

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
March 12, 2013
6:00 pm
Loyalton Elementary School, Room 4, Loyalton, California

This meeting will be available for videoconferencing at Downieville School, Downieville, CA
In the case of a technological difficulty at either school site, videoconferencing will not be available.

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

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

- A. CALL TO ORDER
- B. ROLL CALL
- C. FLAG SALUTE
- D. APPROVAL OF THE AGENDA
- E. INFORMATION/DISCUSSION ITEMS
 - 1. Correspondence
 - 2. Superintendent's Report
 - a. Recognition: Joanne Nunes, Katie Campbell, Sheri Roen
 - b. Secure Rural Schools**
 - c. Sequestration
 - d. Community Forums on School Safety
 - Loyalton Elementary School, April 18, 2013, 6 pm
 - Downieville School, April 22, 2013, 6 pm
 - 3. Business Report
 - a. Board Report-Expenditures by Object 07/01/12 to 2/28/13**
 - b. Letter from California Department of Education confirming 2012-2013 First Interim Report Certification**
 - 4. Staff Reports (5 minutes)
 - 5. SPTA Report (5 minutes)
 - 6. Board Members' Report

Sierra County Board of Education
Regular Meeting Agenda
March 12, 2013

7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held February 12, 2013**
2. Approval of minutes of the Special Board meeting held February 26, 2013**
3. Approval of bill warrants for month of February 2013**

G. ACTION ITEMS

1. New Business
 - a. Public Hearing for Use of Proposition 30, Education Protection Account**
 - b. Discussion and Possible Approval of Revision of Board Bylaw 9250, Board Remuneration, Reimbursement and Other Benefits**
 - c. Adopt 2012-2013 Second Interim, Actuals as of January 31, 2013

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on April 9, 2013, at Downieville School, Downieville, California, at 6:00 pm.
2. Suggested Agenda Items
 - a. _____
 - b. _____
 - c. _____

I. ADJOURNMENT



Stanford J. Hardeman, Superintendent

*** prior month handout
** enclosed
* handout

Partnership For Rural America

Restoring Economic Vitality to Rural Forested Economies

An Initiative of National Forest Counties & Schools Coalition

MISSION STATEMENT

The Partnership for Rural America campaign will work to enact legislation that provides bridge funding to forested counties and school districts while economic vitality is restored in these communities. Long term economic vitality must include legislation requiring active sustainable forest management to achieve resilient forest lands managed by the US Forest Service and "Oregon & California Forests" managed by the Bureau of Land Management.

CURRENT STATUS

- Many of our national forests are overly dense and at risk for even more severe wildfires. The wildfires we are now experiencing destroy everything in their path including animal and human life.
- Many of our national forests are being overwhelmed by insects and disease.
- The economies of rural forested America have been devastated, not only by lack of activities on national forest lands but by increasingly destructive wildfires that dramatically impair air quality, destroy the soil, and degrade the drinking water supply. The decline in forest health is also having a real effect on tourism.
- Wildlife habitats and populations are degrading rapidly due to overgrowth, reduced early succession habitat, insect epidemics and conflagration level wildfire.

ADVANTAGES TO SUSTAINABLE FOREST MANAGEMENT

- Healthy forests supply an abundant supply of clean water. Healthy watersheds reduce storm runoff, stabilize stream banks, shade surface water, cycle nutrients, filter pollutants, provide food for game and protected wildlife and support a healthy environment for fish
- Forest restoration will allow the ecosystem to more easily adapt to the effects of climate change by allowing the forest to more effectively sequester carbon from the atmosphere. The current out of control and environmentally destructive wildfires do exactly the opposite.
- Healthy forests will return the forest ecosystems to more normalized levels of resistance to fires, insects and other diseases.
- Rural economies will benefit through the creation and retention of thousands of jobs that produce local incomes and generate millions of dollars of local and state tax revenue
- The establishment of healthy federal forests will protect and enhance recreational activities that attract tourism related businesses and new residents to the area.
- Healthy well managed forests will enable the recovery of declining wildlife populations across the nation.

Partnership For Rural America

Restoring Economic Vitality to Rural Forested Economies

An Initiative of National Forest Counties & Schools Coalition

PRINCIPLES IN PURSUING FOREST HEALTH LEGISLATION

- Improving the efficiency for planning and implementation will reduce total management costs and leverage funds to accomplish more forest restoration.
- An investment in forest health restoration, which is an investment in rural economies, can save millions of dollars in state and federal funds by creating jobs and avoiding costs associated with wildfire suppression, social service programs and unemployment benefits.
- Efforts to accelerate the pace of forest health projects must include watershed scale projects that provide for less expensive and faster planning.
- Partners in planning a forest health project should be able to assume certain technical assistance roles in project planning. State and tribal forestry departments can play a role in project delivery. This could include parts or all of restoration, forest health, silviculture and harvesting; (application of Good Neighbor Authority).
- Stewardship contracting should be extended and include the requirement that 25 percent of the receipts go to counties and schools.
- There should be the necessary authority to pursue markets and investments to utilize forest restoration byproducts as part of watershed level and larger forest health projects.
- Allow third parties to pool funding and prepare the NEPA review for watershed level and larger projects.
- Increase involvement among environmentalists, forest products industry, counties and the federal land managers to create the agreement for NEPA to be protected against appeals and litigation.
- The Healthy Forests Restoration Act, which passed Congress overwhelmingly in 2002, should be applied more broadly.

CONCLUSION

For many Counties, encumbered by Federal Forest lands, the only real economic opportunity lies with the proper use of public forest lands. A more dynamic and inclusive forest management process will lead to increased sustainable harvest, increased tourism, direct economic benefit to local merchants & suppliers, increased jobs, clean water, clean air, expanded habitat for a wide variety of game & protected wildlife species & our fisheries, as well as less destructive wildfire. We need to pull together to craft a bill that will work for all sides or face continued gridlock as well as environmental and rural economic decline

Balances through February						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	165,966.00	169,479.00	64,444.44	101,777.90	3,256.66
1120	Certificated Substitutes	4,833.00	4,833.00		1,520.00	3,313.00
1200	Certificated Pupil Support Ser	59,350.00	61,714.00	23,154.80	34,732.20	3,827.00
1300	Certificated Supervisor Admini	65,192.00	65,192.00	21,730.60	43,461.20	.20
Total for Object 1000		295,341.00	301,218.00	109,329.84	181,491.30	10,396.86
2100	Instructional Aides' Salaries	108,737.00	122,221.00	46,157.89	61,176.48	14,886.63
2120	Classified Substitutes	1,000.00	1,000.00			1,000.00
2200	Classified Support Salaries	4,888.00	4,888.00	2,117.16	3,486.26	715.42-
2300	Classified Supervisors' Admini	100,802.00	100,922.00	33,300.00	66,945.00	677.00
2400	Clerical Technical Office Staf	113,746.00	113,696.00	38,669.96	75,103.18	77.14-
2900	Other Classified Salaries	6,144.00	6,208.00		2,856.00	3,352.00
Total for Object 2000		335,317.00	348,935.00	120,245.01	209,566.92	19,123.07
3101	STRS Certificated Positions	24,366.00	25,256.00	9,019.64	14,877.24	1,359.12
3102	STRS Classified Positions	300.00	300.00	120.00	180.00	.00
3202	PERS Classified Positions	50,903.00	47,498.00	16,552.88	31,203.98	258.86-
3301	OASDI Certificated Positions				11.16	11.16-
3302	OASDI Classified Positions	19,595.00	21,896.00	7,206.22	12,561.14	2,128.64
3311	Medicare Certificated Position	4,202.00	4,281.00	1,556.36	2,769.18	44.54-
3312	Medicare Classified Positions	4,639.00	5,179.00	1,705.61	2,971.62	501.77
3401	Health & Welfare Benefits Cert	75,400.00	75,996.00	26,706.84	42,367.00	6,922.16
3402	Health & Welfare Benefits Clas	87,800.00	77,469.00	27,508.96	52,671.41	2,711.37-
3501	SUI Certificated	3,249.00	3,305.00	1,202.64	2,782.06	679.70-
3502	SUI Classified	3,666.00	3,889.00	1,322.67	2,285.64	280.69
3601	Workers' Compensation Certific	8,448.00	8,405.00	3,124.92	5,182.76	97.32
3602	Workers' Compensation Classifi	9,338.00	10,402.00	3,424.68	5,954.94	1,022.38
3701	OPEB, Allocated Certificated	27,730.00	21,251.00		12,958.44	8,292.56
3802	PERS Reduction Recapture	5,681.00	5,107.00	1,633.24	3,004.91	468.85
3901	Golden Handshake		12,958.00			12,958.00
Total for Object 3000		325,317.00	323,192.00	101,084.66	191,781.48	30,325.86
4100	Approved Textbooks Core Curric	532.00			293.13	293.13-
4200	Library and Reference Material	4,250.00	7,062.00		3,744.80	3,317.20
4300	Materials and Supplies	14,275.00	14,201.00	1,530.34	4,440.97	8,229.69
4320	Custodial Supplies	1,300.00	1,300.00	181.31	724.90	393.79
4330	Office Supplies	2,000.00	2,000.00		410.37	1,589.63
4350	Vehicle Upkeep	7,000.00	7,000.00	647.75	1,189.06	5,163.19
Total for Object 4000		29,357.00	31,563.00	2,359.40	10,803.23	18,400.37

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2013, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5100	Subagreements for Services	50,000.00	50,000.00	15,600.00	9,400.00	25,000.00
5200	Travel and Conference	26,031.00	22,553.00	1,513.52	7,513.05	13,526.43
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	502.40	1,426.60	8,071.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	255.81	470.93	2,373.26
5800	Professional Consulting	9,000.00	9,000.00	4,400.00	3,200.00	1,400.00
5801	Legal Services	35,000.00	25,000.00	235.00	765.00	24,000.00
5803	Legal Publications	500.00	500.00	200.00	12.93	287.07
5805	Personnel Expense	700.00	700.00	250.00	102.00	348.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	468.77	741.51	289.72
5810	Contracted Services	196,694.00	218,225.00	51,840.14	92,636.71	73,748.15
5899	SPJUSD to Reimburse			1,823.43	869.85	2,693.28
5900	Communications	2,000.00	2,000.00			2,000.00
	Total for Object 5000	363,046.00	371,099.00	79,189.07	134,439.58	157,470.35
7110	County Tuition Inter Dist Agre	133,586.00	137,961.00	133,353.10	3,972.00	635.90
7141	Tuition, excess cost etc betwe	99,264.00	131,950.00	78,682.43	19,004.34	34,263.23
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	232,850.00	269,911.00	212,035.53	22,976.34	34,899.13
	Total for Expense accounts	1,581,228.00	1,645,918.00	624,243.51	751,058.85	270,615.64
	Total for Org 001, Fund 01 and Expense accounts	1,581,228.00	1,645,918.00	624,243.51	751,058.85	270,615.64



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 27, 2013

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

Dear Superintendent Hardeman:

Subject: 2012–13 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f), we have reviewed your county office of education and school district's First Interim Reports and the accompanying certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments. We concur with your assessment that, based on current projections, your county office will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate. We also concur with your assessment that, based on current projections, the school district may be unable to meet its financial obligations in the second subsequent fiscal year and that a qualified certification is appropriate.

