose ADA)**

| | | | | |
|-------------------------------|--------|--------|--------|---------|
| Current Year (2012-13) | 415.00 | 340.00 | -18.1% | Not Met |
| 1st Subsequent Year (2013-14) | 386.00 | 333.00 | -13.7% | Not Met |
| 2nd Subsequent Year (2014-15) | 354.00 | 333.00 | -5.9% | Not Met |

**Community Day Schools ADA
(Form A/AI, Lines 7, 21, 30e)**

| | | | | |
|-------------------------------|------|------|------|-----|
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | Met |

**Direct Services ADA
(Form A/AI, Line 26)**

| | | | | |
|-------------------------------|--------|--------|-------|---------|
| Current Year (2012-13) | 353.74 | 382.00 | 8.0% | Not Met |
| 1st Subsequent Year (2013-14) | 342.00 | 340.00 | -0.6% | Met |
| 2nd Subsequent Year (2014-15) | 334.00 | 333.00 | -0.3% | 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 budget adoption 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)

Incorrect ADA amount was entered when preparing the budget. ADA of 353 was my original P2 amt projected for year 1213.

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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 |
|-------------------------------|---|--|----------------|---------|
| | Budget Adoption (Form 01CS, Item 2C) | First Interim Projected Year Totals | | |
| | Current Year (2012-13) | 299,036.00 | | |
| 1st Subsequent Year (2013-14) | 293,375.00 | 337,000.00 | 14.9% | Not Met |
| 2nd Subsequent Year (2014-15) | 240,913.00 | 316,000.00 | 31.2% | 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 budget adoption 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 for out-of-state tuition.

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 budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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 |
|-------------------------------|--|--|----------------|--------|
| | Budget Adoption | First Interim | | |
| | (Form 01, Objects 1000-3999) (Form 01CS, Item 3B) | Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | | |
| Current Year (2012-13) | 955,975.00 | 947,904.00 | -0.8% | Met |
| 1st Subsequent Year (2013-14) | 942,496.00 | 956,899.00 | 1.5% | Met |
| 2nd Subsequent Year (2014-15) | 948,486.00 | 966,399.00 | 1.9% | 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 budget adoption 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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First 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 | Budget Adoption Budget (Form 01CS, Item 4B) | First 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 (2012-13) | 168,543.00 | 181,278.00 | 7.6% | Yes |
| 1st Subsequent Year (2013-14) | 168,500.00 | 165,000.00 | -2.1% | No |
| 2nd Subsequent Year (2014-15) | 169,000.00 | 165,000.00 | -2.4% | No |

Explanation:
(required if Yes)

1st interim includes a budget for prior year REAP and current year mental health resources.

| | | | | |
|--|------------|------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2012-13) | 532,221.00 | 525,342.00 | -1.3% | No |
| 1st Subsequent Year (2013-14) | 481,260.00 | 501,000.00 | 4.1% | No |
| 2nd Subsequent Year (2014-15) | 468,375.00 | 500,000.00 | 6.8% | Yes |

Explanation:
(required if Yes)

Reduction of Special Education resources.

| | | | | |
|--|------------|------------|--------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2012-13) | 301,377.00 | 255,774.00 | -15.1% | Yes |
| 1st Subsequent Year (2013-14) | 324,221.00 | 260,000.00 | -19.8% | Yes |
| 2nd Subsequent Year (2014-15) | 337,721.00 | 262,000.00 | -22.4% | Yes |

Explanation:
(required if Yes)

Reduction of Special Education billback to the District.

| | | | | |
|---|-----------|-----------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2012-13) | 29,357.00 | 31,563.00 | 7.5% | Yes |
| 1st Subsequent Year (2013-14) | 29,000.00 | 26,000.00 | -10.3% | Yes |
| 2nd Subsequent Year (2014-15) | 29,000.00 | 24,000.00 | -17.2% | Yes |

Explanation:
(required if Yes)

To spend only on necessary supplies. First Interim includes expenses to move business staff from Sierraville to Loyalton.

| | | | | |
|--|------------|------------|-------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2012-13) | 363,046.00 | 356,099.00 | -1.9% | No |
| 1st Subsequent Year (2013-14) | 336,219.14 | 342,000.00 | 1.7% | No |
| 2nd Subsequent Year (2014-15) | 331,759.00 | 340,000.00 | 2.5% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|--------|
| Total Federal, State, and Other Local Revenues (Section 4A) | | | | |
| Current Year (2012-13) | 1,002,141.00 | 962,394.00 | -4.0% | Met |
| 1st Subsequent Year (2013-14) | 973,981.00 | 926,000.00 | -4.9% | Met |
| 2nd Subsequent Year (2014-15) | 975,096.00 | 927,000.00 | -4.9% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2012-13) | 392,403.00 | 387,662.00 | -1.2% | Met |
| 1st Subsequent Year (2013-14) | 365,219.14 | 368,000.00 | 0.8% | Met |
| 2nd Subsequent Year (2014-15) | 360,759.00 | 364,000.00 | 0.9% | 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 budget adoption 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 MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

