

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

December 10, 2013

Immediately following the 6:00 pm meeting of the Sierra County Board of Education  
Downieville School, Downieville, California

This meeting will be available for videoconferencing at Sierra County Office of Education, 109 Beckwith Rd., Room 4,  
Loyalton, CA 96118

*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 Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF AGENDA

D. BOARD ORGANIZATION

ELECTION OF OFFICERS FOR 2014

1. President
2. Vice President
3. Clerk

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a) Ag Barn Fire Update and Construction Status
  - b) Facility Hardship Application Update
  - c) LHS Track Update
  - d) Inter-District Attendance Agreements as follows:

New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District
New	2013-14	8	Sierra	Tahoe/Truckee

2. Business Report
  - a. Board Report-Expenditures by Object 7/1/13 to 11/30/13
  - b. Third Month Enrollments for the 2013-2014 School Year\*\*
  - c. Business Offices will be closed December 23, 2014, through January 1, 2014
  - d. Correspondence from SingletonAuman, PC\*\*
  - e. Cafeteria Report\*

Sierra-Plumas Joint Unified School District  
Governing Board Agenda  
~~October 8, 2013~~

3. SPTA Report (5 minutes)
4. Board Members' Report (5 minutes)
5. 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 the minutes of the Regular Board meeting held November 12, 2013\*\*
2. Approval of the bill warrants for the month of November 2013\*\*
3. Assignment of Loyalton 7-8<sup>th</sup> Grade Basketball Coaches:
  - 7<sup>th</sup> Grade Boys: Tim Lysen
  - 7<sup>th</sup> Grade Girls: Sheri Roen
  - 8<sup>th</sup> Grade Boys: Bryan Griffin
  - 8<sup>th</sup> Grade Girls: Megan Meschery
4. Assignment of Andrea White, 2013-2014 Loyalton Elementary School Site Tech Coordinator

G. ACTION ITEMS

1. Old Business
- 1314-104 Administrative Regulation 4361.2 (Management), Personal Leave, revision^^
2. New Business
- 1314-105 Approval of 2014 Sierra County Board of Education/Sierra-Plumas Joint Unified School District meeting calendar^^
- 1314-106 Authorization to fill the following four positions, funded by English Language Learner (ELL):
- .83 FTE (5.0 hours daily) Instructional Aide position, Loyalton Elementary
  - .50 FTE (3.0 hours daily) Instructional Aide position, Loyalton High
  - .29 FTE (1.75 hours daily) Instructional Aide position, Downieville Elementary
  - .25 FTE (1.5 hours daily) Instructional Aide position, Downieville Jr/Sr High
- 1314-107 Approval of the Teacher-In-Charge Memorandum of Understanding between the S-PJUSD and the S-PTA and approval of an employee to the assignment\* (Grant)
- 1314-108 Authorization to process 2012-2013 payroll adjustment for Lynn Fillo, additional FTE .11688 (Asquith) (under separate cover)

Sierra-Plumas Joint Unified School District  
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- 1314-109 Technology Task Force Discussion (Grant)
- 1314-110 Approval of Sierra County Office of Education and Sierra-Plumas Joint Unified School District Goals for Areas of Emphasis for 2013/14 school year\*\* (Grant)
- 1314-111 Additions/Changes to Safe School Plan\*\* (Grant)
- 1314-112 Assignment of two Board Trustees to the Transportation Committee for year 2014 (President)
- 1314-113 Assignment of two Board Trustees to the Negotiations Committee for year 2014 (President)
- 1314-114 Assignment of two Board Trustees to the Facilities Committee for year 2014 (President)
- 1314-115 Approval of Specific Waiver: Shared School Site Council, Downieville\*\* (Derek)
- 1314-116 Authorization for Superintendent to enter into an Annual Services Agreement Between the SCOE and the S-PJUSD\*\* (Asquith)
- 1314-117 Authorization for Superintendent to enter into an Annual Services Agreement Between the S-PJUSD and the SCOE\*\* (Asquith)
- 1314-118 Approval of Third Amendment to Cooperative Agreement (Sierraville School)\*\* (Grant)
- 1314-119 Authorization for Superintendent to endorse Release and Assignment for Western Surety Company\*\* (Grant)
- 1314-120 Adoption of 2013-2014 Budget and Criteria & Standards Report and First Interim Actuals as of October 31, 2013\*\* (Asquith)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

- 1314-121 Board Policy 0460, Local Control and Accountability Plan, New^^
- 1314-122 Administrative Regulation 0460, Local Control and Accountability Plan, New^^
- 1314-123 Board Policy 0500, Accountability, Revision^^
- 1314-124 Board Policy 3100, Budget, Revision^^
- 1314-125 Administrative Regulation 3100, Budget, Revision^^
- 1314-126 Board Policy 3110, Transfer of Funds, Revision^^

H. ADVANCED PLANNING

Sierra-Plumas Joint Unified School District  
Governing Board Agenda  
~~October 8, 2013~~

1. Next Regular Board Meeting will be held on Tuesday, January 14, 2014, at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items
  - a.

I. ADJOURNMENT



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Dr. Merrill M. Grant, Superintendent

\*\*enclosed  
\*handout  
^^County agenda backup

Balances through November						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,387,062.00	1,387,062.00	913,421.67	402,725.28	70,915.05
1120	Certificated Substitutes	41,028.00	41,028.00		9,020.00	32,008.00
1300	Certificated Superv/Admin Sala	232,629.00	232,629.00	141,055.60	94,343.26	2,769.86-
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00	7,000.00	3,000.00	6,000.00
1900	Other Certificated Salaries	13,323.00	13,323.00	5,540.78	4,913.89	2,868.33
	<b>Total for Object 1000</b>	<b>1,690,042.00</b>	<b>1,690,042.00</b>	<b>1,067,018.05</b>	<b>514,002.43</b>	<b>109,021.52</b>
2100	Instructional Aides Salaries	164,218.00	164,218.00	75,809.34	32,709.44	55,699.22
2200	Classified Support Salaries	224,875.00	224,875.00	130,391.48	98,028.44	3,544.92-
2220	Classified Support Substitute	13,810.00	13,810.00		10,638.24	3,171.76
2300		2,160.00	2,160.00		900.00	1,260.00
2400	Clerical & Office Salaries	231,727.00	231,727.00	137,926.06	88,723.41	5,077.53
2900	Other Classified Salaries	22,884.00	22,884.00	14,893.03	6,109.77	1,881.20
	<b>Total for Object 2000</b>	<b>659,674.00</b>	<b>659,674.00</b>	<b>359,019.91</b>	<b>237,109.30</b>	<b>63,544.79</b>
3101	State Teachers Retirement Syst	133,345.00	133,345.00	84,211.48	40,171.01	8,962.51
3102	State Teachers Retirement Syst	825.00	825.00			825.00
3201	Public Employees Retirement Sy	6,248.00	6,248.00	3,843.21	1,848.47	556.32
3202	Public Employees Retirement Sy	68,286.00	68,286.00	35,847.28	22,879.95	9,558.77
3212	Pers Pickup-Classified Employe	9,156.00	9,156.00	4,716.60	3,183.37	1,256.03
3311	OASDI-Certificated Positions	3,240.00	3,240.00	1,935.64	1,159.41	144.95
3312	OASDI-Classified Positions	39,565.00	39,565.00	21,795.64	14,375.62	3,393.74
3321	Medicare-Certificated Position	24,434.00	24,434.00	14,242.83	7,005.15	3,186.02
3322	Medicare-Classified Positions	9,416.00	9,416.00	5,097.42	3,375.14	943.44
3401	Health & Welfare -Certificated	406,791.00	406,791.00	263,997.65	117,639.99	25,153.36
3402	Health & Welfare-Classified Po	148,031.00	148,031.00	94,568.98	64,164.52	10,702.50-
3501	State Unemployment Insurance-C	906.00	906.00	653.89	335.75	83.64-
3502	State Unemployment Insurance-	328.00	328.00	229.99	621.75	523.74-
3601	Workers' Compensation Insuranc	99,121.00	99,121.00	58,187.29	28,098.53	12,835.18
3602	Workers' Compensation Insuranc	36,748.00	36,748.00	19,897.41	13,174.55	3,676.04
3701	Retiree Benefits Cert.	121,500.00	121,500.00			121,500.00
3901	Other Benefits, Certificated P	419.00	419.00	310.24	6,612.18	6,503.42-
3902	Other Benefits, Classified Pos			2,306.74	11,533.70	13,840.44-
	<b>Total for Object 3000</b>	<b>1,108,359.00</b>	<b>1,108,359.00</b>	<b>611,842.29</b>	<b>336,179.09</b>	<b>160,337.62</b>
4100	Textbooks	13,579.00	13,579.00	968.81	44,272.02	31,661.83-
4200	Books Other Than Textbooks			984.27	2,243.31	3,227.58-
4300	Materials and Supplies	93,128.00	93,128.00	19,924.81	49,765.57	23,437.62

Balances through November						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
4350	Vehicle Maint. M&S	9,766.00	9,766.00	5,277.28	261.81-	4,750.53
4400	Non-Capital Equipment (Up to \$			13,957.16		13,957.16-
	<b>Total for Object 4000</b>	<b>116,473.00</b>	<b>116,473.00</b>	<b>41,112.33</b>	<b>96,019.09</b>	<b>20,658.42-</b>
5100	Subagreement for Services	601,532.00	601,532.00	448,571.92	152,889.24	70.84
5200	Travel & Conferences	42,563.00	42,563.00	7,010.07	11,745.46	23,807.47
5300	Dues & Membership	5,447.00	5,447.00	1,800.85	6,051.29	2,405.14-
5400	Insurance-Fire, liability, etc	52,000.00	52,000.00		47,105.88	4,894.12
5510	Power	84,845.00	84,845.00	53,419.12	19,528.67	11,897.21
5520	Garbage	13,563.00	13,563.00	5,297.78	1,593.21	6,672.01
5530	Water	52,850.00	52,850.00	35,957.72	25,531.27	8,638.99-
5540	Propane	67,375.00	67,375.00	45,230.83	6,769.17	15,375.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	13,692.97	1,307.03	500.00
5600	Rentals, Leases & Repairs	28,650.00	28,650.00	12,249.57	9,865.47	6,534.96
5800	Services & Operating Expense	5,000.00	5,000.00	1,200.00	620.00	3,180.00
5810	Legal Expenses	10,000.00	10,000.00	156.25	343.75	9,500.00
5812	Board Election Expense	1,239.00	1,239.00			1,239.00
5840	Audit Expense	13,500.00	13,500.00	1,500.00	12,000.00	.00
5860	Solid Waste Tax	14,561.00	14,561.00	7,959.23		6,601.77
5870	Property Tax - Pliocene Mobil	328.00	328.00			328.00
5890	Miscellaneous Contracts/Servic	404,476.00	404,476.00	233,208.64	133,410.30	37,857.06
5899	SCOE Interagency Reimburse			8,912.41	662.74	9,575.15-
5900	Communications	3,250.00	3,250.00	264.45	878.40	2,107.15
5910	Telephone-Monthly Service	16,991.00	16,991.00	8,815.20	1,263.64	6,912.16
5920	T Lines	4,800.00	4,800.00	56.85	243.15	4,500.00
5990	Other Communications	225.00	225.00		213.23	11.77
	<b>Total for Object 5000</b>	<b>1,438,695.00</b>	<b>1,438,695.00</b>	<b>885,303.86</b>	<b>432,021.90</b>	<b>121,369.24</b>
6200	BUILDING & IMPROVEMENT OF BUIL	100,000.00	100,000.00		22,585.09	77,414.91
6400	Equipment	21,000.00	21,000.00			21,000.00
6500	Equipment Replacement			12,409.68		12,409.68-
	<b>Total for Object 6000</b>	<b>121,000.00</b>	<b>121,000.00</b>	<b>12,409.68</b>	<b>22,585.09</b>	<b>86,005.23</b>
7142	Other Tuition, Excess Cost, an	27,125.00	27,125.00			27,125.00
7310	Direct Support/Indirect Costs					.00
7613	Transfer to State Sch Bldg Fun	376,834.00	376,834.00			376,834.00
7616	Trans fr Gen Fund to Cafeteria	76,474.00	76,474.00			76,474.00
	<b>Total for Object 7000</b>	<b>480,433.00</b>	<b>480,433.00</b>	<b>.00</b>	<b>.00</b>	<b>480,433.00</b>