Your projections show that the district's ability to meet its financial obligations for the current and two subsequent fiscal years is dependent upon approval by the State Allocation Board of the district's financial hardship application to fund 100% of the roof replacement project at the Loyalton High School facility. Absent that approval, the district will be responsible for approximately \$500,000 of project costs for which no discretionary resources are available. We therefore concur with the district's qualified certification.

We appreciate your efforts to maintain fiscal solvency and we ask that you continue to keep us informed of changes to the district's budgetary situation. As you are aware, the State Superintendent of Public Instruction (SSPI) is legally responsible to oversee the fiscal solvency of school districts for which the county board of education serves as the governing board, and the California Department of Education (CDE) may find it necessary to intervene in the district's fiscal condition at any time during the fiscal year as provided by *EC* Section 1630(b).

Stan Hardeman, Superintendent
February 27, 2013
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We remind you that as a result of the qualified certification for the current fiscal year, the following requirements are in effect:

Pursuant to *Government Code* Section 3540.2(e), your district must allow the SSPI at least 10 working days to review and comment on any proposed labor agreements and to render an opinion on whether the agreement would endanger the fiscal well-being of the district or county office.

Pursuant to *EC* Section 42133(b), your district may not issue, for the 2012–13 and 2013–14 fiscal years, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments not requiring the approval of the voters of the district, unless the SSPI determines that repayment of that indebtedness is probable.

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 18, 2013. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp
y2012-0204a-46-c

cc: Rose Asquith, Business Manager

MINUTES OF THE REGULAR MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
February 12, 2013
Downieville School, Downieville, California

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
Ms. Patty Hall, Clerk
Mr. Mike Moore, Member
Mr. Tim Driscoll, 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 – via videoconference
Mr. Derek Cooper, Site Administrator

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MSCU/MOORE/HALL

E. INFORMATION/DISCUSSION ITEMS

1. CORRESPONDENCE – None

2. SUPERINTENDENT’S REPORT

- a. Appointment of Rachel Guffin, Downieville School, Instructional Aide, effective January 18, 2013, 20 hours weekly
- b. Contracted Services will be extended for the following year with reductions according to our students’ needs
- c. California County Superintendents Educational Services Association (CCSESA) worked on lobbying and making recommendations regarding the Local Control Funding Formula, Common Core Standards, Accountability, Necessary Small School Formulas, County Operated Opportunity Programs, Small School District Association, CSIS, NCLB, and the Elementary Secondary Educational Act
- d. The Secure Rural Schools payment was received. The School and Community Partnership for Rural America has joined a partnership with the American Forestry Resource Council.
- e. Haws, Theobald and Auman, PC, agreement was renewed.

3. BUSINESS REPORT

- a. Ms. Asquith presented the Board Report-Expenditures by Object 7/01/12 to 1/31/13. There were no comments or questions.

4. STAFF REPORT - None

5. SPTA REPORT - None

6. BOARD MEMBER'S REPORT - None

7. PUBLIC COMMENT

President WRIGHT opened the meeting for public comment at 6:10 pm.

Marla Stock asked permission to read a letter on behalf of the Sierra Schools Foundation at the County meeting instead of the District meeting due to technical difficulties. Permission was granted.

President WRIGHT closed the meeting for public comment at 6:13 pm.

F. CONSENT CALENDAR

The following items were included in the consent calendar:

1. Approval of minutes of the Regular Board meeting held January 8, 2013
2. Approval of bill warrants for month of January 2013
MSCU/DRISCOLL/HALL

G. ACTION ITEMS

1. NEW BUSINESS

- a. Approval of the Safe Schools Plan, Version 4.0, Published, February 2013
MSCU/DRISCOLL/MOORE
- b. CSBA Delegate Assembly Election, Delegates were selected (Gerving, Stauss)
MSCU/DRYDEN/DRISCOLL

MOORE motioned that items "c" through "n" be approved together if there were no questions in regards to any one item. DRYDEN seconded.

Motion Passed Unanimously
MSCU/MOORE/DRYDEN

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- c. Approval of Board Policy 1312.3, Uniform Complaint Procedures
- d. Approval of Administrative Regulation 1312.3, Uniform Complaint Procedure
- e. Approval of Board Policy 5113.1, Chronic Absence and Truancy

- f. Approval of Administrative Regulation 5113.1, Chronic Absence and Truancy
- g. Approval of Administrative Regulation 5125, Student Records
- h. Approval of Board Policy 5145.6, Parental Notifications
- i. Approval of Administrative Regulation 6173.1, Education for Foster Youth
- j. Approval of Board Policy 6174, Education for English Language Learners
- k. Approval of Administrative Regulation 6174, Education for English Language Learners
- l. Approval of Exhibit E 6174, Education for English Language Learners
- m. Approval of Board Bylaw 9322, Agenda/Meeting Materials
- n. Approval of Board Bylaw 9323.2, Actions By The Board

H. ADVANCED PLANNING

The next meeting of the Board will be a Special Meeting held on Tuesday, February 26, 2013, at Loyalton Middle School, Loyalton, California at 6:00 pm to discuss reduction in services, contracted and employed.

The next Regular Board Meeting will be held on March 12, 2013, at Loyalton Middle School, Room 4, Loyalton School, Loyalton, California, at 6:00 pm.

I. ADJOURNMENT

MSCU/DRISCOLL/DRYDEN

Adjourned at 6:21 pm.

Patty Hall, Clerk

Stanford J. Hardeman, Superintendent

MINUTES OF THE SPECIAL MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
February 26, 2013
Loyalton Middle School, Loyalton, California

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
Ms. Patty Hall, Clerk
Mr. Mike Moore, Member
Mr. Tim Driscoll, Member

ABSENT: None

VACANT: None

STAFF: Mr. Stan Hardeman, Superintendent
Ms. Rose Asquith, Business Manager
Ms. Sue Roberts, Personnel Technician
Ms. Marlene Mongolo- SELPA Director
Ms. Marla Stock, Site Administrator
Mr. Derek Cooper, Site Administrator – via videoconference

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MSCU/DRISCOLL/HALL

E. PUBLIC COMMENT 6:02 pm-6:04 pm

F. INFORMATION/DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Reduction in Business Manager's Contract, .10 FTE
- b. Reduction in Speech, Language and Hearing Therapist Contracted Services (40 days)
- c. Notice and Letter of Retirement from Stanford J. Hardeman, County Superintendent

G. ADVANCED PLANNING

The next meeting of the Board will be held on Tuesday, March 12, 2013, at Loyalton Middle School, Loyalton, California at 6:00 pm.

Suggested Agenda Items

Secure Rural Schools
Second Interim Report

Sierra County Board of Education
Special Meeting Minutes
February 26, 2013

H. ADJOURNMENT

MSCU/MOORE/DRISCOLL

Adjourned at 6:07pm.

Patty Hall, Clerk

Stanford J. Hardeman, Superintendent

Checks Dated 02/01/2013 through 02/28/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013664	02/07/2013	ROSE ASQUITH	01-5200	54.37	
			01-5899	163.09	217.46
00013665	02/07/2013	CASA MUNRAS	01-5200		652.13
00013666	02/07/2013	CCSESA	01-5200		300.00
00013667	02/07/2013	ADRIENNE GARZA	01-5200	11.00	
			01-9200	51.06	62.06
00013668	02/07/2013	LIBERTY UTILITIES CPEC	01-5500		183.02
00013669	02/07/2013	BARBARA MCKURTIS	01-5100	2,700.00	
			01-5810	900.00	3,600.00
00013670	02/07/2013	SIERRA COUNTY OFFICE OF EDUCATION	01-5808		152.45
00013671	02/07/2013	SIERRA VALLEY HOME CENTER	01-4300		15.11
00013672	02/07/2013	TRI COUNTY SCHOOLS GROUP	01-9535	3,047.00	
			76-9576	11,223.10	14,270.10
00013673	02/07/2013	U.S. BANK	01-4330		62.21
00013674	02/07/2013	UI TECHNICAL SUBCOMMITTEE SANTA CLARA COE	01-5200		70.00
00013675	02/07/2013	VOYAGER	01-4350		216.94
00013676	02/07/2013	WESTERN SIERRA MEDICAL CENTER	01-5805		102.00
00013677	02/07/2013	WORKABILITY REGION 4 SHAWNA PACHECO	01-5200		100.00
00013678	02/07/2013	ALLEN WRIGHT	01-5200		28.13
00013679	02/21/2013	EMBASSY SUITES	01-5200		335.37
00013680	02/21/2013	LOYALTON HIGH SCHOOL FFA	01-5810		100.00
00013681	02/21/2013	BARBARA MCKURTIS	01-5100	2,400.00	
			01-5810	800.00	3,200.00
00013682	02/21/2013	MIKE MOORE	01-5200		28.25
00013683	02/21/2013	NORTHEASTERN JOINT POWERS AUTHORITY	01-3602		100.60
00013684	02/21/2013	SUSAN VANDRUFF, OTR	01-5810		120.00
00013685	02/21/2013	ALLEN WRIGHT	01-5200		7.07
Total Number of Checks				22	23,922.90

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	22	12,699.80
76	Payroll Clearing	1	11,223.10
Total Number of Checks		22	23,922.90
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			23,922.90

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.

Sierra County Office of Education

NOTICE OF PUBLIC HEARING

The Sierra County Office of Education hereby gives notice that a Public Hearing will be held as follows:

PURPOSE: Use of Proposition 30, Education Protection Account

HEARING DATE: March 12, 2013

TIME: 6 pm

LOCATION: Loyalton Middle School, Room 4
Beckwith Road, Loyalton, CA

For additional information contact:

Rose Asquith, Business Manager
(530) 994-1044 x 22

Sierra County/Sierra-Plumas Joint USD

Board Bylaw

Remuneration, Reimbursement And Other Benefits

BB 9250

Board Bylaws

Remuneration

Each member of the Board of Education may receive the monthly compensation as provided for in law.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

If a member does not attend all Board meetings during the month, he/she is eligible to receive a percentage of the monthly compensation equal to the percentage of meetings attended unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be paid for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Education Code 35120)

Reimbursement of Expenses

Board members shall be reimbursed for traveling expenses incurred when authorized in advance by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

The rate of reimbursement shall be the same rate specified for district personnel.

(cf. 3350 - Travel Expenses)

Health and Welfare Benefits

Board members may participate in the health and welfare benefits program provided for district/county employees.

Health and welfare benefits for Board members shall be no greater than that received by county/district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

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

The district/county shall pay the cost of all premiums required for Board members electing to participate in the district/county health and welfare benefits program to the same extent that the district pays premiums for district/county staff in accordance with Government Code 53208.5.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouses, dependent children up to the age of 26 and dependent children regardless of age who are physically or mentally incapacitated.