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

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

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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: 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 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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

| | Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5B) | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|--|---|---------|
| 1. OMMA/RMA Contribution | 8,438.95 | 0.00 | Not Met |
| 2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 5B) | | 0.00 | |

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

- Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998)
 Other (explanation must be provided)

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

6. 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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8C, Line 11) | 91.8% | 71.6% | 49.4% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 30.6% | 23.9% | 16.5% |

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?

Yes

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

| | Current Year Projected Year Totals (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|--|----------------------------------|----------------------------------|
| | 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 01i, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01i, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2012-13) | (220,307.00) | 841,208.00 | 26.2% | Met |
| 1st Subsequent Year (2013-14) | (293,399.00) | 854,116.00 | 34.4% | Not Met |
| 2nd Subsequent Year (2014-15) | (318,899.00) | 860,116.00 | 37.1% | 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)

The COE is planning to move its office from Sierraville to Loyalton to be more efficient and combine resources. Due to our size and geographic area, fixed cost are high to education few. We were able to cap H/W for all staff but non-management certificated.

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 (2012-13) | 1,488,719.00 | | Met |
| 1st Subsequent Year (2013-14) | 1,195,320.00 | | Met |
| 2nd Subsequent Year (2014-15) | 876,421.00 | | 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 (2012-13) | 459,135.53 | | 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)

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 \$61,000 (greater of) | 0 | to \$5,490,999 |
| 4% or \$275,000 (greater of) | \$5,491,000 | to \$13,725,999 |
| 3% or \$549,000 (greater of) | \$13,726,000 | to \$61,770,000 |
| 2% or \$1,853,000 (greater of) | \$61,770,001 | 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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 1,571,213 | 1,564,899 | 1,570,399 |
| County Office's Reserve Standard Percentage Level: | 5% | 5% | 5% |

8A. 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?
(If Yes, complete supplemental Form JUV for use in step 2; ROP current year data will be extracted for use in step 3.)

No

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 B7)
- b. Reserve for Economic Contingencies per EC 42238.18 (Form JUV, Line D2b1)
- 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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|----|--|----------------------------------|----------------------------------|
| a. | | | |
| b. | | | |
| c. | 0.00 | 0.00 | 0.00 |
| d. | 0.00 | 0.00 | 0.00 |

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) and amended by SB 70 (Chapter 7, Statutes of 2011) eliminated Resource 6350, ROP/P Apportionment, for a five-year period from 2008-09 to 2014-15.

Step 3 - Regional Occupational Centers/Programs (Resources 6355 and 6360)

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

| | Current Year Projected Year Totals (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|----|--|----------------------------------|----------------------------------|
| a. | 0.00 | 0.00 | 0.00 |
| b. | | | |
| - | 0.00 | 0.00 | 0.00 |
| - | 0.00 | 0.00 | 0.00 |

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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 1,571,213.00 | 1,564,899.00 | 1,570,399.00 |
| 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) | 1,571,213.00 | 1,564,899.00 | 1,570,399.00 |
| 4. Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 78,560.65 | 78,244.95 | 78,519.95 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 61,000.00 | 61,000.00 | 61,000.00 |
| 7. County Office's Reserve Standard (Greater of Line B5 or Line B6) | 78,560.65 | 78,244.95 | 78,519.95 |

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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|--|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 156,660.00 | 156,489.00 | 157,039.00 |
| County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 1,285,101.00 | 964,331.00 | 617,882.00 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, 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 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 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 (Lines C1 thru C9) | 1,441,761.00 | 1,120,820.00 | 774,921.00 |
| 11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3) | 91.76% | 71.62% | 49.35% |
| County Office's Reserve Standard (Section 8B, Line 7): | 78,560.65 | 78,244.95 | 78,519.95 |
| 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 budget adoption 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 budget adoption 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. Negotiations for future years are just beginning and we will not offer some stipend positions.