Balances through November						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
	Total for Expense accounts	5,614,676.00	5,614,676.00	2,976,706.12	1,637,916.90	1,000,052.98
	Total for Org 006, Fund 01 and Expense accounts	5,614,676.00	5,614,676.00	2,976,706.12	1,637,916.90	1,000,052.98

## ENROLLMENT BY SCHOOL MONTH 2013-2014

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>Ending 2012-2013</b>	162	45	109	30	26	8	12	392
<b>1st Day 2013-2014</b>	171	43	102	30	21	8	11	386
<b>2013 CBEDS</b>								348

	Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>September</b>	1	167	44	95	29	21	9	14	379
<b>October</b>	2	167	44	92	29	21	9	14	376
<b>November</b>	3	169	43	92	31	21	8	14	378
<b>December</b>	4								
<b>January</b>	5								
<b>February</b>	6								
<b>March</b>	7								
<b>April</b>	8								
<b>May</b>	9								
<b>June</b>	10								

S-PJUSD   SDC   Opportunity Washoe Cnty

P-1 ADA  
P-2 ADA  
Annual ADA

Enrollment difference from June 2013 to  
November 15, 2013: -14

2012-2013 P1 ADA = 361.62 2012-2013 P2 ADA= 363.89 2012 -2013 Annual ADA = 365.21
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1st day enrollment revised



October 5, 2013

To the Board of Directors  
Sierra-Plumas Joint Unified School District

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sierra-Plumas Joint Unified School District are described in Note A to the financial statements. No new accounting policies were adopted during 2012/2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the ultimate collectability of receivables from the State of California is based on currently known state budgets. We evaluated the key factors and assumptions used to develop the collectability of receivables from the State of California in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Concentration of Funding Risk in Note N to the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

**Susanville:**

1740 Main Street, Suite A, Susanville, CA 96130  
530.257.1040 Fax: 530.257.8876

sa@sa-cpas.com  
www.sa-cpas.com

**Chester:**

PO Box 795, Chester, CA 96020  
530.258.2272 Fax: 530.258.2282

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 5, 2013.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Sierra-Plumas Joint Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SingletonAuman PC

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

November 12, 2013

Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

This meeting was videoconferenced to Downieville School, Downieville, CA.

A. CALL TO ORDER

President Mike Moore called the meeting to order at 6:31 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President  
Mr. Tim Driscoll, Vice President  
Ms. Sharon Dryden, Clerk  
Ms. Patty Hall, Member  
Mr. Allen Wright, Member

ABSENT: None

VACANT: None

C. APPROVAL OF THE AGENDA  
MSCU/WRIGHT/HALL

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a) District Advisory Committee (DAC) Meeting Minutes will be available for review on the district website. The public is welcome at the next meeting on December 17, 2013.
- b) Facilities Committee Report-
  - i. LHS Track: Dr. Grant stated that he plans to reinstate the track between LHS and LES. A mock up of a 320 meter track has been submitted providing 4 lanes on the outside and contained to the west side of the press box. It does not impede on the fire turn-around road. This could be a community project.
  - ii. Sierraville: DRYDEN inquired about the Sierraville School MOU with Sierra County. Dr. Grant stated that Mr. Tim Beals, Sierra County Public Works, is in the process of formatting an agreement.
- c) Facility Inspection Tools are complete
- d) Kevin Nolen, CRM Group, will present a plan to the Board at next month's meeting regarding paving the Loyalton High School parking lot.
- e) Inter-District Attendance Agreements

2. BUSINESS REPORT

There were no comments on the Board Report-Expenditures by Object 07/01/12 to 10/31/13 or the Second Month Enrollments for the 2013-2014 School Year.

3. STAFF REPORTS

Cali Griffin, Loyalton High School Ag Teacher, Marla Stock, Loyalton High School,

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and Derek Cooper, Loyalton Elementary and Downieville School, reported on activities and programs.

4. SPTA REPORTS

There were no reports.

5. BOARD MEMBERS' REPORTS

There were no reports.

6. PUBLIC COMMENT

President Moore opened the meeting for public comment at 6:47 pm.

Tommi Brandow, Parent – expressed concern about the breakdown of communication during events of last week: how long it took to inform parents via the “All Call”; were all the teachers informed? She suggested a need for a back-up plan if an “All Call” could not be completed.

Nikki Mann – parent and former 911 dispatcher. She explained that situations that result in emergency calls are fluid and change rapidly.

Dakota Brandow – LHS student, expressed his concern of the lack of communication during the partial lockdown between students, teachers and parents.

President Moore closed the meeting for public comment at 6:54 pm.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held October 8, 2013
2. Approval of the minutes of the Special Board meeting held October 8, 2013
3. Approval of the bill warrants for the month of October 2013
4. Assignment of Stephen Tassone, 2013-2014 Site Tech Coordinator, Downieville School
5. Assignment of Catherine Stewart, 2013-2014 Classroom Specialist (Music) Downieville School, maximum 50 hours
6. Accept notice of resignation from Tamara Hubbs, Instructional Aide (Loyalton Jr/Sr High) and Hall/Noon Supervisor (Loyalton Elementary), effective October 25, 2013
7. Authorization for Superintendent to enter into an agreement with Brecht's Database Solutions, Inc., for Power504 and PowerRTI software
8. Acceptance of Notice of Completion, Re-roof of Loyalton High School & Ceiling Mold Abatement
9. Assignment of Virginia Roberts, Instructional Aide, Loyalton High, 5.4 hours daily, effective October 14, 2013. Funded by Title 1
10. Approval of Contracted Services, Penny Berry, Music Program, Loyalton Elementary School, for the year 2013-14
11. Approval of Contracted Services Katie O'Hare, Art Program, Downieville Elementary School, for the year 2013-14
12. Nomination of District Representatives to the Student Attendance Review Board

District Representatives	Sierra County Representatives include:
Merrill M. Grant, Chairman	John Evans, Sierra County Sheriff/Coroner
Marla Stock, Site Administrator	Larry Allen, Sierra County District Attorney
Derek Cooper, Site Administrator	Amy Richards Sierra County Social Services

CONSENT CALENDAR APPROVED: MSCU/WRIGHT/HALL

F. ACTION ITEMS

1. OLD BUSINESS

- 1314-93 Approval of Administrative Regulation 4161.2 (Certificated), Personal Leave, revision
- 1314-94 Approval of Administrative Regulation 4261.2, (Classified) Personal Leave, revision
- 1314-95 Approval of Administrative Regulation 4161.8, 4261.8, 4361.8, Family Care and Medical Leave, revision  
WRIGHT moved to approve Items 1314-93, 1314-94, and 1314-95 simultaneously.  
DRISCOLL seconded. Motion Passed Unanimously.

2. NEW BUSINESS

- 1314-96 Authorize to fill .37 FTE (2.25 hours daily) Instructional Aide position, Loyalton Jr/Sr High, funded by Title 1  
MSCU/DRYDEN/HALL
- 1314-97 Authorize to fill .08 FTE (.5 hour daily) Hall/Noon Supervisor position, Loyalton Elementary (morning supervision)  
MSCU/DRYDEN/HALL
- 1314-98 Discussion and Possible Action in regards to Extra Duty Assignment, 2013-14 Teacher in Charge, Downieville School  
MSCU/WRIGHT/HALL  
Dr. Grant stated that he is working with SPTA to reimburse this position on a per session basis.
- 1314-99 Authorization to fill Extra Duty Assignment, 2013-14 Site Tech Coordinator, Loyalton Elementary School  
MSCU/HALL/DRYDEN
- 1314-100 Appointment of Governing Board member DRISCOLL to the Technology Task Force.  
WRIGHT is the alternate.
- 1314-101 School Safety/Multi-Agency Cooperation – Dr. Grant stated that he asked for this item to be on the agenda for discussions on issues such as ‘Where is our relationship with law enforcement?’, ‘How prepared are we?’, ‘Are we confident in any event, large and small, that we can depend on both the district and law enforcement to perform the needed functions?’  
Sheriff John Evans and Undersheriff Concannon spoke to the need for improved communication and described previous emergency training of the Sheriff’s Department. Undersheriff Concannon will review and make recommendations regarding the District’s current School Safety Plan.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- 1314-102 Approval of Board Policy 5141.27, Food Allergies/Special Dietary Needs, revision
- 1314-103 Approval of Administrative Regulation 5141.27, Food Allergies/Special Dietary Needs, revision

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
November 12, 2013

WRIGHT moved to approve Items 1314-102 and 1314-103 simultaneously. HALL seconded.  
Motion Passed Unanimously.

G. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on Tuesday, December 10, 2013, Downieville School, Downieville, California, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
  - a. Board Elections
  - b. Superintendent Goals
  - c. Presentation regarding LHS paving
  - d. School Safety Plan revision
  - e. First Interim

H. ADJOURNMENT

MSCU/DRISCOLL/HALL  
ADJOURNED at 7:32 pm.