If they so choose, retiring trustees of the Board of Education who are covered by the District/County health plan at the time of their retirement from the Board after serving at least two (2) full terms, shall have the option to continue the benefit program at their own expense. At their own expense, continued coverage through the District/County shall also be made available to Board trustee's spouse and dependents upon the Board trustee's death. Retirees who choose to retain health insurance benefits shall be placed on the tiered rate structure. They may select medical coverage only or all offered benefits. Retirees are not eligible for life insurance coverage. Retirees may not select dental and/or vision coverage without medical coverage. Eligible retirees and covered spouses must secure Medicare Part A and Part B. Retirees who discontinue coverage cannot re-enroll in any District plan.

Legal Reference:

EDUCATION CODE

1090 Compensation for members and mileage allowance

33050-33053 General waiver authority

33362-33363 Reimbursement of expenses (Department of Education and CSBA workshops)

35012 Board members; number, election and term

35044 Payment of traveling expenses of representatives of board

35120 Compensation (services as member of governing board)

35172 Promotional activities

44038 Cash deposits for transportation purchased on credit

GOVERNMENT CODE

20322 Elective officers; election to become member

53200-53209 Group insurance

UNITED STATES CODE, TITLE 26

403(b) Tax-sheltered annuities

COURT DECISIONS

Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598

Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 124 (2000)

Management Resources:

WEB SITES

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

Public Employees' Retirement System: <http://www.calpers.ca.gov>

SIERRA COUNTY OFFICE OF EDUCATION

Bylaw SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

adopted: April 10, 2007 Sierraville, California

revised: June 12, 2012

EDUCATION CODE
SECTION 35120-35124

35120. (a) (1) In any school district in which the average daily attendance for the prior school year exceeded 400,000, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed two thousand dollars (\$2,000) per month.

(2) In any school district that is not located in a city and county, and in which the average daily attendance for the prior school year exceeded 60,000, the governing board may prescribe, as compensation for the services of each member of the board who actually attends all meetings held, a sum not to exceed one thousand five hundred dollars (\$1,500) in any month.

(3) In any school district in which the average daily attendance for the prior school year was 60,000, or less, but more than 25,000, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed seven hundred fifty dollars (\$750) in any month.

(4) In any school district in which the average daily attendance for the prior school year was 25,000, or less, but more than 10,000, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed four hundred dollars (\$400) in any month.

(5) In any school district in which the average daily attendance for the prior school year was 10,000 or less but more than 1,000, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed two hundred forty dollars (\$240) in any month.

(6) In any school district in which the average daily attendance for the prior school year was 1,000 or less but more than 150, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed one hundred twenty dollars (\$120) in any month.

(7) In any school district in which the average daily attendance for the prior school year was less than 150, each member of the city board of education or the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed sixty dollars (\$60) per month.

(8) Any member who does not attend all meetings held in any month may receive, as compensation for his or her services, an amount not greater than the maximum amount allowed by this subdivision divided by the number of meetings held and multiplied by the number of meetings actually attended.

(9) For the purposes of providing compensation pursuant to paragraphs (1) to (7), inclusive, average daily attendance for the prior school year may be increased by a school district's percentage of excused absences reported for the 1996-97 fiscal year.

(b) The compensation of members of the governing board of a school district newly organized or reorganized shall be governed by

subdivision (a). For this purpose, the total average daily attendance in all of the schools of the district in the school year in which the organization or reorganization became effective pursuant to Section 4062 shall be deemed to be the average daily attendance in the district for the prior school year.

(c) A member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting he or she is performing services outside the meeting for the school district or districts, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the board.

(d) The compensation shall be a charge against the funds of the school district. If the city board of education or the governing board of the district is the governing board of more than one school district, the compensation shall be charged against and paid by the respective school districts in the same proportion as the salary of the city superintendent of schools is charged against them. Compensation shall be reduced by an amount equal to any salary or compensation paid to the members of the city board of education from any funds of the city.

(e) On an annual basis, the governing board may increase the compensation of individual board members beyond the limits delineated in this section, in an amount not to exceed 5 percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the governing board.

SIERRA COUNTY OFFICE OF EDUCATION
2012-2013 Second Interim Narrative
Presented March 12, 2013

REVENUE

Revenue Limit Revenue:

Revenue Limit calculations used a 3.24% COLA and a deficit factor of 22.549% for an unfunded revenue limit of (\$98,854). Second semester three Opportunity classes are offered, Downieville Elementary, Loyalton Middle School and Loyalton High School, increasing deficit opportunity class funding by \$175,000

Federal Revenue

Federal Revenue is projected to increase by \$17,014 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Special Education Entitlement	(\$ 744)
• Special Education Discretionary	\$ 9,081
• NCLB	(\$ 142)
• Prior Year Adj (REAP & Med-Cal)	\$ 8,819

State Revenue

State Revenue is projected to decrease \$27,934 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Special Education Entitlement	(\$ 14,201)
• Mandated Cost	\$ 458
• Lottery	\$ 1,821
• Tobacco/CTALF (prior year c/o)	(\$ 10,565)
• All other State Revenue	(\$ 5,447)

Local Revenue

Local Revenue is projected to decrease \$43,562 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Interest	(\$ 4,000)
• Interagency Services	(\$ 1,028)
• Tuition	(\$ 38,534)

The chart below compares revenue from the 2011-2012 Actual, 2012-2013 Adopted Budget and Second Interim for restricted & unrestricted combined.

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Second Interim
Revenue limit	\$405,055	\$304,717	\$483,696
Federal	165,556	168,543	185,557
Other State	495,090	532,221	504,287
Other Local	243,666	301,377	257,815
Total	\$1,309,367	\$1,306,858	\$1,431,355

EXPENDITURES

General Fund Expenditures

Expenditures increased by \$129,580 (General Fund, Unrestricted/Restricted, Page 1,) from the Board Approved Operating Budget.

This chart compares expenditures from the 2011-2012, 2012-2013 Budget and Second Interim.

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Second Interim	Favorable (Unfavorable) Budget vs. Second Interim
Certificated	\$315,493	\$295,341	\$297,158	(1,817)
Classified	323,108	335,317	340,764	(5,447)
Benefits	325,197	325,317	310,428	14,889
Books & Supplies	18,131	29,357	31,563	(2,206)
Services & Operating	272,146	363,046	364,902	(1,856)
Capital Outlay	28,941	0	0	0
Other Outgo	217,511	232,850	285,292	(52,442)*
Total	\$1,500,527	1,581,228	\$1,630,107	(48,879)

*Other Outgo increase is directly related to implementing two additional opportunity classes the second half of the school year.

Multiyear Projections

Factor	2011-12	2012-13	2013-14 proposed	2014-15 proposed	2015-16 proposed
Statutory COLA	2.24%	3.24%	1.65%	2.2%	2.4%
Rev Lim Deficit	20.889%	22.549%	22.549%	22.549%	22.549%
Indirect Cost Rate	6.83%	11.68%	14.82%		
Workman's Comp (of \$100 payroll)	2.9157%	2.9115%			
PERS	10.923%	11.417%	13.02%	13.02%	13.02%
STRS	8.25%	8.25%	8.25%	8.25%	8.25%
UI	1.61%	1.11%			

Net Increase (Decrease) in Fund Balance

The County is projecting a decrease to ending fund balance for the fiscal years 2011/12 through 2014/2015. See table below.

Fiscal Year	Amount
2011-12 actual	(\$30,330)
2012-13 2nd Interim projected	(\$135,576)
2013-14 projected	(\$319,006)
2014-15 projected	(\$341,845)

Projected Ending Fund Balance

2011-12	\$1,902,695 ACTUAL
2012-13	\$1,767,119
2013-14	\$1,448,113
2014-15	\$1,106,268

Other Comments

- Proposition 30 was passed by the voters. Revenue generated from Prop 30 will be called the Education Protection Account (EPA). One caveat is that Prop 30 revenue cannot be spent on “administration.” Fortunately, business services provided by county offices to districts are not considered administration cost.
- Forest Reserve revenue ends fiscal year 2012-2013. A loss of (\$63,000).
- Sequestration net effect estimate of 5.9%.
- Nonprop 20 Lottery increased to \$124 per ADA and Prop 20 to \$30 per ADA.
- A positive cash flow is projected to be positive for fiscal year 2012-13 and 2013-2014, an ending cash balance of \$1,892,121 and \$1,537,035 respectively.
- Reserve requirement is met for all three years.
- Negotiations for fiscal year 2013-2014 unsettled.
- Health Care premiums expected to be 8% per medical plan, vision and dental plans to increase annual by \$24 & \$48, respectively.
- Administration office will be moving to Loyaltan when the District administration staff moves, June 2013.

Personnel FTE

Certificated	3.60
Cert Mgmt	1.15
Classified	6.90
Confidential	3.25scoe 2nd interim narrative 2012-2013

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 12, 2013 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



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	309,557.00	299,590.49	483,696.00	174,139.00	56.3%
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	84,633.00	46,587.16	84,116.00	(517.00)	-0.6%
4) Other Local Revenue		8600-8799	246,072.00	239,000.00	86,280.38	241,044.00	2,044.00	0.9%
5) TOTAL, REVENUES			633,164.00	633,190.00	432,458.03	808,856.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,309.00	39,766.00	21,495.50	40,206.00	(440.00)	-1.1%
2) Classified Salaries		2000-2999	217,858.00	223,350.00	128,573.86	223,335.00	15.00	0.0%
3) Employee Benefits		3000-3999	199,276.00	193,061.00	102,317.88	182,425.00	10,636.00	5.5%
4) Books and Supplies		4000-4999	14,050.00	14,550.00	4,575.60	15,050.00	(500.00)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	164,820.00	194,727.00	61,181.37	194,727.00	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	232,850.00	269,911.00	22,976.34	285,292.00	(15,381.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,268.00)	(27,973.00)	0.00	(25,538.00)	(2,435.00)	8.7%
9) TOTAL, EXPENDITURES			843,895.00	907,392.00	341,120.55	915,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(210,731.00)	(274,202.00)	91,337.48	(106,641.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,465.00	66,150.00	63,175.86	63,176.00	(2,974.00)	-4.5%
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)	(77,960.00)	0.00	(78,827.00)	(867.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,173.00)	(11,810.00)	63,175.86	(15,651.00)		

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)	(286,012.00)	154,513.34	(122,292.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,898,938.00	1,709,026.00		1,889,411.00	180,385.00	10.6%
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	1,709,026.00		1,889,411.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,898,938.00	1,709,026.00		1,889,411.00		
2) Ending Balance, June 30 (E + F1e)			1,633,034.00	1,423,014.00		1,767,119.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	2,500.00		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			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	44,458.00		44,458.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	156,660.00		163,000.00		
Unassigned/Unappropriated Amount			1,633,034.00	1,219,396.00		1,559,161.00		

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	236,691.00	236,837.00	265,778.00	412,050.00	175,213.00	74.0%
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	4,608.00	0.00	3,972.00	(636.00)	-13.8%
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	31,216.03	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	660.00	0.00	660.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: 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	304,450.00	296,994.03	479,027.00	174,577.00	57.3%
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	5,107.00	2,596.46	4,669.00	(438.00)	-8.6%
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	309,557.00	299,590.49	483,696.00	174,139.00	56.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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%
FEMA		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		