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption 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 | Budget Adoption (Form 01CS, Item S5A) | First 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 (2012-13) | (63,638.00) | (77,960.00) | 22.5% | 14,322.00 | Met |
| 1st Subsequent Year (2013-14) | (66,182.00) | (105,783.00) | 59.8% | 39,601.00 | Not Met |
| 2nd Subsequent Year (2014-15) | (69,014.00) | (103,283.00) | 49.7% | 34,269.00 | Not Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase cost to education our low incidence students, less federal revenue and higher S&B.

1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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 budget adoption 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 Budget Adoption (Form 01CS, 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 Budget Adoption 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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, 2012 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | unrestricted | unsued vacation | 16,500 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2012 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
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| Type of Commitment (continued): | Prior Year (2011-12) Annual Payment (P & I) | Current Year (2012-13) Annual Payment (P & I) | 1st Subsequent Year (2013-14) Annual Payment (P & I) | 2nd Subsequent Year (2014-15) Annual Payment (P & I) |
|---------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 16,500 | 16,300 | 0 | 0 |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2011-12) Annual Payment (P & I) | Current Year (2012-13) Annual Payment (P & I) | 1st Subsequent Year (2013-14) Annual Payment (P & I) | 2nd Subsequent Year (2014-15) Annual Payment (P & I) |
|--|---|---|--|--|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 16,500 | 16,300 | 0 | 0 |
| Has total annual payment increased over prior year (2011-12)? | No | No | No | No |

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

Yes

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)

Unrestricted revenue (not including out-of-state tuition) is expected to decrease slightly, but the obligation to pay for compensated absences is still a liability of the COE. However, 2011-2012 negotiations reduced the accrual per year amount, which will only affect new hires.

97. Unfunded Liabilities

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

97A. 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. Budget Adoption data that exist (Form 01CS, Item 97A) will be extracted; otherwise, enter Budget Adoption and First 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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item 97A) | First Interim |
|--|--|---------------|
| a. OPEB actuarial accrued liability (AAL) | 181,654.00 | 181,654.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 181,654.00 | 181,654.00 |
| c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation? | Actuarial | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jul 01, 2011 | Jul 01, 2011 |

3. OPEB Contributions

| | Budget Adoption (Form 01CS, Item 97A) | First Interim |
|---|--|---------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2012-13) | 27,730.00 | 27,730.00 |
| 1st Subsequent Year (2013-14) | 27,730.00 | 27,730.00 |
| 2nd Subsequent Year (2014-15) | 27,730.00 | 27,730.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2012-13) | 27,730.00 | 21,251.00 |
| 1st Subsequent Year (2013-14) | 27,730.00 | 14,771.00 |
| 2nd Subsequent Year (2014-15) | 27,730.00 | 27,730.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2012-13) | 12,991.00 | 12,991.00 |
| 1st Subsequent Year (2013-14) | 12,991.00 | 12,958.00 |
| 2nd Subsequent Year (2014-15) | 12,991.00 | 0.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2012-13) | 1 | 1 |
| 1st Subsequent Year (2013-14) | 1 | 1 |
| 2nd Subsequent Year (2014-15) | 1 | 0 |

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|----|--|---------------|
| a. | 0 | 0 |
| b. | 389,000 | 389,000 |

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2012-13)
 - 1st Subsequent Year (2013-14)
 - 2nd Subsequent Year (2014-15)

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2012-13) | 17,786 | 177,786 |
| 1st Subsequent Year (2013-14) | 17,000 | 17,000 |
| 2nd Subsequent Year (2014-15) | 17,000 | 17,000 |

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2012-13)
 - 1st Subsequent Year (2013-14)
 - 2nd Subsequent Year (2014-15)

| | | |
|-------------------------------|--------|--------|
| Current Year (2012-13) | 17,786 | 17,786 |
| 1st Subsequent Year (2013-14) | 17,000 | 17,000 |
| 2nd Subsequent Year (2014-15) | 17,000 | 17,000 |

Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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." 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2011-12) | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 5.9 | 4.5 | 4.5 | 4.5 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

6. Amount included for any tentative salary schedule increases

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

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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 | | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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:

Certificated (Non-management) Step and Column Adjustments

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 | | | |

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs? | | | |
| Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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." 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2011-12) | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 4.8 | 5.8 | 5.8 | 5.8 |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

Classified (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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---------------------------|----------------------------------|----------------------------------|
| | | |

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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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?

| Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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." 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 budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2011-12) | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 3.9 | 4.4 | 4.4 | 4.4 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, 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 Budget Adoption

| 2. Salary settlement: | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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") | | | |

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 (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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 | | | |

Management/Supervisor/Confidential Step and Column Adjustments

| | Budget Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. 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?

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 First Interim Criteria and Standards Review

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 79,263.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 847,390.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.35%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 12,958.00