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Sharon Dryden, Clerk

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Dr. Merrill M. Grant, Superintendent

## Checks Dated 11/01/2013 through 11/28/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078836	11/06/2013	AIRGAS, USA, LLC	01-5600		87.30
00078837	11/06/2013	AT&T	01-5890	29.74	
			01-5899	16.71	
			01-5910	85.15	131.60
00078838	11/06/2013	PENNY BERRY	01-5890		720.00
00078839	11/06/2013	BURNEY'S	13-5600		619.40
00078840	11/06/2013	CALIF COACHES ASSOC.	01-5300		100.00
00078841	11/06/2013	NORTHERN SECTION, CIF	01-5300		200.00
00078842	11/06/2013	COMMERCIAL APPLIANCE	13-4300		568.62
00078843	11/06/2013	NICOLE DEMPSTER	13-8634		16.20
00078844	11/06/2013	AMY FILIPPINI	13-8634		56.30
00078845	11/06/2013	ENGRICELDA GARCIA	13-8634		4.75
00078846	11/06/2013	KRISTINA GARDNER	13-8634		8.82
00078847	11/06/2013	GOLD COUNTRY DISTRIBUTORS	13-4700		75.29
00078848	11/06/2013	KATE GRAVES	13-8634		8.05
00078849	11/06/2013	ISIDRO HERNANDEZ	13-8634		39.95
00078850	11/06/2013	KELLY HEYWOOD	13-8634		29.30
00078851	11/06/2013	RUDY HOYOS	13-8634		17.45
00078852	11/06/2013	HUNT & SONS, INC.	01-5590		1,307.03
00078853	11/06/2013	K 12 MANAGEMENT INC.	01-5890		1,438.00
00078854	11/06/2013	KATIE O'HARA KELLY	01-5890		500.00
00078855	11/06/2013	MARIAN LAVEZZOLA	01-5600		200.00
00078856	11/06/2013	LIBERTY UTILITIES	01-5510	4,309.10	
			01-5899	168.28	4,477.38
00078857	11/06/2013	ANTHONY MADDALENA	13-8634		9.20
00078858	11/06/2013	MODEL DAIRY, LLC	13-4700		430.79
00078859	11/06/2013	MIKE MOORE	76-9576		610.45
00078860	11/06/2013	LILAH MOWER	13-8634		3.90
00078861	11/06/2013	CRM GROUP	35-6200		2,778.00
00078862	11/06/2013	OFFICE DEPOT, INC	01-4300		57.73
00078863	11/06/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		22.06
00078864	11/06/2013	RANDY HILL CONSTRUCTION	35-6200	18,491.79	
			35-9515	58,837.37	77,329.16
00078865	11/06/2013	MANDY RIVAS	13-8634		18.70
00078866	11/06/2013	CRYSTAL RUST	13-8634		7.20
00078867	11/06/2013	SCHOLASTIC INC. CLASSROOM MAGAZINES	01-4200		328.35
00078868	11/06/2013	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00078869	11/06/2013	SIERRA VALLEY HOME CENTER	01-4300		761.70
00078870	11/06/2013	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	19,353.17	
			01-5890	3,194.42	22,547.59
00078871	11/06/2013	THE SIGN SHOP	01-4300		60.77
00078872	11/06/2013	STAPLES CONTRACT & COMM.	01-4300	437.83	
			01-5899	145.93	583.76
00078873	11/06/2013	CDE, CASHIER'S OFFICE	13-4700		171.60
00078874	11/06/2013	SUBURBAN PROPANE	01-5540		882.59

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

ESCAPE ONLINE

Page 1 of 3

## Checks Dated 11/01/2013 through 11/28/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078875	11/06/2013	TCI	01-4300		631.00
00078876	11/06/2013	TRI COUNTY SCHOOLS INS. GR.	01-3902	2,306.74	
			01-5300	250.00	
			01-9535	13,295.26	
			76-9576	57,940.36	73,792.36
00078877	11/06/2013	WAYNE WHITE WHITE'S BUS	01-5200	224.00	
			01-5890	2,816.50	3,040.50
00078878	11/20/2013	A & A HEATING, INC.	01-5600		850.00
00078879	11/20/2013	DANIEL Z. BROKAW	13-5800		255.00
00078880	11/20/2013	BSN SPORTS INC	01-4300		286.93
00078881	11/20/2013	CITY OF LOYALTON	01-5530	5,393.48	
			01-5899	230.57	5,624.05
00078882	11/20/2013	DEREK COOPER	01-5200		352.56
00078883	11/20/2013	CURRENT ELECTRIC & ALARM, INC.	01-5600	505.00	
			01-5899	26.25	531.25
00078884	11/20/2013	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		263.80
00078885	11/20/2013	DIVISION OF STATE ARCHITECT	35-6200		4,432.22
00078886	11/20/2013	AMY FILIPPINI	01-5200		43.00
00078887	11/20/2013	ADRIENNE GARZA	35-6200		38.20
00078888	11/20/2013	GOLD COUNTRY DISTRIBUTORS	13-4700		280.38
00078889	11/20/2013	MERRILL GRANT	01-5200		221.48
00078890	11/20/2013	CAROLINE GRIFFIN	01-5200		112.40
00078891	11/20/2013	GRIZZLY INDUSTRIAL, INC	01-4300	351.60	
			Unpaid Sales Tax	22.30-	329.30
00078892	11/20/2013	INLAND SUPPLY	01-4300		2,319.98
00078893	11/20/2013	K 12 MANAGEMENT INC.	01-5890		545.00
00078894	11/20/2013	LOYALTON BOOSTER CLUB	01-9510		881.55
00078895	11/20/2013	MODEL DAIRY, LLC	13-4700		504.16
00078896	11/20/2013	CRM GROUP	35-6200		2,778.00
00078897	11/20/2013	OFFICE DEPOT, INC	01-4300		63.08
00078898	11/20/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		2,029.30
00078899	11/20/2013	QUILL CORPORATION	01-4300		103.48
00078900	11/20/2013	SAN JOAQUIN COUNTY OFFICE OF EDUCATION	01-5890	225.00	
			01-5899	75.00	300.00
00078901	11/20/2013	HM RECEIVABLES CO LLC	01-4300		846.42
00078902	11/20/2013	SCHOOL PATHWAYS LLC	01-5800		150.00
00078903	11/20/2013	SIERRA COUNTY PUBLIC WORKS	01-4300		1,102.50
00078904	11/20/2013	SIERRA HARDWARE	01-4300		88.89
00078905	11/20/2013	SINGLETON AUMAN PC	01-5840		8,500.00
00078906	11/20/2013	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		32.00
00078907	11/20/2013	SUPERIOR REGION CATA	01-5200		240.00
00078908	11/20/2013	TERMINIX PROCESSING CENTER	01-5890		100.00
00078909	11/20/2013	TIMBERLINE AUTO PARTS & POWER EQUIPMENT	01-4350		130.07
00078910	11/20/2013	U.S. BANK	01-4300		59.35

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

ESCAPE ONLINE

Page 2 of 3



**Checks Dated 11/01/2013 through 11/28/2013**

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078911	11/20/2013	US FOODSERVICE, INC.	13-4300	237.65	
			13-4700	2,642.67	2,880.32
00078912	11/20/2013	VOCABULARYSPELLINGCITY.COM	01-4300		331.50
00078913	11/20/2013	VOYAGER FLEET SYSTEMS INC.	01-4300	475.55	
			01-5200	227.49	
			01-9210	164.10	867.14
<b>Total Number of Checks</b>				<b>78</b>	<b>233,435.66</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	51	81,546.19
13	Cafeteria Fund	21	6,005.38
35	State School Facility Fund	5	87,355.58
76	Warrant/Pass Though (payroll)	2	58,550.81
Total Number of Checks		<b>78</b>	233,457.96
Less Unpaid Sales Tax Liability			22.30-
<b>Net (Check Amount)</b>			<b>233,435.66</b>

**Sierra County Office of Education  
Sierra-Plumas Joint Unified School District**

*Goals and Areas of Emphasis for 2013/2014 School Year*

**District, School, and Staff Culture**

- Continue to establish a professional, supportive environment for all staff and the Board of Education with new superintendent that permeates all interaction in order to deliver a quality education for our students County-wide.

**Management of Operations and Fiscal Services**

- Develop a multi-year plan to address and stabilize deficiency of revenue versus expenditures (deficit spending pattern).
- Work with our employee groups to negotiate a fair and reasonable solution to compensation increases.
- Audit all facility needs and maintain positive momentum from the LHS roof project to embellish that site and other facilities in the County.

**Community Outreach**

- Pursue “win-win” partnerships with Sierra County government agencies and the communities comprising both east and west Sierra County. This can include both facility agreements and services to our students.
- Explore multiple opportunities for our schools to invite parents and other supporters of our students to partner in embellishing the student experience.
- Support the Sierra Schools Foundation as that body continues to grow and establish momentum throughout the County.
- Establish consistent, timely, and cooperative relations with Sierra County media

**Educational Program**

- Assess our needs around technology both as a teaching tool and increased hardware to better serve students and staff.
- Maintain and implement a plan to address and prepare for Common Core, Smarter-Balanced Assessment, and the teaching methodologies needed to reach our students with these new expectations.
- Utilize Professional Learning Community (PLC) minimum days to drive internal professional development and explore individual professional development plans for each certificated staff member, specifically as it relates to the previous bullet.

Proposed addition to the

Sierra County Office of Education and Sierra-Plumas Joint Unified School District *Safe Schools Plan*:

## Community Communication Procedures

In the event of a school site lockdown:

When deemed appropriate by the superintendent or designee, the following communications will take place to the greater school community:

- On the Sierra-Plumas Joint Unified School District website, an update of the situation with possible directives for parents will be posted under "Alerts and Announcements". An entry on the District's "Facebook" page with the same information will also be posted.
- An all-call phone message will be generated to the entire school community addressing the status of the lockdown and directives for parents in what course of action the school desires parents to take.
- If time permits before students are excused, a letter will be drafted by the superintendent or site principal and sent home with each student addressing the situation and the district's response.
- If necessary, all resources with local law enforcement and their communication protocols will also be utilized.

**SPECIFIC WAIVER: SHARED SCHOOL SITE COUNCIL**

First Time Waiver:  X

SW-1 (Rev. 10-2-2009)

<http://www.cde.ca.gov/re/lr/wr/>

Renewal Waiver:    

Send Original plus one copy to:  
Waiver Office, California Department of Education

Send electronic copy in **Word** and  
back-up material to: [waiver@cde.ca.gov](mailto:waiver@cde.ca.gov)

1430 N Street, Suite 5602  
Sacramento, CA 95814

CD CODE						
4	6	3	2	3	0	3

Local educational agency:  Downieville School	Contact name and Title: Derek Cooper, Principal  Dr. Merrill M. Grant, Superintendent	Contact person's e-mail address:  <a href="mailto:dcooper@spjUSD.org">dcooper@spjUSD.org</a>
Address: (City) (State) (ZIP) P. O. Box B, 130 School Street, Downieville CA 95936	Phone (and extension, if necessary): 530 289-3473 x11  FAX: 530 289-3693	

Period of request: (month/day/year) From: 11/1/13 To: 6/8/14	Local board approval date: (Required) December 10, 2013
---	--

**LEGAL CRITERIA**

- Authority for the waiver: Write the Education Code (EC) Section citation, which authorizes the waiver of the specific EC Section you want to waive: EC 52863 Any governing board, on behalf of a school site council, may request the State Board of Education to grant a waiver of any provision of this article. The State Board of Education may grant a request when it finds that the failure to do so would hinder the implementation or maintenance of a successful school-based coordinated program (Effective for 2 years only, may be renewed.)
- California Education Code or California Code of Regulations or portion to be waived.  
EC 52852 School site councils for **small schools sharing** common services or attendance areas, administration and other characteristics.  
Read SBE Waiver Policy for Shared SSC's: <http://www.cde.ca.gov/re/lr/wr/documents/schoolsitepolicyr.doc>  
Wavers meeting these conditions go to SBE Consent Calendar.
- If this is a renewal of a previously approved waiver, please list Waiver No: and date of SBE approval November 18, 2009.
- Collective bargaining unit information.  
Does the district have any employee bargaining units?  No  Yes If yes, please complete required information below:  
  
Bargaining unit(s) consulted on date(s): 12/4/13  
  
Name of bargaining units and representative(s) consulted: Sierra-Plumas Teachers Association  
  
The position(s) of the bargaining unit(s):  Neutral  Support  Oppose (Please specify why)  
  
Comments (if appropriate):
- Advisory committee or school site council that reviewed the waiver (All involved are REQUIRED).  
Name : Amber Sainsbury, Chairperson of Downieville Schools Site Council  
  
Date advisory committee/council reviewed request: December 3, 2013  
  
 Approve  Neutral  Oppose  
  
Were there any objections? Yes  No  (If there were objections please specify)

**SPECIFIC WAIVER REQUEST**

SW-1 (Rev. 10-2-2009)

6. California Education Code or California Code of Regulations section to be waived. Use a strike-out key if only portions of sections are to be waived).