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						
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						
ROC/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	975.00	0.00	458.00	(517.00)	-53.0%
Lottery - Unrestricted and Instructional Materials		8560	3,440.00	4,510.00	1,507.41	4,510.00	0.00	0.0%
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	6650-6690	8590						
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	79,148.00	45,079.75	79,148.00	0.00	0.0%

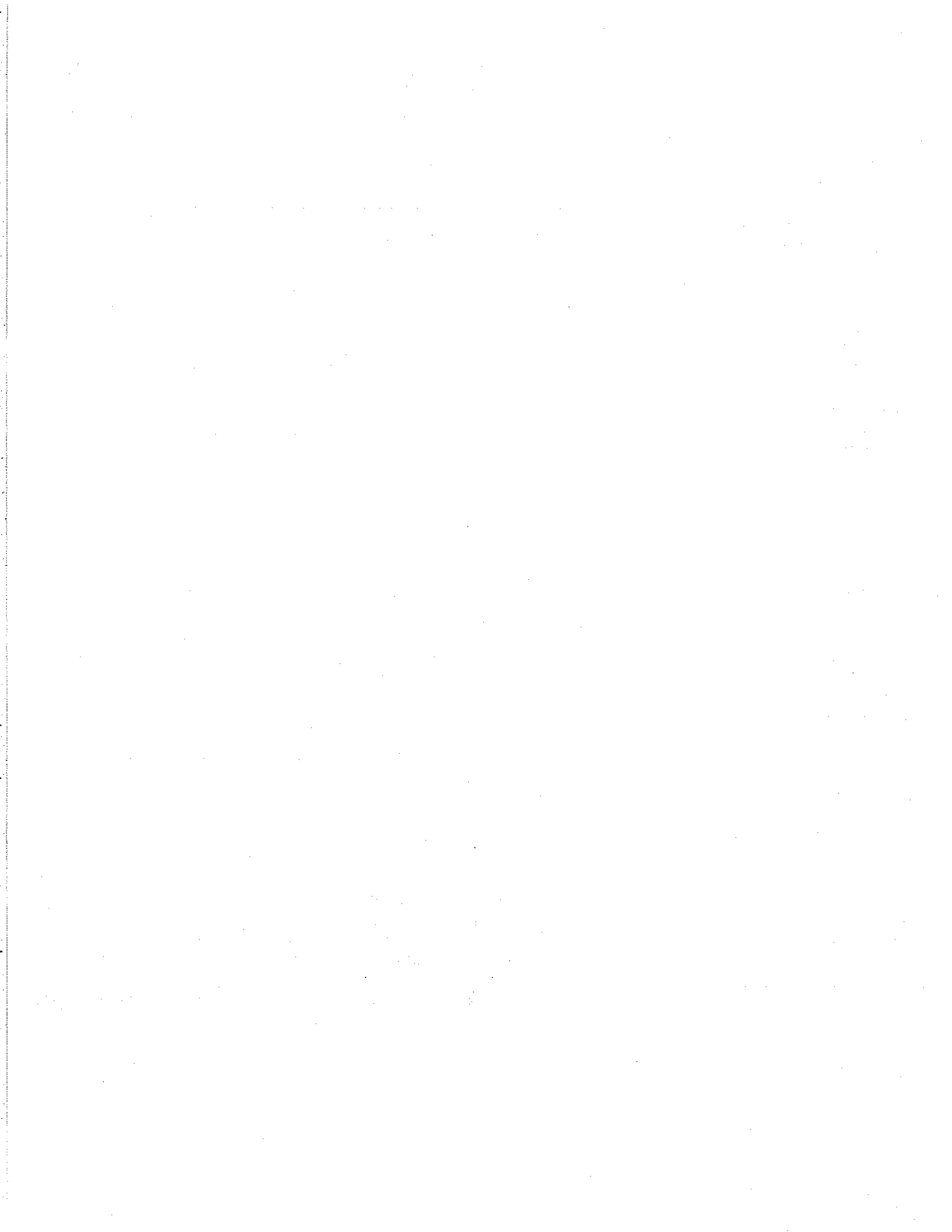
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			82,375.00	84,633.00	46,587.16	84,116.00	(517.00)	-0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	6,100.00	7,079.79	6,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	235,972.00	232,900.00	79,178.32	234,944.00	2,044.00	0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	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	239,000.00	86,280.38	241,044.00	2,044.00	0.9%
TOTAL, REVENUES			633,164.00	633,190.00	432,458.03	808,856.00	175,666.00	27.7%

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	22,279.00	21,736.00	10,978.00	22,176.00	(440.00)	-2.0%
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	10,517.50	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	39,766.00	21,495.50	40,206.00	(440.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,310.00	8,732.00	4,492.48	8,732.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,802.00	100,922.00	58,590.00	100,907.00	15.00	0.0%
Clerical, Technical and Office Salaries		2400	113,746.00	113,696.00	65,491.38	113,696.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			217,858.00	223,350.00	128,573.86	223,335.00	15.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,625.00	3,580.00	1,914.32	3,580.00	0.00	0.0%
PERS		3201-3202	42,390.00	39,556.00	22,935.79	39,556.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,305.00	17,175.00	10,020.39	17,170.00	5.00	0.0%
Health and Welfare Benefits		3401-3402	94,720.00	84,670.00	45,850.53	80,407.00	4,263.00	5.0%
Unemployment Insurance		3501-3502	2,833.00	2,843.00	2,432.80	2,955.00	(112.00)	-3.9%
Workers' Compensation		3601-3602	7,271.00	7,536.00	4,183.12	7,535.00	1.00	0.0%
OPEB, Allocated		3701-3702	27,730.00	21,251.00	12,958.44	14,772.00	6,479.00	30.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,402.00	3,492.00	2,022.49	3,492.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	12,958.00	0.00	12,958.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			199,276.00	193,061.00	102,317.88	182,425.00	10,636.00	5.5%
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	300.00	1,000.00	76.9%
Materials and Supplies		4300	12,750.00	13,250.00	4,575.60	14,750.00	(1,500.00)	-11.3%
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			14,050.00	14,550.00	4,575.60	15,050.00	(500.00)	-3.4%
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	2,965.66	6,200.00	0.00	0.0%
Dues and Memberships		5300	15,420.00	15,420.00	6,514.00	16,870.00	(1,450.00)	-9.4%
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	385.48	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	160,007.00	46,106.80	158,557.00	1,450.00	0.9%
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	194,727.00	61,181.37	194,727.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	133,586.00	137,961.00	3,972.00	137,325.00	636.00	0.5%
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	131,950.00	19,004.34	147,967.00	(16,017.00)	-12.1%
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	269,911.00	22,976.34	285,292.00	(15,381.00)	-5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(25,268.00)	(27,973.00)	0.00	(25,538.00)	(2,435.00)	8.7%
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)	(27,973.00)	0.00	(25,538.00)	(2,435.00)	8.7%
TOTAL, EXPENDITURES			843,895.00	907,392.00	341,120.55	915,497.00	(8,105.00)	-0.9%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	66,150.00	0.00	0.00	(66,150.00)	-100.0%
Other Authorized Interfund Transfers In		8919	8,465.00	0.00	63,175.86	63,176.00	63,176.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			8,465.00	66,150.00	63,175.86	63,176.00	(2,974.00)	-4.5%
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	(63,638.00)	(77,960.00)	0.00	(78,827.00)	(867.00)	1.1%
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)	(77,960.00)	0.00	(78,827.00)	(867.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(55,173.00)	(11,810.00)	63,175.86	(15,651.00)	(3,841.00)	32.5%



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	181,278.00	46,589.26	185,557.00	4,279.00	2.4%
3) Other State Revenue		8300-8599	449,846.00	449,233.00	167,305.66	420,171.00	(29,062.00)	-6.5%
4) Other Local Revenue		8600-8799	55,305.00	16,774.00	2,000.00	16,771.00	(3.00)	0.0%
5) TOTAL, REVENUES			673,694.00	647,285.00	215,894.92	622,499.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	255,032.00	261,452.00	132,483.34	256,952.00	4,500.00	1.7%
2) Classified Salaries		2000-2999	117,459.00	125,585.00	51,315.29	117,429.00	8,156.00	6.5%
3) Employee Benefits		3000-3999	126,041.00	130,131.00	64,103.65	128,003.00	2,128.00	1.6%
4) Books and Supplies		4000-4999	15,307.00	17,013.00	5,933.37	16,513.00	500.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	198,226.00	176,372.00	64,051.33	170,175.00	6,197.00	3.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,268.00	27,973.00	0.00	25,538.00	2,435.00	8.7%
9) TOTAL, EXPENDITURES			737,333.00	738,526.00	317,886.98	714,610.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,639.00)	(91,241.00)	(101,992.06)	(92,111.00)		
D. 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	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	77,960.00	0.00	78,827.00	867.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,638.00	77,960.00	0.00	78,827.00		

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)			(1.00)	(13,281.00)	(101,992.06)	(13,284.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	675.00	13,284.00		13,284.00	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)			675.00	13,284.00		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	13,284.00		13,284.00		
2) Ending Balance, June 30 (E + F1e)			674.00	3.00		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			675.00	3.00		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			(1.00)	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 (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		
Less: 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	101,592.00	25,413.00	101,592.00	0.00	0.0%
Special Education Discretionary Grants		8182	28,187.00	35,653.00	8,360.90	37,268.00	1,615.00	4.5%
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		
FEMA		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	6,663.00	6,663.00	6,663.00	0.00	0.0%
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	37,370.00	6,152.36	40,034.00	2,664.00	7.1%
TOTAL, FEDERAL REVENUE			168,543.00	181,278.00	46,589.26	185,557.00	4,279.00	2.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	344,430.00	338,753.00	99,355.00	330,229.00	(8,524.00)	-2.5%
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	1,283.00	344.54	1,283.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		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	56,538.00	49,122.12	47,644.00	(8,894.00)	-15.7%
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	52,659.00	18,484.00	41,015.00	(11,644.00)	-22.1%

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)
TOTAL, OTHER STATE REVENUE			449,846.00	449,233.00	167,305.66	420,171.00	(29,062.00)	-6.5%
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%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	2,000.00	0.00	0.00	0.0%
Tuition		8710	55,305.00	16,774.00	0.00	16,771.00	(3.00)	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	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	16,774.00	2,000.00	16,771.00	(3.00)	0.0%
TOTAL, REVENUES			673,694.00	647,285.00	215,894.92	622,499.00	(24,786.00)	-3.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	148,520.00	152,576.00	76,028.79	148,074.00	4,502.00	3.0%
Certificated Pupil Support Salaries		1200	59,350.00	61,714.00	28,943.50	61,716.00	(2.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	47,162.00	47,162.00	27,511.05	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	261,452.00	132,483.34	256,952.00	4,500.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	106,427.00	114,489.00	46,090.69	106,061.00	8,428.00	7.4%
Classified Support Salaries		2200	4,888.00	4,888.00	3,024.60	5,288.00	(400.00)	-8.2%
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	6,208.00	2,200.00	6,080.00	128.00	2.1%
TOTAL, CLASSIFIED SALARIES			117,459.00	125,585.00	51,315.29	117,429.00	8,156.00	6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,041.00	21,976.00	10,852.23	21,324.00	652.00	3.0%
PERS		3201-3202	8,513.00	7,942.00	4,128.95	9,127.00	(1,185.00)	-14.9%
OASDI/Medicare/Alternative		3301-3302	12,131.00	14,181.00	5,697.46	12,375.00	1,806.00	12.7%
Health and Welfare Benefits		3401-3402	68,480.00	68,795.00	35,615.19	69,250.00	(455.00)	-0.7%
Unemployment Insurance		3501-3502	4,082.00	4,351.00	2,013.35	4,122.00	229.00	5.3%
Workers' Compensation		3601-3602	10,515.00	11,271.00	5,222.50	10,628.00	643.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,279.00	1,615.00	573.97	1,177.00	438.00	27.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126,041.00	130,131.00	64,103.65	128,003.00	2,128.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	532.00	0.00	293.13	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,950.00	5,762.00	3,744.80	5,762.00	0.00	0.0%
Materials and Supplies		4300	11,825.00	11,251.00	1,895.44	10,751.00	500.00	4.4%
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	17,013.00	5,933.37	16,513.00	500.00	2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	50,000.00	4,300.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	19,831.00	16,353.00	2,961.07	16,005.00	348.00	2.1%
Dues and Memberships		5300	901.00	901.00	600.00	600.00	301.00	33.4%
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	793.65	4,000.00	2,000.00	33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	85.45	600.00	400.00	40.0%
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	96,918.00	49,883.66	93,770.00	3,148.00	3.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,226.00	176,372.00	64,051.33	170,175.00	6,197.00	3.5%

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	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		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	25,268.00	27,973.00	0.00	25,538.00	2,435.00	8.7%
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	27,973.00	0.00	25,538.00	2,435.00	8.7%
TOTAL, EXPENDITURES			737,333.00	738,526.00	317,886.98	714,610.00	23,916.00	3.2%

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)
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	77,960.00	0.00	78,827.00	867.00	1.1%
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	77,960.00	0.00	78,827.00	867.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,638.00	77,960.00	0.00	78,827.00	(867.00)	1.1%



2012-13 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	304,717.00	309,557.00	299,590.49	483,696.00	174,139.00	56.3%
2) Federal Revenue		8100-8299	168,543.00	181,278.00	46,589.26	185,557.00	4,279.00	2.4%
3) Other State Revenue		8300-8599	532,221.00	533,866.00	213,892.82	504,287.00	(29,579.00)	-5.5%
4) Other Local Revenue		8600-8799	301,377.00	255,774.00	88,280.38	257,815.00	2,041.00	0.8%
5) TOTAL, REVENUES			1,306,858.00	1,280,475.00	648,352.95	1,431,355.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	295,341.00	301,218.00	153,978.84	297,158.00	4,060.00	1.3%
2) Classified Salaries		2000-2999	335,317.00	348,935.00	179,889.15	340,764.00	8,171.00	2.3%
3) Employee Benefits		3000-3999	325,317.00	323,192.00	166,421.53	310,428.00	12,764.00	3.9%
4) Books and Supplies		4000-4999	29,357.00	31,563.00	10,508.97	31,563.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,046.00	371,099.00	125,232.70	364,902.00	6,197.00	1.7%
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	269,911.00	22,976.34	285,292.00	(15,381.00)	-5.7%
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	1,645,918.00	659,007.53	1,630,107.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(274,370.00)	(365,443.00)	(10,654.58)	(198,752.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,465.00	66,150.00	63,175.86	63,176.00	(2,974.00)	-4.5%
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	66,150.00	63,175.86	63,176.00		

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)			(265,905.00)	(299,293.00)	52,521.28	(135,576.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,899,613.00	1,722,310.00		1,902,695.00	180,385.00	10.5%
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	1,722,310.00		1,902,695.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,899,613.00	1,722,310.00		1,902,695.00		
2) Ending Balance, June 30 (E + F1e)			1,633,708.00	1,423,017.00		1,767,119.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	2,500.00		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			675.00	3.00		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	44,458.00		44,458.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	156,660.00		163,000.00		
Unassigned/Unappropriated Amount			1,633,033.00	1,219,396.00		1,559,161.00		

2012-13 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	236,691.00	236,837.00	265,778.00	412,050.00	175,213.00	74.0%
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	4,608.00	0.00	3,972.00	(636.00)	-13.8%
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	31,216.03	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	660.00	0.00	660.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: 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	304,450.00	296,994.03	479,027.00	174,577.00	57.3%
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	5,107.00	2,596.46	4,669.00	(438.00)	-8.6%
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	309,557.00	299,590.49	483,696.00	174,139.00	56.3%
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	101,592.00	25,413.00	101,592.00	0.00	0.0%
Special Education Discretionary Grants		8182	28,187.00	35,653.00	8,360.90	37,268.00	1,615.00	4.5%
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%
FEMA		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	6,663.00	6,663.00	6,663.00	0.00	0.0%
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	37,370.00	6,152.36	40,034.00	2,664.00	7.1%
TOTAL, FEDERAL REVENUE			168,543.00	181,278.00	46,589.26	185,557.00	4,279.00	2.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	344,430.00	338,753.00	99,355.00	330,229.00	(8,524.00)	-2.5%
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	7050-7091	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	975.00	0.00	458.00	(517.00)	-53.0%
Lottery - Unrestricted and Instructional Materi		8560	3,972.00	5,793.00	1,851.95	5,793.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		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	56,538.00	49,122.12	47,644.00	(8,894.00)	-15.7%
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	131,807.00	63,563.75	120,163.00	(11,644.00)	-8.8%

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			532,221.00	533,866.00	213,892.82	504,287.00	(29,579.00)	-5.5%
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	6,100.00	7,079.79	6,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	235,972.00	232,900.00	79,178.32	234,944.00	2,044.00	0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,022.27	0.00	0.00	0.0%
Tuition		8710	55,305.00	16,774.00	0.00	16,771.00	(3.00)	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	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 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			301,377.00	255,774.00	88,280.38	257,815.00	2,041.00	0.8%
TOTAL, REVENUES			1,306,858.00	1,280,475.00	648,352.95	1,431,355.00	150,880.00	11.8%

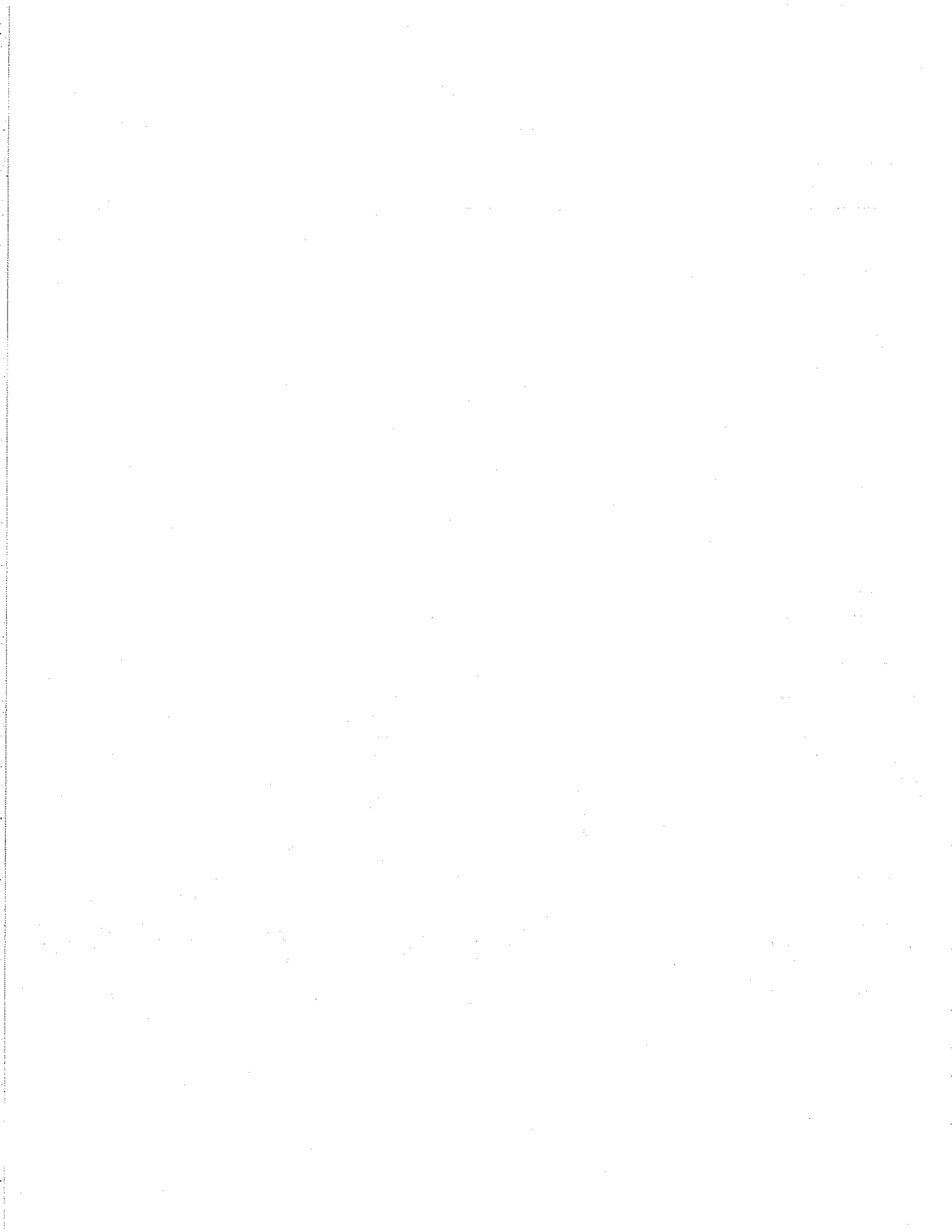
2012-13 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,799.00	174,312.00	87,006.79	170,250.00	4,062.00	2.3%
Certificated Pupil Support Salaries		1200	59,350.00	61,714.00	28,943.50	61,716.00	(2.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,192.00	65,192.00	38,028.55	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	301,218.00	153,978.84	297,158.00	4,060.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	109,737.00	123,221.00	50,583.17	114,793.00	8,428.00	6.8%
Classified Support Salaries		2200	4,888.00	4,888.00	3,024.60	5,288.00	(400.00)	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	100,802.00	100,922.00	58,590.00	100,907.00	15.00	0.0%
Clerical, Technical and Office Salaries		2400	113,746.00	113,696.00	65,491.38	113,696.00	0.00	0.0%
Other Classified Salaries		2900	6,144.00	6,208.00	2,200.00	6,080.00	128.00	2.1%
TOTAL, CLASSIFIED SALARIES			335,317.00	348,935.00	179,889.15	340,764.00	8,171.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,866.00	25,556.00	12,766.55	24,904.00	652.00	2.6%
PERS		3201-3202	50,903.00	47,498.00	27,064.74	48,683.00	(1,185.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	28,436.00	31,356.00	15,717.85	29,545.00	1,811.00	5.8%
Health and Welfare Benefits		3401-3402	163,200.00	153,465.00	81,465.72	149,657.00	3,808.00	2.5%
Unemployment Insurance		3501-3502	6,915.00	7,194.00	4,446.15	7,077.00	117.00	1.6%
Workers' Compensation		3601-3602	17,786.00	18,807.00	9,405.62	18,163.00	644.00	3.4%
OPEB, Allocated		3701-3702	27,730.00	21,251.00	12,958.44	14,772.00	6,479.00	30.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,681.00	5,107.00	2,596.46	4,669.00	438.00	8.6%
Other Employee Benefits		3901-3902	0.00	12,958.00	0.00	12,958.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			325,317.00	323,192.00	166,421.53	310,428.00	12,764.00	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	532.00	0.00	293.13	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,250.00	7,062.00	3,744.80	6,062.00	1,000.00	14.2%
Materials and Supplies		4300	24,575.00	24,501.00	6,471.04	25,501.00	(1,000.00)	-4.1%
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	31,563.00	10,508.97	31,563.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	50,000.00	4,300.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	26,031.00	22,553.00	5,926.73	22,205.00	348.00	1.5%
Dues and Memberships		5300	16,321.00	16,321.00	7,114.00	17,470.00	(1,149.00)	-7.0%
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	1,243.58	8,000.00	2,000.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,100.00	3,100.00	470.93	2,700.00	400.00	12.9%
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	256,925.00	95,990.46	252,327.00	4,598.00	1.8%
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	371,099.00	125,232.70	364,902.00	6,197.00	1.7%