*EC 52852 A school site council shall be established at each school which participates in school-based program coordination. The council shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.*

7. Desired outcome/rationale. State what you hope to accomplish with the waiver. Describe briefly the circumstances that brought about the request and why the waiver is necessary to achieve improved student performance and/or streamline or facilitate local agency operations. (Attach additional pages if necessary.)

Downieville Elementary and Jr/Sr High Schools are located on the western side of Sierra County. Downieville Schools are combined schools with Kindergarten through twelfth grades. We would like to combine the Site Council to serve students at one time. We believe that there would be more parental involvement on the Site Council, as well as volunteers, with this combination. There are only eight (8) teachers at the school and only a few are available to serve on this committee.

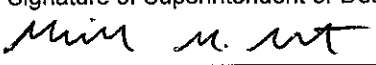
There is one shared principal at the Downieville Schools with a current enrollment of fifty-two (52) students, Kindergarten through twelfth grades. We have the same principal for both elementary and jr/sr high schools. The distance between the two schools is about 30 feet. We are all under one roof sharing the same building.

8. Demographic Information:  
Downieville Schools has a student population of fifty-two (52) and is located in a rural area in Sierra County.

Is this waiver associated with an apportionment related audit penalty? (per EC 41344)  No  Yes  
(If yes, please attach explanation or copy of audit finding)

Has there been a Coordinated Compliance Review finding on this issue?  No  Yes  
(If yes, please attach explanation or copy of CCR finding)

**District or County Certification** – I hereby certify that the information provided on this application is correct and complete.

Signature of Superintendent or Designee: 	Title: SUPERINTENDENT OF SCHOOLS	Date: 12/5/13
Signature of SELPA Director (only if a Special Education Waiver)		Date:
<b>FOR CALIFORNIA DEPARTMENT OF EDUCATION USE ONLY</b>		
Staff Name (type or print):	Staff Signature:	Date:
Unit Manager (type or print):	Unit Manager Signature:	Date:
Division Director (type or print):	Division Director Signature:	Date:
Deputy (type or print):	Deputy Signature:	Date:

**ANNUAL SERVICES AGREEMENT BETWEEN SIERRA-PLUMAS JOINT  
UNIFIED SCHOOL DISTRICT AND SIERRA COUNTY OFFICE OF  
EDUCATION**

THIS AGREEMENT (hereinafter "Agreement") is made and entered into as of this day of January 1, 2014, by and between Sierra-Plumas Joint Unified School District, ("District") and Sierra County Office of Education ("SCOE").

**RECITALS**

WHEREAS, the Legislature has recognized that both the county office of education and the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with, or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established (Education Code §35160, 35160.2); and

WHEREAS, the SCOE desires the District to provide reasonable and necessary services, which are more particularly described below, pursuant to an annually renewable service agreement between the DISTRICT and SCOE; and

WHEREAS, this Agreement supersedes any prior Annual Services Agreement made between the parties.

NOW THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the District and SCOE agree as follows:

**AGREEMENT**

- 1. Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the SCOE, which are not specifically delegated to the District herein, are hereby reserved to the SCOE consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
- 2. Contracted Services:** The SCOE agrees to purchase services ("contracted services") from the DISTRICT from January 1, 2014, through June 30, 2015, as follows:
  - A. Accounts Payable/Purchasing General Accounting Services:** District shall provide accounting services to SCOE as follows: invoice all purchase orders and issue payment for all expenditures, update, file, and monitor unpaid invoices, input purchase orders requisitions, log fixed assets, 1099 reporting, assist with year end close, etc.
  - B. General Office Services:** District shall provide general office services to SCOE as follows: Advertise, post public notices and agendas; receive, open and distribute mail; telephone receptionist duties; prepare board meeting agenda and minutes; other routine clerical work such as keyboarding letters, memos, etc.

- C. Technology Support Services:** District shall provide technology support services to SCOE as follows: internet connection and wide area network (WAN) support, internet filtering as needed, Escape/Mainframe computer support, etc.
  - D. Revenue Management Services:** District shall assist with revenue management services to SCOE as follows: budget development and fiscal planning, identifying potential sources of revenue, assistance with consolidated application and compliance review, assistance with projecting and monitoring expenditures, etc.
  - E. Information Management Services:** District shall provide information management services to SCOE as follows: data information management, assistance in maintenance of a comprehensive and legally sufficient student information management system that tracks special education average daily attendance, enrollment, teacher credentialing information, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunizations, discipline, and special education, etc.
  - F. Special Education Services:** District shall facilitate district-wide Special Education program.
  - G. California School Information Services:** District agrees to provide services to SCOE for the maintenance of California School Information Services.
  - H. Career Tech Pathways (CTP):** District agrees to provide, as mutually agreed, necessary staff, facilities and equipment for CTP courses. In addition, to store fiscal year end inventory as well as when an CTP class is terminated until a mutual agreement is reached as to how the equipment should be dispersed. District shall submit pupil attendance accounting, evaluations and information as required by the County.
  - I. County Technical Assistance and Leadership Fund (CTALF):** District agrees to provide assistance, as directed by County per Attachment A.
3. **Fees and Charges:** Contracted services supplied to SCOE by District, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the SCOE shall reimburse the District for any expenditure paid by the District on behalf of the SCOE, expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
4. **Payments and Record Keeping:** In full payment for the services listed above, the District is hereby authorized to transfer from the General Fund or other appropriate funds to the SCOE School Service Fund maintained by the District, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, and reimbursable expenditures set forth in Exhibit B attached. The District shall promptly notify SCOE of the date and amount of each transfer. With respect to those listed services, which are charged on the basis of "actual costs," District shall keep

reasonable records of such costs for a period of not less than 5 years, and shall allow the SCOE to examine such records upon request.

5. **Term of Agreement:** This Agreement shall commence on January 1, 2014, and end on June 30, 2015, a term of eighteen months.
6. **Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2015, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.
7. **Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein, may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to SCOE of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the SCOE. The SCOE may terminate this Agreement for cause upon 15 days advance written notice to District of a material violation by District of the terms of this Agreement, unless District remedies the breach within said 10-day period.
8. **Materials and Equipment:** The SCOE shall provide materials and equipment necessary for the performance of the duties herein assumed by District unless otherwise specifically agreed to by District. District agrees that in the course of performing some of the duties, as set forth in this Agreement, District may utilize facilities, equipment and materials belonging to SCOE. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to District any ongoing property rights to use or possess such items.
9. **Employment of Personnel:** No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of District, except as expressly acknowledged in writing by District. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of, except as expressly acknowledged in writing by SCOE.
10. **Relationship Between the Parties:** The parties to this Agreement intend that the relationship between them created by this Agreement is that of an independent contractor, and not an employer/employee. It is expressly understood and agreed that SCOE employees are not entitled to any benefits to which District employees are entitled, and that District employees are not entitled to any benefits to which SCOE employees are entitled, including, but not limited to, overtime, retirement benefits, insurance benefits, vacation, workers' compensation benefits, sick or injury leave, or other benefits.
11. **Indemnification:** Each Party to this Agreement shall defend, indemnify, and hold the other harmless from and against all claims, demands, actions and proceedings of



whatever cause or nature, and all costs and expenses connected therewith, including reasonable attorneys' fees, on account of any damage to or loss of any property, or injury to or death of any person, caused in whole or in part by its own negligence, or that of its officers, agents, servants, representatives, employees or subcontractors, in connection with services performed under this Agreement.

12. **Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of California. SCOE and District in fulfilling the terms of this agreement will act in accordance with all applicable laws and regulations.
13. **Severability:** If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.
14. **Entire Agreement:** This Agreement and any attachments hereto shall constitute the full and complete agreement between the parties hereto. All prior representations, understandings and/or agreements are merged herein and are superseded by this Agreement.
15. **Amendments:** Nothing herein shall preclude the parties from negotiating or amending this Agreement to include additional services not contemplated by this Agreement. This Agreement may be altered, amended, changed, or modified only by agreement in writing, executed by the duly appointed representatives of District and SCOE, with specific reference to both this Agreement and the provision(s) which said instrument purports to alter, amend or modify.

IN WITNESS WHEREOF, each of the Parties hereto has duly executed this Agreement as of the dates shown below.

Date: January 1, 2014

By: \_\_\_\_\_  
Sierra-Plumas Joint Unified School District  
Dr. Merrill M. Grant, Superintendent

Date: January 1, 2014

By: \_\_\_\_\_  
Sierra Office of Education  
Dr. Merrill M. Grant, Superintendent

Approved by the Sierra County Board of Education on \_\_\_\_\_.

# Attachment A

## County Technical Assistance and Leadership Funds CTALF

Sierra County Office of Education will administer the CTALF funds in accordance with the scope of work defined by CDE with leadership, administrative oversight, training, and technical assistance. SCOE will abide by the principals and guidelines for activities relative to the CTALF funding.

The scope of activities will include the following:

1. **Employ Effective Research Based Program.** SCOE participants will research available curriculum and field test the curricular strategies for teacher and facility compatibility.
2. **Analysis of Data.** SCOE participants will refine available data and disseminate the summarized results to colleagues. The goals of the intervention program will be refined based upon the summarized data.
3. **Instruction.** SCOE participants will begin the organization and implementation of the curriculum and the instructional strategies using the multimedia and telecom technology. The curricular and extra-curricular resources will be archived and disseminated using the SMART Board technology.
4. **Teacher Training.** Teachers will be trained to use the curriculum with fidelity. The intervention program will provide a full array of curricular activities to support a healthy life style with an emphasis on tobacco free living. The use of the telecom system and the SMART boards will play a critical role in teacher training, gathering of data, and the refinement of program goals.
5. **Family Involvement.** The SCOE participants will establish intervention strategies to provide social and environmental support to families to promote a healthy life style. The intervention strategies will incorporate services form Mental Health, Probation, School Attendance Review Board, and other relative cessation groups as deemed appropriate. The use of our technology will allow for SCOE participants to conduct meetings and disseminate materials via a web based program. Teachers will have access to the web based materials so that they can support efforts initialed at home.
6. **Assessment.** SCOE participants will assess the intervention strategies, classroom instruction, and materials for effectiveness. The participant will release the data that shows an improvement in healthy life styles of Sierra Plumas Joint Unified School District students or the revision and refinement of goals to improve program objectives. The use of SPJUSD technology will be instrumental in assisting with the assessment process.
7. **Fiscal responsibilities.** SCOE participants will have a transparent budget that will provide appropriate instructional materials and strategies to each school site. The use of the telecom system and the use of the SMART boards will expedite the process of disseminating the budget to each site.

## **EXHIBIT A**

### **FEE SCHEDULE FOR CONTRACTED SERVICES**

<b>Staff – Salary &amp; Benefits</b>	<b>Percentage of Actual Cost Billed to SCOE</b>
Account Technician	50%
Technology Coordinator	90%
Administrative Assistant	50%
<b>Career Tech Pathways (CTP)</b>	Not to exceed actual cost paid by the District, or exceed County funding less County expenses
<b>County Technical Assistance and Leadership Fund (CTALF)</b>	Not to exceed actual cost paid by the District, or exceed County funding less County expenses

## **EXHIBIT B**

### **REIMBURSABLE EXPENDITURES**

<b>Expenditures</b>
Workshops attended by SCOE Business Staff
Shared utilities (telephone, electrical, etc.)
Repairs to administration portable building
Shared Office Equipment
Board and Superintendent Health Care Benefits

**ANNUAL SERVICES AGREEMENT BETWEEN THE SIERRA COUNTY  
OFFICE OF EDUCATION AND THE SIERRA-PLUMAS JOINT  
UNIFIED SCHOOL DISTRICT**

THIS AGREEMENT (hereinafter "Agreement") is made and entered into as of this day of January 1, 2014 by and between the Sierra County Office of Education Schools ("SCOE") and Sierra-Plumas Joint Unified School District, ("DISTRICT").

**RECITALS**

WHEREAS, the Legislature has recognized that both the county office of education and the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established (Education Code §35160, 35160.2); and

WHEREAS, the Legislature has specifically authorized the county superintendent of schools, through the county school service fund, to contract with districts to provide various services to assist them in coordination of their educational programs (Education Code §1700, et seq.); and

WHEREAS, the DISTRICT desires the SCOE to provide reasonable and necessary services, which are more particularly described below, pursuant to an annually renewable service agreement between the SCOE and the DISTRICT; and

WHEREAS, this Agreement supersedes any prior Annual Services Agreement made between the parties.

NOW THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the SCOE and the DISTRICT agree as follows:

**AGREEMENT**

1. **Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the DISTRICT, which are not specifically delegated to the SCOE herein, are hereby reserved to the DISTRICT consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
2. **Contracted Services:** The DISTRICT agrees to purchase services ("contracted services") from the SCOE from January 1, 2014, through June 30, 2015, as follows:
  - A. **General Accounting Services:** SCOE shall provide accounting services to DISTRICT as follows: establishing a chart of accounts, account code structure and financial ledgers maintenance and posting of all financial transactions to the DISTRICT's ledger preparation of needed financial reports including monthly cash flow and balance sheets, monthly reconciliation to bank statements and

annual reports and statements, etc.

- B. Payroll Services:** SCOE shall provide payroll services to DISTRICT as follows: preparation of pay warrants; distribution of payroll checks and direct deposits, calculation and forwarding of all tax benefit, retirement, and other withholdings information; processing of professional service agreements and employment agreements/contracts, etc.
- C. Personnel Services:** SCOE shall provide personnel services to DISTRICT as follows: assistance in the development of personnel policies that are consistent with applicable laws; advice and information regarding the recruitment, hiring, training, retention of personnel as well as the conduct of employee evaluations and issuance of potential disciplinary action; maintenance of qualified substitute pools, assistance in the development of wage, salary and employee benefit programs and the compliance of these programs with all applicable regulations; information and assistance regarding compliance with applicable credentialing and fingerprinting requirements; assistance with collective bargaining negotiations and all other general labor matters etc.
- D. Technology Support Services:** SCOE shall contribute to technology support services to DISTRICT as follows: internet connection and wide area network (WAN) support, internet filtering as needed, Escape/Mainframe computer support, etc.
- E. Revenue Management Services:** SCOE shall provide revenue management services to DISTRICT as follows: budget development and fiscal planning, identifying potential sources of revenue, assistance with consolidated application and compliance review, collection and distribution of developer fees and Forest Service/timber harvest payments, assistance with projecting and monitoring expenditures, etc.
- F. Information Management Services:** SCOE shall provide information management information services to DISTRICT as follows: data information management, assistance in maintenance of a comprehensive and legally sufficient student information management system that tracks average daily attendance, enrollment, teacher credentialing information, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunizations, discipline, and special education, etc.
- G. Insurance/Risk Management Services:** SCOE shall provide insurance/risk management services to DISTRICT as follows: acquisition of appropriate insurance, administration of workers' compensation claims, provision of OSHA mandated federal posters, assistance and advice regarding issues such as return to work, light duty, and modified work assignments, development of standard operating policies and procedures consistent with state and federal safety laws, etc.

- H. Construction Contract Management Services:** SCOE shall assist with construction contract management services to DISTRICT as follows: management and oversight of public contract bidding procedures for DISTRICT construction projects, including soliciting, receiving, opening and evaluating bids; handling bid protests; receiving bid bonds and payment bonds; issuing and tracking payments to contractors; processing stop notices: etc.
- I. Special Education Services:** SCOE shall provide special education services to the DISTRICT as follows: provision of qualified staff, including special education specialist and instructional assistants, etc.
- J. Health Services:** SCOE shall provide health services to DISTRICT for nutrition and illness prevention programs, development of emergency response procedures, vision, hearing, scoliosis and other health screening for pupils, etc.
- K. Curriculum and Instruction:** SCOE shall direct and manage educational resources and provide leadership in the development of curriculum and instructional programs.
3. **Fees and Charges:** Contracted services supplied to DISTRICT by SCOE, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the County shall reimburse the DISTRICT for any expenditure paid by the DISTRICT of behalf of the County expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
4. **Payments and Record Keeping:** In full payment for the services listed above and reimbursement of expenditures, the SCOE is hereby authorized to transfer from the General Fund or other appropriate funds of the DISTRICT to the County School Service Fund maintained by the SCOE, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, attached. The Superintendent shall promptly notify the DISTRICT of the date and amount of each transfer. With respect to those listed services which are charged on the basis of "actual costs," SCOE shall keep reasonable records of such costs for a period of not less than 5 years, and shall allow the DISTRICT to examine such records upon request.
5. **Term of Agreement:** This Agreement shall commence on January 1, 2014, and end on June 30, 2015, a term of eighteen months.
6. **Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2015, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.
7. **Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein. SCOE may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to DISTRICT of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the DISTRICT. The DISTRICT may terminate this

Agreement for cause upon 15 days advance written notice to County Office of Education a material violation by Sierra County Office of Education the terms of this Agreement, unless SCOE remedies the breach within said 10-day period.

8. **Materials and Equipment:** The DISTRICT shall provide materials and equipment necessary for the performance of the duties herein assumed by SCOE unless otherwise specifically agreed to by SCOE. SCOE agrees that in the course of performing some of the duties, as set forth in this Agreement, SCOE may utilize facilities, equipment and materials belonging to DISTRICT. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to DISTRICT any ongoing property rights to use or possess such items.
9. **Employment of Personnel:** No agent, employee, or servant of DISTRICT shall be deemed to be an employee, agent or servant of SCOE, except as expressly acknowledged in writing by SCOE. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of DISTRICT, except as expressly acknowledged in writing by DISTRICT.
10. **Relationship Between the Parties:** The parties to this Agreement intend that the relationship between them created by this Agreement is that of an independent contractor, and not an employer/employee. It is expressly understood and agreed that DISTRICT employees are not entitled to any benefits to which SCOE employees are entitled, and that SCOE employees are not entitled to any benefits to which DISTRICT employees are entitled, including, but not limited to, overtime, retirement benefits, insurance benefits, vacation, workers' compensation benefits, sick or injury leave, or other benefits.
11. **Indemnification:** Each Party to this Agreement shall defend, indemnify, and hold the other harmless from and against all claims, demands, actions and proceedings of whatever cause or nature, and all costs and expenses connected therewith, including reasonable attorneys' fees, on account of any damage to or loss of any property, or injury to or death of any person, caused in whole or in part by its own negligence, or that of its officers, agents, servants, representatives, employees or subcontractors, in connection with services performed under this Agreement.
12. **Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of California. SCOE and DISTRICT in fulfilling the terms of this agreement will act in accordance with all applicable laws and regulations.
13. **Severability:** If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.
14. **Entire Agreement:** This Agreement and any attachments hereto shall constitute the full and complete agreement between the parties hereto. All prior representations, understandings and/or agreements are merged herein and are superseded by this Agreement.

15. **Amendments:** Nothing herein shall preclude the parties from negotiating or amending this Agreement to include additional services not contemplated by this Agreement. This Agreement may be altered, amended, changed, or modified only by agreement in writing, executed by the duly appointed representatives of DISTRICT and SCOE, with specific reference to both this Agreement and the provision(s) which said instrument purports to alter, amend or modify.

IN WITNESS WHEREOF, each of the Parties hereto has duly executed this Agreement as of the dates shown below.

Date: January 1, 2014

By: \_\_\_\_\_  
Sierra County Office of Education Schools  
Dr. Merrill M. Grant, Superintendent

Date: January 1, 2014

By: \_\_\_\_\_  
Sierra-Plumas Joint Unified School District  
Dr. Merrill M. Grant, Superintendent

Approved by the Board of Education on \_\_\_\_\_.



## **EXHIBIT A**

### **FEE SCHEDULE FOR CONTRACTED SERVICES**

<b>Salary &amp; Benefits/Outside Contracts</b>	<b>Percentage of Actual Cost Billed to DISTRICT</b>
Business Manager	50%
Personnel Technician	50%
Account Tech III	50%
Technology Coordinator	10%

## **EXHIBIT B**

### **REIMBURSEMENT EXPENDITURES**

Workshops attended by SCOE Business Staff
Shared utilities (telephone, electrical, etc.)
Repairs to administration portable building
Shared Office Equipment

**THIRD AMENDMENT TO COOPERATIVE AGREEMENT  
FOR IMPROVEMENTS AND USE OF THE SIERRAVILLE SCHOOL**

This third amendment to the cooperative agreement for improvements to the Sierraville School is made and is effective January 1, 2013, by and between the County of Sierra, a political subdivision of the State of California ("County") and the Sierra Plumas Joint Unified School District ("District"), collectively the parties, and is intended to amend the original agreement between the parties dated May 2, 2006 and referenced as Sierra County Agreement 2006-103 (#060103), the first amendment to this agreement dated September 21, 2010 and referenced as Sierra County Agreement 2010-127, and the second amendment to this agreement dated March 5, 2013 and referenced as Sierra County Agreement 2013-020.

**WHEREAS**, the County of Sierra and the Sierra Plumas Joint Unified School District have in full force and effect, an existing Cooperative Use Agreement to facilitate the use by the County of State Park Bond Act funding for the Sierraville School Recreation Project, which agreement is dated May 2, 2006 and referenced as Sierra County Agreement 2006-103 (#060103), and amended by an agreement of the parties dated September 21, 2010, referenced as Sierra County Agreement 2010-127 and further amended by agreement dated March 5, 2013 and referenced as Sierra County Agreement 2013-020; and,

**WHEREAS**, the Sierra Plumas Joint Unified School District no longer intends to make use of the modular units previously excepted from the County's right to use of the school under the agreement dated March 5, 2013 and referenced as Sierra County Agreement 2013-020.