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)
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	137,961.00	3,972.00	137,325.00	636.00	0.5%
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	131,950.00	19,004.34	147,967.00	(16,017.00)	-12.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools								
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	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								
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	269,911.00	22,976.34	285,292.00	(15,381.00)	-5.7%
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	1,645,918.00	659,007.53	1,630,107.00	15,811.00	1.0%

2012-13 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	66,150.00	0.00	0.00	(66,150.00)	-100.0%
Other Authorized Interfund Transfers in		8919	8,465.00	0.00	63,175.86	63,176.00	63,176.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			8,465.00	66,150.00	63,175.86	63,176.00	(2,974.00)	-4.5%
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	66,150.00	63,175.86	63,176.00	2,974.00	-4.5%



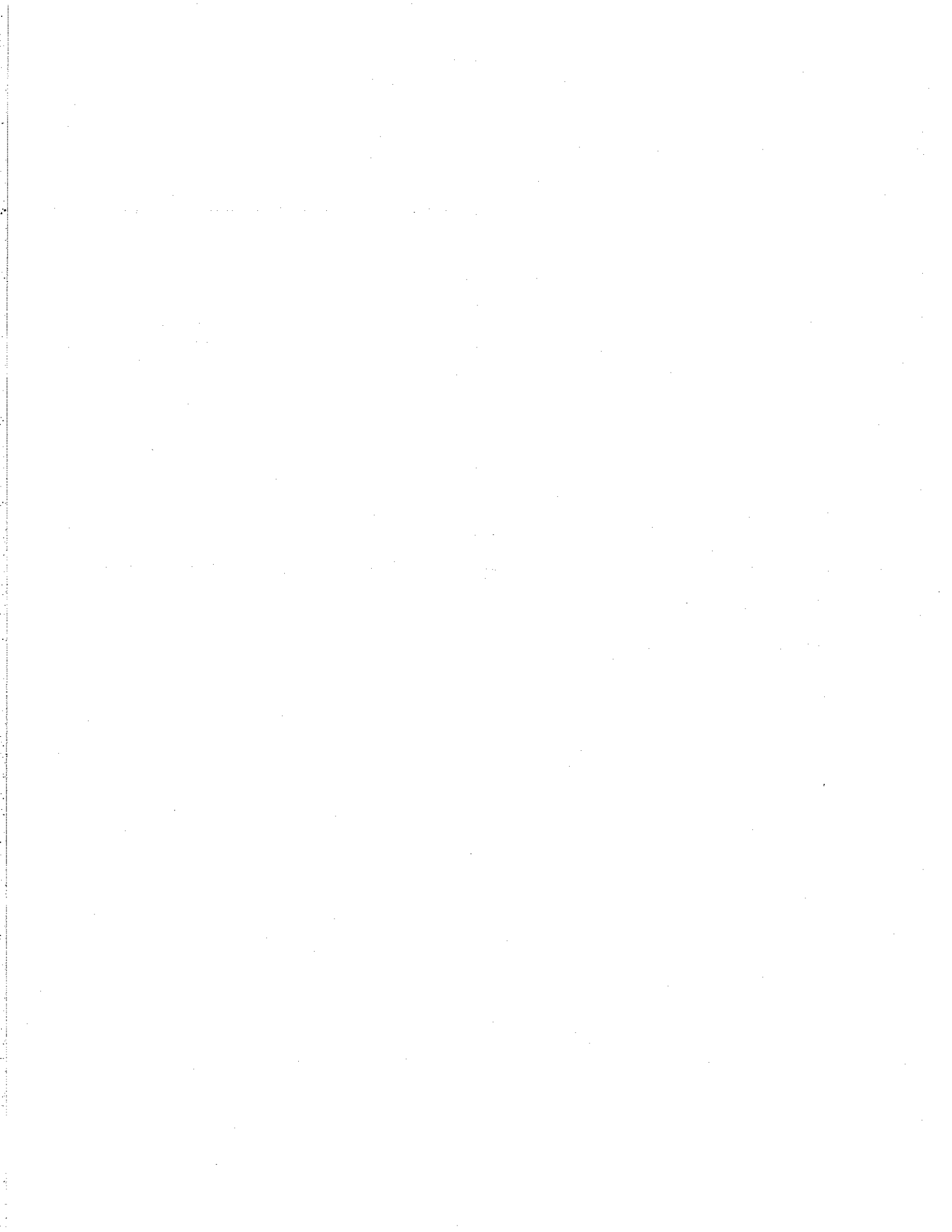
2012-13 Second Interim
Forest Reserve Fund
Revenues, Expenditures, and Changes in Fund Balance

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 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	507,165.00	421,172.40	421,176.00	(85,989.00)	-17.0%
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	507,165.00	421,172.40	421,176.00		
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	441,015.00	357,996.54	358,000.00	83,015.00	18.8%
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	441,015.00	357,996.54	358,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,465.00	66,150.00	63,175.86	63,176.00		
D. 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	66,150.00	63,175.86	63,176.00	2,974.00	4.5%
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)	(66,150.00)	(63,175.86)	(63,176.00)		

2012-13 Second Interim
Forest Reserve Fund
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 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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (E)	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	66,150.00	63,175.86	63,176.00	(2,974.00)	-4.5%
Pass-Through Revenues From Federal Sources		8287	66,945.00	441,015.00	357,996.54	358,000.00	(83,015.00)	-18.8%
TOTAL, FEDERAL REVENUE			75,410.00	507,165.00	421,172.40	421,176.00	(85,989.00)	-17.0%
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	507,165.00	421,172.40	421,176.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	66,945.00	441,015.00	357,996.54	358,000.00	83,015.00	18.8%
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	441,015.00	357,996.54	358,000.00	83,015.00	18.8%
TOTAL, EXPENDITURES			66,945.00	441,015.00	357,996.54	358,000.00		
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	8,465.00	66,150.00	63,175.86	63,176.00	2,974.00	4.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,465.00	66,150.00	63,175.86	63,176.00	2,974.00	4.5%



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	1.80	0.91	102%
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	9.80	0.91	10%
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.