**NOW, THEREFORE**, in consideration of the mutual obligations, covenants, and conditions set forth herein, the parties agree to additional or amended provisions as follows:

1. County's right to use and improvement of the Sierraville School site shall encompass the entirety of the premises and shall no longer be limited to those particularized portions of the School set forth in Exhibit A, Exhibit B, Paragraph 2, or any other section of Sierra County Agreement 2006-103 or any amendment thereto.

2. Rental Payments made to county for use of all buildings which are subject to this agreement shall be maintained by the county as an enterprise fund and use of funds shall be limited to operations, maintenance, and capital improvements of said building. Rental payments made solely for the lease of the modular office building shall also be maintained by the county and 20% of said rental payments shall be available at the request of the Sierra Plumas Joint Unified School District for use in making repairs or improvements/replacements.

3. All other terms of Sierra County Agreement 2006-103 (#060103) dated May 2, 2006, Sierra County Agreement 2010-127 dated September 21, 2010, and Sierra County Agreement 2013-020 dated March 5, 2013 shall remain in full force and effect.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement as of the date set forth above.

COUNTY OF SIERRA

DISTRICT

\_\_\_\_\_  
Paul Roen, Vice-Chairman  
Board of Supervisors

\_\_\_\_\_  
Michael I. Moore  
President

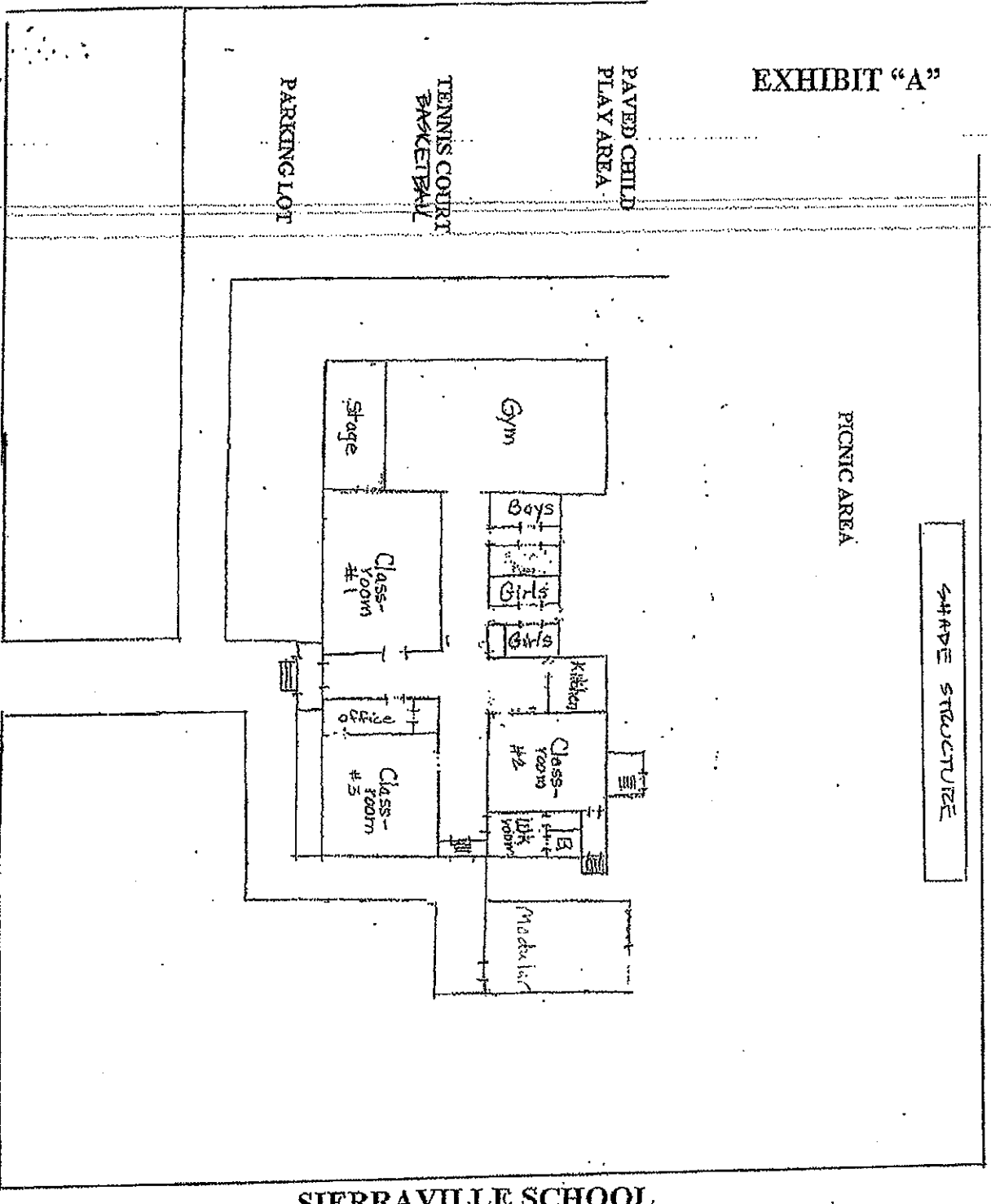
ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Heather Foster  
Clerk of the Board

\_\_\_\_\_  
James A. Curtis  
County Counsel

EXHIBIT "A"



SIERRAVILLE SCHOOL

← STATE HIGHWAY 89 →

## **Facilities Covered By Agreement**

All Classrooms (3)

Kitchen

Restrooms

Gymnasium and State

Office Adjacent to Classroom 3

Small Workroom Adjacent to Classroom 2

Modular Office Building

Exterior Grounds (hard-court areas for basketball, tennis, and outdoor play, child's play area, field, shade structure, storage building, parking areas, front and side landscaped areas)

Use of HVAC and septic/water system

Tables, chairs, and equipment in gymnasium

All remaining interior space within Sierraville School (closets, hallways, etc.)

RELEASE AND ASSIGNMENT

WHEREAS, on or about January 25, 2011, Sierra Plumas Jt. U.S.D. entered into a contract with Feather River Materials, Inc. in the amount of \$88,397.00 for Site Work for Loyalton Middle School Restroom Relocatable (hereinafter referred to as the "Contract"); and

WHEREAS, Western Surety Company issued Performance Bond and Payment Bond Number 929518865 effective January 25, 2011 (hereinafter referred to as the "Bond") on behalf of Feather River Materials, Inc. and in favor of Sierra Plumas Jt. U.S.D.; and

WHEREAS, Western Surety Company previously paid Sierra Plumas Jt. U.S.D. the sum of \$16,887.39 for work to be performed to complete the work of Feather River Materials, Inc. and

WHEREAS, that prior release was not a full and final release of all claims of Sierra Plumas Jt. USD, and

WHEREAS, Sierra Plumas Jt. USD notified Western Surety Company of additional costs for extra ramp coating work and a repair caused by a weakened corner that was badly cracked at the railing post that needed to be removed and replaced, and

WHEREAS, the costs for this additional work is \$1102.50;

NOW THEREFORE, in consideration of the sum of \$1102.50, Sierra Plumas Jt. U.S.D. does hereby release and discharge Western Surety Company, as Surety, from any and all liability on its described Bond.

FURTHER, Sierra Plumas Jt. USD hereby waives any and all rights under California Civil Code section 1542.

IN FURTHER CONSIDERATION of the aforesaid payment, and other good and valuable consideration, Sierra Plumas Jt. U.S.D. hereby assigns, transfers, and sets over to Western Surety Company its rights, claims, actions, or causes of action which it now has or may have against any person, firm, or corporation arising or in any way growing out of the aforescribed claim to the extent of this payment, and hereby appoints and constitutes said Western Surety Company its true, lawful, and irrevocable attorney to demand receipt for and enforce payment, and at the expense of Western Surety Company to sue for said claim.

Dated : December , 2013

Sierra Plumas Jt. U.S.D.

By: \_\_\_\_\_

Printed Name: Dr. Merrill M. Grant

Title: Superintendent

COPY

STATE OF CALIFORNIA

COUNTY OF \_\_\_\_\_ ) ss

Before me this date personally appeared \_\_\_\_\_, known to me to be the person \_\_\_\_\_ agent subscribing hereinabove on behalf of Sierra Plumas Jt. U.S.D., who upon oath acknowledged to me that he is duly authorized to execute the above and foregoing Release And Assignment on behalf of Sierra Plumas Jt. U.S.D., that he has read the foregoing Release and Assignment, and that he has executed the same on behalf of Sierra Plumas Jt. U.S.D. for the purposes and consideration therein expressed.

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

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public in and for said County and State

**Sierra-Plumas Joint Unified School District**  
**2013-2014 First Interim**  
**Presented December 10, 2013**

**Student Attendance/Enrollment**

<b>Attendance:</b>	<b>2010/2011 P2</b>	<b>2011/2012 P2</b>	<b>2012/2013 P-2</b>	<b>2013/2014 Proj</b>	<b>2014/2015 Proj</b>	<b>2015/2016 Proj</b>
Downieville Elementary	24.97	28.39	26.89	23.50	22.38	17.79
Downieville Jr. High	5.91	5.03	6.72	6.03	7.04	7.92
Downieville Sr. High	20.85	19.50	17.03	16.45	15.64	16.00
Loyalton Elementary	176.05	171.30	156.91	160.44	161.00	150.61
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	48.34	47.50	55.10
Loyalton High	112.82	107.73	103.16	100.46	95.18	99.65
Sierra Pass – Continuation	1.34	1.15	4.66	2.00	4.26	1.50
<b>District Total</b>	<b>393.83</b>	<b>382.81</b>	<b>363.89</b>	<b>357.22</b>	<b>353.00</b>	<b>348.57</b>
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
<b>District Total</b>	<b>424</b>	<b>392</b>	<b>373</b>	<b>380</b>	<b>372</b>	<b>372</b>

**REVENUE**

**Local Control Funding Formula (LCFF) and Other State Revenue**

The State implemented a new formula to fund students. The State “merged” many categorical awards/entitlements with the revenue limit revenue with some restrictions to what is known as the as the LCFF. The budget was prepared by using the Revenue Limit Revenue (old formula) and the First Interim was prepared using the LCFF. Under the LCFF the District per student entitlement is estimated to be lower. The law has a provision to hold districts that would receive less per student under the LCFF to be held harmless, therefore will receive the same per ADA funding as they did in 2012-2013. Since the budget adoption the LCFF Revenue increased by \$898,364, however, other State Revenue decreased by (\$810,651), for a net increase of \$87,713.