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	1,992,935.14	1,987,335.06	2,029,004.15	2,035,403.86	2,047,391.11	2,034,183.12	2,011,203.12	2,118,778.12
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment		14,141.00	89,040.00	(47,476.00)	62,943.00	84,187.00	62,943.00	18,630.00
Property Taxes		278.30	416.24	409.87	406.24	31,216.00	0.00	0.00
Miscellaneous Funds						407.00	407.00	406.00
Federal Revenue	10,901.00					33,907.00	1,781.00	9,486.00
Other State Revenue	39,946.00	20,161.00	11,666.00	84,405.36	10,817.00	45,210.00	1,668.00	22,040.00
Other Local Revenue			1,572.76	79,178.32		7,529.00	64,512.00	
Interfund Transfers In							63,176.00	
All Other Financing Sources								
TOTAL RECEIPTS	51,120.00	34,580.30	102,715.00	116,517.55	74,165.24	202,456.00	194,487.00	50,562.00
C. DISBURSEMENTS								
Certificated Salaries	7,588.27	8,388.27	27,332.46	27,912.46	27,732.46	27,552.00	27,472.00	27,512.46
Classified Salaries	17,063.00	17,764.30	29,186.26	29,129.03	29,874.60	28,932.00	28,940.00	29,677.77
Employee Benefits	20,250.96	13,998.09	25,990.11	23,653.83	25,973.48	24,751.00	31,804.00	25,359.95
Books and Supplies	(16.43)	1,401.75	1,030.01	1,568.32	988.91	3,766.00	2,171.00	294.26
Services	56,412.00	12,709.13	16,301.80	12,262.60	8,152.66	12,455.00	6,940.00	9,206.88
Capital Outlay								
Other Outgo				19,004.34		3,972.00	29,000.00	
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	101,297.80	54,261.54	99,840.64	113,530.58	91,322.11	101,428.00	126,327.00	92,051.32
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	2,500.00		(75.00)	75.00	2,000.00			
Accounts Receivable	302,244.76	85,857.80		13,381.76		36,167.00	39,357.00	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	304,744.76	85,857.80	(75.00)	13,456.76	2,000.00	36,167.00	39,357.00	0.00
Liabilities								
Accounts Payable	265,851.68	4,507.47	(3,600.35)	4,456.48	(1,948.88)	160,175.00	(58.00)	3,047.00
Due To Other Funds								
Current Loans								
Deferred Revenues	45,899.48							
SUBTOTAL LIABILITIES	311,751.16	4,507.47	(3,600.35)	4,456.48	(1,948.88)	160,175.00	(58.00)	3,047.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	(7,006.40)	81,350.33	3,525.35	9,000.28	3,948.88	(124,008.00)	39,415.00	(3,047.00)
E. NET INCREASE/DECREASE								
TOTAL BALANCE SHEET								
TRANSACTIONS								
(B - C + D)	34,399.92	61,689.09	6,399.71	11,987.25	(13,207.99)	(22,980.00)	107,575.00	(44,596.32)
F. ENDING CASH (A + E)	1,967,335.06	2,029,004.15	2,035,403.86	2,047,391.11	2,034,183.12	2,011,203.12	2,118,778.12	2,074,241.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	Nov	2,074,241.80	2,112,555.80	2,060,430.80	1,978,990.80				
B. RECEIPTS									
Revenue Limit Sources	8010-8019	8,113.00	1,202.00	0.00	0.00	122,299.00		416,022.00	416,022.00
Principal Apportionment	8020-8079	0.00	25,000.00	0.00	6,789.00			63,005.00	63,005.00
Property Taxes	8080-8089	406.00	406.00	406.00	448.35			4,669.00	4,669.00
Miscellaneous Funds	8100-8299	32,231.00	10,894.00	10,894.00	38,282.00	48,075.00		185,557.00	185,557.00
Federal Revenue	8300-8599	20,268.00	13,971.00	964.00	962.84	232,188.00		504,287.00	504,287.00
Other State Revenue	8600-8799	70,000.00			35,022.92			257,815.00	257,815.00
Other Local Revenue	8910-8929							63,176.00	63,176.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		131,018.00	40,579.00	12,284.00	81,504.91	402,562.00	0.00	1,494,531.00	1,494,531.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	28,204.00	28,204.00	28,204.00	31,055.62			297,158.00	297,158.00
Classified Salaries	2000-2999	30,000.00	30,000.00	30,000.00	41,197.04			340,764.00	340,764.00
Employee Benefits	3000-3999	28,000.00	28,000.00	28,000.00	34,646.58			310,428.00	310,428.00
Books and Supplies	4000-4999	3,500.00	3,500.00	2,500.00	2,759.18	8,500.00		31,563.00	31,563.00
Services	5000-5999	3,000.00	3,000.00	5,000.00	3,999.93	215,462.00		364,902.00	364,902.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				89,999.66	143,316.00		285,292.00	285,292.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		92,704.00	92,704.00	93,704.00	203,658.01	367,278.00	0.00	1,630,107.00	1,630,107.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							2,000.00	
Accounts Receivable	9200-9299							338,338.76	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	340,338.76	
Liabilities									
Accounts Payable	9500-9599							199,676.72	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	45,899.48	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	245,576.20	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	94,762.56	
E. NET INCREASE/DECREASE (B - C + D)		38,314.00	(52,125.00)	(81,440.00)	(122,153.10)	35,284.00	0.00	(40,813.44)	(135,576.00)
F. ENDING CASH (A + E)		2,112,555.80	2,060,430.80	1,978,990.80	1,856,837.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,892,121.70	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	1,892,121.70	1,890,777.70	1,915,289.70	1,887,016.70	1,919,386.70	1,897,290.70	2,062,946.70	1,956,754.70
B. RECEIPTS								
Revenue Limit Sources	19,118.00	19,118.00	34,412.00	34,412.00	34,412.00	34,412.00	34,412.00	23,795.00
Principal Apportionment						31,216.00		
Property Taxes								
Miscellaneous Funds	6,152.00					44,689.00	39,564.00	9,488.00
Federal Revenue	20,196.00	20,196.00	35,582.00	63,394.00	35,582.00	38,148.00	54,332.00	35,582.00
Other State Revenue			1,573.00	79,178.00		70,000.00		
Other Local Revenue							8,500.00	
Interfund Transfers In								
All Other Financing Sources	45,466.00	39,314.00	71,567.00	176,984.00	69,994.00	218,445.00	136,808.00	68,863.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	7,588.00	8,388.00	27,332.00	28,000.00	28,500.00	28,500.00	28,500.00	28,500.00
Classified Salaries	17,063.00	17,784.00	29,186.00	29,129.00	28,875.00	30,000.00	30,000.00	30,000.00
Employee Benefits	20,251.00	13,998.00	25,990.00	23,654.00	25,973.00	28,000.00	28,000.00	28,000.00
Books and Supplies	100.00	1,286.00	1,030.00	1,568.00	589.00	600.00	1,000.00	2,000.00
Services	56,412.00	12,709.00	16,302.00	12,263.00	8,153.00	5,689.00	10,000.00	6,500.00
Capital Outlay								
Other Outgo				50,000.00			50,000.00	
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	101,414.00	54,145.00	99,840.00	144,614.00	92,030.00	92,789.00	147,500.00	95,000.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	500.00							
Accounts Receivable	405,824.00	59,343.00				40,000.00	40,000.00	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	406,324.00	59,343.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00
Liabilities								
Accounts Payable	246,589.00	20,000.00					135,500.00	11,300.00
Due To Other Funds								
Current Loans								
Deferred Revenues	246,589.00	20,000.00	0.00	0.00	0.00	0.00	135,500.00	11,300.00
SUBTOTAL LIABILITIES	493,178.00	40,000.00	0.00	0.00	0.00	0.00	135,500.00	11,300.00
suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	159,735.00	39,343.00	0.00	0.00	0.00	40,000.00	(95,500.00)	(11,300.00)
E. NET INCREASE/DECREASE	(1,344.00)	24,512.00	(28,273.00)	32,370.00	(22,086.00)	165,656.00	(106,192.00)	(37,437.00)
(B - C + D)	1,890,777.70	1,915,289.70	1,887,016.70	1,919,386.70	1,897,290.70	2,062,946.70	1,956,754.70	1,919,317.70
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	1,919,317.70	1,896,509.70	1,860,068.70	1,770,213.70				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment								
Property Taxes	13,550.00	14,667.00	5,045.00	6,789.00	64,523.00		331,876.00	331,876.00
Miscellaneous Funds		25,000.00					63,005.00	63,005.00
Federal Revenue	12,000.00		7,000.00	15,000.00	32,392.00		166,263.00	166,263.00
Other State Revenue	30,042.00	36,192.00	8,300.00	7,123.00	101,237.00		485,906.00	478,783.00
Other Local Revenue	70,000.00			43,584.00			264,345.00	264,345.00
Interfund Transfers In							8,500.00	8,500.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	125,592.00	75,859.00	20,345.00	72,506.00	198,152.00	0.00	1,319,895.00	1,312,772.00
C. DISBURSEMENTS								
Certificated Salaries	28,500.00	28,500.00	28,500.00	28,871.00			299,679.00	299,680.00
Classified Salaries	30,000.00	30,000.00	30,000.00	32,430.00			334,447.00	334,447.00
Employee Benefits	28,000.00	29,000.00	29,000.00	30,071.00			309,937.00	309,937.00
Books and Supplies	600.00	2,500.00	400.00	4,000.00	15,528.00		31,201.00	31,201.00
Services	50,000.00	11,000.00	11,000.00	35,000.00	169,511.00	(70,000.00)	330,538.00	330,538.00
Capital Outlay							0.00	0.00
Other Outgo				81,925.00	135,550.00		317,475.00	317,475.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	137,100.00	101,000.00	98,900.00	212,297.00	316,589.00	(70,000.00)	1,623,278.00	1,623,278.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							228,947.00	228,947.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	228,947.00	228,947.00
Liabilities								
Accounts Payable	11,300.00	11,300.00	11,300.00		10,889.00	34,062.00	280,651.00	280,651.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Deferred Revenues							0.00	0.00
SUBTOTAL LIABILITIES	11,300.00	11,300.00	11,300.00	0.00	10,889.00	34,062.00	280,651.00	280,651.00
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	(11,300.00)	(11,300.00)	(11,300.00)	0.00	(10,889.00)	(34,062.00)	(51,704.00)	(51,704.00)
E. NET INCREASE/DECREASE (B - C + D)	(22,808.00)	(36,441.00)	(89,855.00)	(139,791.00)	(129,326.00)	35,938.00	(355,087.00)	(310,506.00)
F. ENDING CASH (A + E)	1,896,509.70	1,860,068.70	1,770,213.70	1,630,422.70			1,537,034.70	1,537,034.70
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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) 79,395.00
- 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) 854,183.00

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) 9.29%

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

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)	124,021.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	28,424.00
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)	3,544.14
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)	152,031.14
9. Carry-Forward Adjustment (Part IV, Line F)	17,360.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	169,391.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	471,288.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	103,273.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	117,886.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	23,133.00
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)	88,689.00
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)	273,519.00
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)	34,605.86
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)	1,142,783.86

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)

13.30%

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)

14.82%

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>152,031.14</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>17,360.78</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 (11.58%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>17,360.78</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>17,360.78</u>

Approved indirect cost rate: 11.68%
Highest rate used in any program: 11.58%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	6500	275,140.00	20,000.00	7.27%
01	6520	18,692.00	1,308.00	7.00%
01	6535	4,578.00	530.00	11.58%
01	6680	43,944.00	3,700.00	8.42%

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 A1, Line 27)		340.00	13.24%	385.00	-2.08%	377.00
(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	483,696.00	-18.36%	394,881.00	-5.43%	373,442.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	84,116.00	-0.69%	83,533.00	-0.01%	83,523.00
4. Other Local Revenues	8600-8799	241,044.00	-3.03%	233,752.00	-6.00%	219,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	63,176.00	-100.00%	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	(78,827.00)	14.09%	(89,935.00)	4.67%	(94,135.00)
6. Total (Sum lines A1 thru A5)		793,205.00	-21.55%	622,231.00	-6.38%	582,548.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,206.00		40,749.00
b. Step & Column Adjustment				543.00		557.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,206.00	1.35%	40,749.00	1.37%	41,306.00
2. Classified Salaries						
a. Base Salaries				223,335.00		215,896.00
b. Step & Column Adjustment				2,561.00		300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	223,335.00	-3.33%	215,896.00	0.14%	216,196.00
3. Employee Benefits	3000-3999	182,425.00	-1.29%	180,067.00	0.17%	180,366.00
4. Books and Supplies	4000-4999	15,050.00	6.64%	16,050.00	0.00%	16,050.00
5. Services and Other Operating Expenditures	5000-5999	194,727.00	0.65%	196,000.00	0.00%	196,000.00
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	285,292.00	11.28%	317,475.00	-5.67%	299,475.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,538.00)	-2.11%	(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)		915,497.00	2.81%	941,237.00	-1.79%	924,393.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(122,292.00)		(319,006.00)		(341,845.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,889,411.00		1,767,119.00		1,448,113.00
2. Ending Fund Balance (Sum lines C and D1)		1,767,119.00		1,448,113.00		1,106,268.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	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		72,187.00		99,917.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	163,000.00		162,300.00		160,800.00
2. Unassigned/Unappropriated	9790	1,559,161.00		1,211,126.00		843,051.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,767,119.00		1,448,113.00		1,106,268.00

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						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	163,000.00		162,300.00		160,800.00
c. Unassigned/Unappropriated	9790	1,559,161.00		1,211,126.00		843,051.00
(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)		1,722,161.00		1,373,426.00		1,003,851.00
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.						
Reduction to Confidential position of .1 FTE.						

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	185,557.00	-10.40%	166,263.00	-1.41%	163,912.00
3. Other State Revenues	8300-8599	420,171.00	-5.93%	395,250.00	-5.34%	374,143.00
4. Other Local Revenues	8600-8799	16,771.00	82.42%	30,593.00	70.22%	52,075.00
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	78,827.00	14.09%	89,935.00	4.67%	94,135.00
6. Total (Sum lines A1 thru A5)		701,326.00	-2.75%	682,041.00	0.33%	684,265.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				256,952.00		258,931.00
a. Base Salaries				1,979.00		2,026.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	256,952.00	0.77%	258,931.00	0.78%	260,957.00
2. Classified Salaries				117,429.00		118,551.00
a. Base Salaries				1,122.00		929.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	117,429.00	0.96%	118,551.00	0.78%	119,480.00
3. Employee Benefits	3000-3999	128,003.00	1.46%	129,870.00	0.43%	130,428.00
4. Books and Supplies	4000-4999	16,513.00	-8.25%	15,151.00	0.00%	15,151.00
5. Services and Other Operating Expenditures	5000-5999	170,175.00	-20.94%	134,538.00	-0.96%	133,249.00
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	25,538.00	-2.11%	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)		714,610.00	-4.56%	682,041.00	0.33%	684,265.00
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		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
I. 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 A1, Line 27)		340.00	13.24%	385.00	-2.08%	377.00
(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	483,696.00	-18.36%	394,881.00	-5.43%	373,442.00
2. Federal Revenues	8100-8299	185,557.00	-10.40%	166,263.00	-1.41%	163,912.00
3. Other State Revenues	8300-8599	504,287.00	-5.06%	478,783.00	-4.41%	457,668.00
4. Other Local Revenues	8600-8799	257,815.00	2.53%	264,345.00	2.82%	271,791.00
5. Other Financing Sources						
a. Transfers In	8900-8929	63,176.00	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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		1,494,531.00	-12.73%	1,304,272.00	-2.87%	1,266,813.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				297,158.00		299,680.00
a. Base Salaries				2,522.00		2,583.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	297,158.00	0.85%	299,680.00	0.86%	302,263.00
2. Classified Salaries				340,764.00		334,447.00
a. Base Salaries				3,683.00		1,229.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(10,000.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	340,764.00	-1.85%	334,447.00	0.37%	335,676.00
3. Employee Benefits	3000-3999	310,428.00	-0.16%	309,937.00	0.28%	310,794.00
4. Books and Supplies	4000-4999	31,563.00	-1.15%	31,201.00	0.00%	31,201.00
5. Services and Other Operating Expenditures	5000-5999	364,902.00	-9.42%	330,538.00	-0.39%	329,249.00
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	285,292.00	11.28%	317,475.00	-5.67%	299,475.00
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)		1,630,107.00	-0.42%	1,623,278.00	-0.90%	1,608,658.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(135,576.00)		(319,006.00)		(341,845.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,902,695.00		1,767,119.00		1,448,113.00
2. Ending Fund Balance (Sum lines C and D1)		1,767,119.00		1,448,113.00		1,106,268.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	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		72,187.00		99,917.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	163,000.00		162,300.00		160,800.00
2. Unassigned/Unappropriated	9790	1,559,161.00		1,211,126.00		843,051.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		1,767,119.00		1,448,113.00		1,106,268.00

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	163,000.00		162,300.00		160,800.00
c. Unassigned/Unappropriated	9790	1,559,161.00		1,211,126.00		843,051.00
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)		1,722,161.00		1,373,426.00		1,003,851.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		105.65%		84.61%		62.40%
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)						
		1,630,107.00		1,623,278.00		1,608,658.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,630,107.00		1,623,278.00		1,608,658.00
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)		1,630,107.00		1,623,278.00		1,608,658.00
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)		81,505.35		81,163.90		80,432.90
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)		81,505.35		81,163.90		80,432.90
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	1,630,107.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	264,384.00
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	16,771.00
9. PERS Reduction	All	All	3801-3802	4,669.00
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)				87,080.00
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)				1,278,643.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,278,643.00

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)*		17.80
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)		17.80
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		17.80
F. Expenditures per ADA (Line I.G divided by Line II.E)		71,833.88
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)	1,278,643.00	71,833.88
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)	1,278,643.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		71,833.88
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%

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	339,336.00
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	339,336.00
7. Direct Services	3006	28,474.00	28,712.00	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	212,410.00	438,396.00
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	164,513.67	339,542.09
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	5,107.00	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	135,281.00	135,508.00
32. TOTAL, REVENUE LIMIT (Sum Lines 15 and 31)	---	299,036.34	299,794.67	475,050.09

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	63,005.00	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	63,005.00	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	236,789.67	412,050.09
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	236,789.67	412,050.09
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

Second Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	63,176.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
161 FOREST RESERVE FUND					0.00	63,176.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Second Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	63,176.00	63,176.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Revenue Limit ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
Juvenile Court and County Community Schools ADA (Form 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 AI, Line 27) (Form MYPI, RL Other Purpose ADA)				
Current Year (2012-13)	340.00	340.00	0.0%	Met
1st Subsequent Year (2013-14)	333.00	385.00	15.6%	Not Met
2nd Subsequent Year (2014-15)	333.00	377.00	13.2%	Not Met
Community Day Schools ADA (Form 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 AI, Line 26)				
Current Year (2012-13)	382.00	382.00	0.0%	Met
1st Subsequent Year (2013-14)	340.00	362.00	6.5%	Not Met
2nd Subsequent Year (2014-15)	333.00	354.00	6.3%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

CBEDS headcount is much approx. 20 less than the districts average day enrollment which was used

2. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	299,842.00		
1st Subsequent Year (2013-14)	337,000.00	390,310.00	16.8%	Not Met
2nd Subsequent Year (2014-15)	316,000.00	369,107.00	16.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Implementing 2 additional opportunity classes second half of the year, Downieville Elementary and Loylton High. FY2013-204 & 2014-2015 Increase of only one opportunity class.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSt, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2012-13)	947,904.00	948,350.00	0.0%	Met
1st Subsequent Year (2013-14)	956,899.00	944,064.00	-1.3%	Met
2nd Subsequent Year (2014-15)	966,399.00	948,733.00	-1.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2012-13)	181,278.00	185,557.00	2.4%	No
1st Subsequent Year (2013-14)	165,000.00	166,263.00	0.8%	No
2nd Subsequent Year (2014-15)	165,000.00	163,912.00	-0.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	525,342.00	504,287.00	-4.0%	No
1st Subsequent Year (2013-14)	501,000.00	478,783.00	-4.4%	No
2nd Subsequent Year (2014-15)	500,000.00	457,668.00	-8.5%	Yes

Explanation:
(required if Yes)

FY2014-2015: Reduction to special education funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	255,774.00	257,815.00	0.8%	No
1st Subsequent Year (2013-14)	260,000.00	264,345.00	1.7%	No
2nd Subsequent Year (2014-15)	262,000.00	271,791.00	3.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	31,563.00	31,563.00	0.0%	No
1st Subsequent Year (2013-14)	26,000.00	31,201.00	20.0%	Yes
2nd Subsequent Year (2014-15)	24,000.00	31,201.00	30.0%	Yes

Explanation:
(required if Yes)

Increase for construction and special education class materials

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	356,099.00	364,902.00	2.5%	No
1st Subsequent Year (2013-14)	342,000.00	330,538.00	-3.4%	No
2nd Subsequent Year (2014-15)	340,000.00	329,249.00	-3.2%	No

Explanation:
(required if Yes)

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2012-13)	962,394.00	947,659.00	-1.5%	Met
1st Subsequent Year (2013-14)	926,000.00	909,391.00	-1.8%	Met
2nd Subsequent Year (2014-15)	927,000.00	893,371.00	-3.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2012-13)	387,662.00	396,465.00	2.3%	Met
1st Subsequent Year (2013-14)	368,000.00	361,739.00	-1.7%	Met
2nd Subsequent Year (2014-15)	364,000.00	360,450.00	-1.0%	Met

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

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

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections 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 first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 5B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,438.95	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5B, Line 1)		0.00	

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

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

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

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)	105.7%	84.6%	62.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	35.2%	28.2%	20.8%

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(122,292.00)	915,497.00	13.4%	Met
1st Subsequent Year (2013-14)	(319,006.00)	941,237.00	33.9%	Not Met
2nd Subsequent Year (2014-15)	(341,845.00)	924,393.00	37.0%	Not Met

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

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

- 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)

Fixed cost are high due to the geographic area of Sierra County. The County receives very little unrestricted revenue. The proposed Local Control Funding Formula will offset some of the projected deficit spending.

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 (Form 01I, Line F2)/(Form MYPI, Line D2)		Status
Current Year (2012-13)	1,767,119.00		Met
1st Subsequent Year (2013-14)	1,448,113.00		Met
2nd Subsequent Year (2014-15)	1,106,268.00		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 (Form CASH, Line F, June Column)		Status
Current Year (2012-13)	1,817,480.70		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)

8. 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:	1,630,107	1,623,278	1,608,658
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, ROC/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)
- c. Maximum Reserves (Step 3a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 3b or Step 3c)

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

8B. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (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)	1,630,107.00	1,623,278.00	1,608,658.00
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)	1,630,107.00	1,623,278.00	1,608,658.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	81,505.35	81,163.90	80,432.90
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)	81,505.35	81,163.90	80,432.90

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	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
(Unrestricted resources 0000-1999 except lines 4, 8, and 9)			
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)	163,000.00	162,300.00	160,800.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,559,161.00	1,211,126.00	843,051.00
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)	1,722,161.00	1,373,426.00	1,003,851.00
11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3)	105.65%	84.61%	62.40%
County Office's Reserve Standard (Section 8B, Line 7):	81,505.35	81,163.90	80,432.90
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

1a. 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 in current year only.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(77,960.00)	(78,827.00)	1.1%	867.00	Met
1st Subsequent Year (2013-14)	(105,783.00)	(89,935.00)	-15.0%	(15,848.00)	Met
2nd Subsequent Year (2014-15)	(103,283.00)	(94,135.00)	-8.9%	(9,148.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2012-13)	0.00	63,176.00	New	63,176.00	Not 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 first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer in from Forest Reverse Fund to place into operation.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

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	17,000	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)
Total Annual Payments:	16,500	17,000	0	0
Has total annual payment increased over prior year (2011-12)?	Yes	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. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Vacation liability slightly higher due to either an increase in hourly wage or hours accrued.

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?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second 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

	First Interim (Form 01CSI, Item S7A)	Second 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)	21,251.00	14,772.00
1st Subsequent Year (2013-14)	14,771.00	14,772.00
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)	12,958.00	12,958.00
2nd Subsequent Year (2014-15)	0.00	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)	0	0

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

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

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
	0	0
	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)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2012-13)
 - 1st Subsequent Year (2013-14)
 - 2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7B)	Second Interim
	177,786	17,786
	17,000	17,000
	17,000	17,000

	17,786	17,786
	17,000	17,000
	17,000	17,000

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, 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	3.6	3.6	3.6

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (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

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)

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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	6.9	6.9	6.9

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

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

If No, complete questions 5 and 6.

n/a

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(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 First Interim

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

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

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, 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 first interim projections?
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 First Interim Projections

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			

S9. 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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is other purpose ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

Superintendent will be retiring June 30, 2013.

End of County Office Second Interim Criteria and Standards Review