**Federal Revenue**

Federal Revenue is increase by \$526,360 since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable (Unfavorable)
• Forest Reserve Funds	\$475,000 one year reauthorization
• NCLB, Title I	\$ 30,968 carry over and increase of award
• NCLB, Title II	\$ 25,077 mostly carry over funds
• REAP	\$( 4,055) reduced of award
• Interagency Contracts	\$ ( 630) loss of homeless award

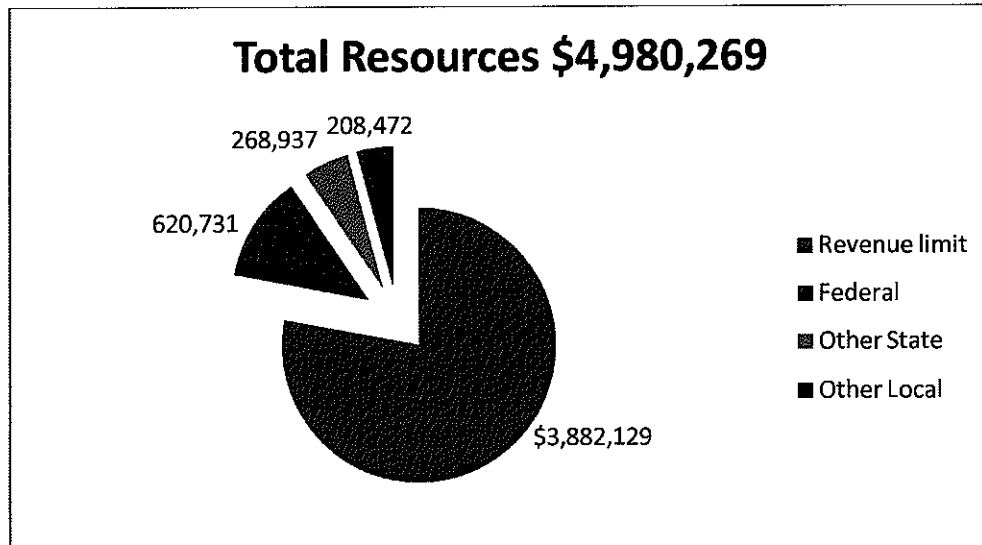
**Local Revenue**

Local Revenue is projected to decrease \$35,546 since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable (Unfavorable)
• Interagency Services	(\$ 64,697)
• Feather River College	\$ 16,544
• Artist in Schools Grants	\$ 14,000
• Barstow College	\$ (1,393)

The chart below compares restricted & unrestricted revenue from the 2011-2012 Actual, 2012-2013 Unaudited Actuals, 2013-14 Adopted Budget and First Interim.

Description	2011-2012 Actual	2012-2013 Unaudited Actuals	2013-2014 Budget	2013-2014 First Interim	Favorable (Unfavorable) Budget vs. First Interim
Revenue limit	\$3,067,795	\$2,997,032	\$2,983,765	\$3,882,129	\$898,364
Federal	741,823	607,441	94,371	620,731	526,360
Other State	1,074,867	1,126,226	1,079,588	268,937	(810,651)
Other Local	255,623	226,560	244,018	208,472	(35,546)
<b>Total</b>	<b>\$5,140,108</b>	<b>\$4,957,259</b>	<b>\$4,401,742</b>	<b>\$4,980,269</b>	<b>\$578,527</b>



### **EXPENDITURES**

#### **General Fund Expenditures**

Expenditures decreased by \$91,873 (General Fund, Unrestricted/Restricted, Page 1, B) from the Board Approved Operating Budget.

This chart compares restricted & unrestricted expenditures from the 2011-2012, 2012-2013 Unaudited Actuals, 2013-14 Adopted Budget and First Interim.

Description	2011-2012 Actual	2012-2013 Unaudited Actuals	2013-2014 Budget	2013-2014 First Interim	Favorable (Unfavorable) Budget vs. First Interim
Certificated	\$1,755,715	\$1,719,914	\$1,690,042	1,681,182	\$8,860
Classified	748,132	722,908	659,674	654,159	5,515
Benefits	1,193,045	1,144,013	1,108,359	1,085,716	22,643
Books & Supplies	207,405	184,338	116,473	250,965	(134,492)
Services & Operating	1,334,542	1,353,515	1,438,695	1,388,636	50,059
Capital Outlay	76,215	47,280	121,000	245,791	(124,791)
Other Outgo	42,085	863,829	27,125	0.00	27,125
<b>Total</b>	<b>\$5,357,139</b>	<b>\$6,035,797</b>	<b>5,161,368</b>	<b>5,306,449</b>	<b>(145,081)</b>



## Total Expenditures \$5,387,417



### Other Financing Sources/Uses

The District's General Operating Fund is projecting a reimbursement from the State Facility Fund (Loyalton High Reroof Hardship Project) in the amount of \$236,161. Cafeteria Enterprise fund is expected to encroachment \$80,968 on the General Fund.

### Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2011-12 actual	(\$217,030)
2012-13 unaudited actuals	(\$1,078,539)
2013-14 projected	\$296,762
2014-15 projected	(70,409)
2015-16 projected	(109,868)

### Projected Ending Fund Balance

2012-13	\$2,496,090
2013-14	\$2,792,852
2014-15	\$2,722,443
2015-16	\$2,612,575

### Other Funds

Cafeteria Special Revenue Fund:	Encroachment \$80,968
County School Facilities Fund:	OPSC Hardship Apportionment \$1,011,161
Special Reserve Fund for Capital Outlay	Restroom Warranty Work \$14,504 (paid by Insurance Company)
Foundation, Bechen:	Scholarships 2 @ \$1,500, EFB \$49,519

### Other Comments

- Proposition 30 was passed by the voters. Revenue generated from Prop 30 will be called the Education Protection Account (EPA). Prop 30 revenue cannot be spent on "administration" and will be paid on a quarterly basis. The district will be using the revenue to pay for salary teachers.

- Non-Prop 20 Lottery rate per ADA estimate is \$126.00 and Prop 20 is \$31 per ADA.
- A positive cash flow for fiscal year 2013-2014 with an ending cash balance of \$3,004,600.
- Reserve requirement is met for all three years. Positive Certification.
- Negotiations for fiscal year 2013-2014 is expected to be settled January 2014 for all bargaining units, represented and unrepresented.
- A 5% Health Care premium increase is included in the multiyear budget for certificated staff.

<b>Personnel</b>	<b>FTE</b>
Certificated	24.10
Cert Mgmt	2.50
Classified Mgmt	1.00
Classified	20.63
Confidential	3.00

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: Dec. 10, 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: 530-993-1660  
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 budget adoption.		X

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: \_\_\_\_\_  
County Superintendent or Designee

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

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: Dec. 10, 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: 530-993-1660

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 01CS). 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 budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	LCFF/Revenue Limit	Projected LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption.		X
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 (2012-13) 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 budget adoption 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 budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first 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	

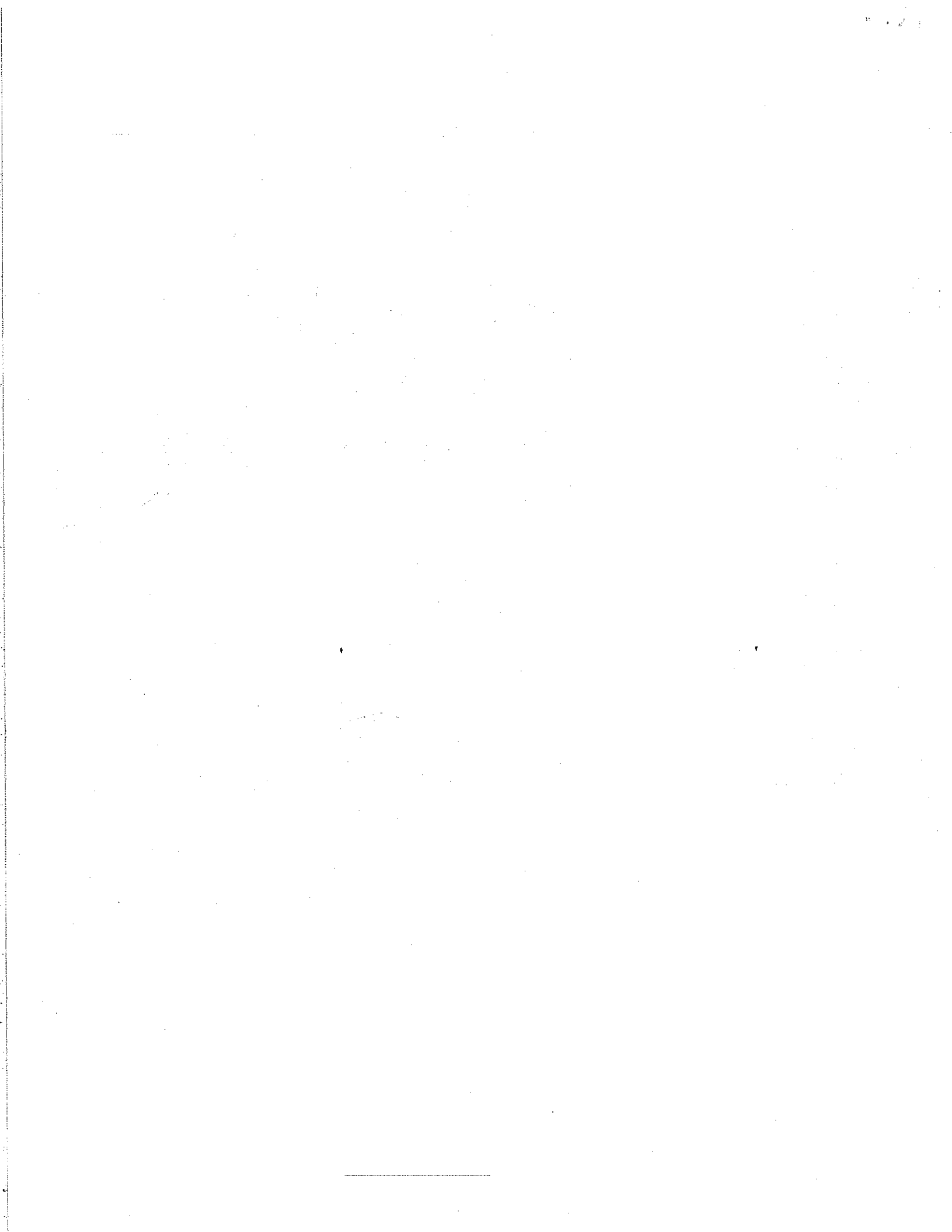
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll 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	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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)						
		363.89	-2.99%	353.00	-1.42%	348.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	552,301.00	15.87%	639,965.00	13.90%	728,895.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,726.00	-13.87%	2,348.00	-16.10%	1,970.00
4. Other Local Revenues	8600-8799	182,838.00	5.95%	193,722.00	0.02%	193,756.00
<b>5. Other Financing Sources</b>						
a. Transfers In	8900-8929	60,017.00	-50.01%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(108,975.00)	34.77%	(146,868.00)	22.83%	(180,393.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>688,907.00</b>	<b>4.39%</b>	<b>719,167.00</b>	<b>7.66%</b>	<b>774,228.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				66,282.00		64,341.00
b. Step & Column Adjustment						608.00
c. Cost-of-Living Adjustment				1,059.00		
d. Other Adjustments				(3,000.00)		
<b>e. Total Certificated Salaries (Sum lines B1a thru B1d)</b>	<b>1000-1999</b>	<b>66,282.00</b>	<b>-2.93%</b>	<b>64,341.00</b>	<b>0.94%</b>	<b>64,949.00</b>
<b>2. Classified Salaries</b>						
a. Base Salaries				237,830.00		242,904.00
b. Step & Column Adjustment				318.00		494.00
c. Cost-of-Living Adjustment				4,756.00		
d. Other Adjustments						
<b>e. Total Classified Salaries (Sum lines B2a thru B2d)</b>	<b>2000-2999</b>	<b>237,830.00</b>	<b>2.13%</b>	<b>242,904.00</b>	<b>0.20%</b>	<b>243,398.00</b>
3. Employee Benefits	3000-3999	187,475.00	6.75%	200,130.00	0.28%	200,697.00
4. Books and Supplies	4000-4999	14,050.00	-0.36%	14,000.00	0.00%	14,000.00
5. Services and Other Operating Expenditures	5000-5999	317,831.00	-10.33%	285,000.00	0.00%	285,000.00
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	17,619.00	16.40%	20,509.00	2.61%	21,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(27,035.00)	-16.50%	(22,575.00)	0.00%	(22,575.00)
<b>9. Other Financing Uses</b>						
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
<b>10. Other Adjustments (Explain in Section F below)</b>						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>814,052.00</b>	<b>-1.20%</b>	<b>804,309.00</b>	<b>0.27%</b>	<b>806,513.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(125,145.00)		(85,142.00)		(32,285.00)
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		1,962,433.00		1,837,288.00		1,752,146.00
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		1,837,288.00		1,752,146.00		1,719,861.00
<b>3. Components of Ending Fund Balance (Form 011)</b>						
<b>a. Nonspendable</b>						
	9710-9719	500.00				
<b>b. Restricted</b>						
	9740					
<b>c. Committed</b>						
<b>1. Stabilization Arrangements</b>						
	9750	0.00		0.00		0.00
<b>2. Other Commitments</b>						
	9760	0.00		0.00		0.00
<b>d. Assigned</b>						
	9780	57,615.00		84,600.00		110,000.00
<b>e. Unassigned/Unappropriated</b>						
<b>1. Reserve for Economic Uncertainties</b>						
	9789	150,000.00		150,000.00		150,000.00
<b>2. Unassigned/Unappropriated</b>						
	9790	1,629,173.00		1,517,546.00		1,459,861.00
<b>f. Total Components of Ending Fund Balance</b>						
<b>(Line D3f must agree with line D2)</b>						
		<b>1,837,288.00</b>		<b>1,752,146.00</b>		<b>1,719,861.00</b>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>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)</b>						
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	189,164.00	-20.55%	150,284.00	-0.44%	149,628.00
3. Other State Revenues	8300-8599	488,324.00	-24.59%	368,253.00	-7.13%	342,008.00
4. Other Local Revenues	8600-8799	7,000.00	-100.00%	0.00	0.00%	0.00
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	108,975.00	34.77%	146,868.00	22.83%	180,393.00
6. Total (Sum lines A1 thru A5c)		793,463.00	-16.14%	665,405.00	1.00%	672,029.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				268,545.00		276,198.00
b. Step & Column Adjustment				2,313.00		2,666.00
c. Cost-of-Living Adjustment				5,340.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,545.00	2.85%	276,198.00	0.97%	278,864.00
2. Classified Salaries						
a. Base Salaries				94,699.00		98,878.00
b. Step & Column Adjustment				2,289.00		1,166.00
c. Cost-of-Living Adjustment				1,890.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	94,699.00	4.41%	98,878.00	1.18%	100,044.00
3. Employee Benefits	3000-3999	123,248.00	2.23%	126,000.00	0.79%	127,000.00
4. Books and Supplies	4000-4999	15,459.00	111.84%	32,748.00	-63.36%	12,000.00
5. Services and Other Operating Expenditures	5000-5999	198,758.00	-35.52%	128,154.00	2.65%	131,546.00
6. Capital Outlay	6000-6999	58,662.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,035.00	-16.50%	22,575.00	0.00%	22,575.00
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)		786,406.00	-12.95%	684,553.00	-1.83%	672,029.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		7,057.00		(19,148.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		12,091.00		19,148.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		19,148.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,148.00				
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)		19,148.00		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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)						
		363.89	-2.99%	353.00	-1.42%	348.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	552,301.00	15.87%	639,965.00	13.90%	728,895.00
2. Federal Revenues	8100-8299	189,164.00	-20.55%	150,284.00	-0.44%	149,628.00
3. Other State Revenues	8300-8599	491,050.00	-24.53%	370,601.00	-7.18%	343,978.00
4. Other Local Revenues	8600-8799	189,838.00	2.05%	193,722.00	0.02%	193,756.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,017.00	-50.01%	30,000.00	0.00%	30,000.00
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 A5c)		1,482,370.00	-6.60%	1,384,572.00	4.46%	1,446,257.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				334,827.00		340,539.00
b. Step & Column Adjustment				2,313.00		3,274.00
c. Cost-of-Living Adjustment				6,399.00		0.00
d. Other Adjustments				(3,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	334,827.00	1.71%	340,539.00	0.96%	343,813.00
<b>2. Classified Salaries</b>						
a. Base Salaries				332,529.00		341,782.00
b. Step & Column Adjustment				2,607.00		1,660.00
c. Cost-of-Living Adjustment				6,646.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	332,529.00	2.78%	341,782.00	0.49%	343,442.00
3. Employee Benefits	3000-3999	310,723.00	4.96%	326,130.00	0.48%	327,697.00
4. Books and Supplies	4000-4999	29,509.00	58.42%	46,748.00	-44.38%	26,000.00
5. Services and Other Operating Expenditures	5000-5999	516,589.00	-20.02%	413,154.00	0.82%	416,546.00
6. Capital Outlay	6000-6999	58,662.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,619.00	16.40%	20,509.00	2.61%	21,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
<b>9. Other Financing Uses</b>						
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)		1,600,458.00	-6.97%	1,488,862.00	-0.69%	1,478,542.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(118,088.00)		(104,290.00)		(32,285.00)
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		1,974,524.00		1,856,436.00		1,752,146.00
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		1,856,436.00		1,752,146.00		1,719,861.00
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	500.00		0.00		0.00
b. Restricted	9740	19,148.00		0.00		0.00
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	57,615.00		84,600.00		110,000.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	150,000.00		150,000.00		150,000.00
2. Unassigned/Unappropriated	9790	1,629,173.00		1,517,546.00		1,459,861.00
<b>f. Total Components of Ending Fund Balance</b>						
(Line D3f must agree with line D2)						
		1,856,436.00		1,752,146.00		1,719,861.00



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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	407,491.00	407,491.00	243,345.00	552,301.00	144,810.00	35.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,116.00	84,116.00	6,897.40	2,726.00	(81,390.00)	-96.8%
4) Other Local Revenue		8600-8799	233,425.00	233,425.00	82,396.68	182,838.00	(50,587.00)	-21.7%
5) TOTAL, REVENUES			725,032.00	725,032.00	332,639.08	737,865.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,309.00	40,309.00	17,214.91	66,282.00	(25,973.00)	-64.4%
2) Classified Salaries		2000-2999	220,819.00	220,819.00	73,906.53	237,830.00	(17,011.00)	-7.7%
3) Employee Benefits		3000-3999	185,443.00	185,443.00	54,194.45	187,657.00	(2,214.00)	-1.2%
4) Books and Supplies		4000-4999	15,050.00	15,050.00	1,508.81	14,050.00	1,000.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	197,727.00	197,727.00	81,878.07	317,831.00	(120,104.00)	-60.7%
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	356,594.00	356,594.00	3,148.68	17,619.00	338,975.00	95.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,452.00)	(25,452.00)	0.00	(27,035.00)	1,583.00	-6.2%
9) TOTAL, EXPENDITURES			990,490.00	990,490.00	231,851.45	814,234.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(265,458.00)	(265,458.00)	100,787.63	(76,369.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,017.00	60,017.00	New
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	(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,936.00)	(84,936.00)	0.00	(48,958.00)		

2013-14 First Interim  
County School Service Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(350,394.00)	(350,394.00)	100,787.63	(125,327.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,598,718.00	1,598,718.00		1,962,433.00	363,715.00	22.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,718.00	1,598,718.00		1,962,433.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,718.00	1,598,718.00		1,962,433.00		
2) Ending Balance, June 30 (E + F1e)			1,248,324.00	1,248,324.00		1,837,106.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	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	65,000.00	65,000.00		57,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	163,000.00	163,000.00		150,000.00		
Unassigned/Unappropriated Amount			1,019,824.00	1,019,824.00		1,628,991.00		

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)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	254,121.00	254,121.00	228,000.00	428,021.00	173,900.00	68.4%
Education Protection Account State Aid - Current Year		8012	90,365.00	90,365.00	15,345.00	61,380.00	(28,985.00)	-32.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	100.00	100.00	0.00	0.00	(100.00)	-100.0%
Timber Yield Tax		8022	5.00	5.00	0.00	0.00	(5.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Prior Years' Taxes		8043	40.00	40.00	0.00	40.00	0.00	0.0%
Supplemental Taxes		8044	200.00	200.00	0.00	200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	660.00	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-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/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 LCFF/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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>FEDERAL REVENUE</b>								
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: 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						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	458.00	458.00	0.00	458.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,510.00	4,510.00	457.40	2,268.00	(2,242.00)	-49.7%
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, 6680, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	79,148.00	79,148.00	6,440.00	0.00	(79,148.00)	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			84,116.00	84,116.00	6,897.40	2,726.00	(81,390.00)	-96.8%



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<b>OTHER LOCAL REVENUE</b>								
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 LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/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	6,100.00	6,100.00	4,512.96	6,000.00	(100.00)	-1.6%
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	227,325.00	227,325.00	77,883.72	176,838.00	(50,487.00)	-22.2%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>233,425.00</b>	<b>233,425.00</b>	<b>82,396.68</b>	<b>182,838.00</b>	<b>(50,587.00)</b>	<b>-21.7%</b>
<b>TOTAL REVENUES</b>			<b>725,032.00</b>	<b>725,032.00</b>	<b>332,639.08</b>	<b>737,865.00</b>	<b>12,833.00</b>	<b>1.8%</b>

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 Teachers' Salaries		1100	22,279.00	22,279.00	6,305.80	26,282.00	(4,003.00)	-18.0%
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	10,909.11	40,000.00	(21,970.00)	-121.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,309.00</b>	<b>40,309.00</b>	<b>17,214.91</b>	<b>66,282.00</b>	<b>(25,973.00)</b>	<b>-64.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,517.00	8,517.00	1,611.76	8,874.00	(357.00)	-4.2%
Classified Support Salaries		2200	8,350.00	8,350.00	3,590.74	8,744.00	(394.00)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	90,812.00	90,812.00	30,120.00	94,858.00	(4,046.00)	-4.5%
Clerical, Technical and Office Salaries		2400	113,140.00	113,140.00	38,584.03	125,354.00	(12,214.00)	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>220,819.00</b>	<b>220,819.00</b>	<b>73,906.53</b>	<b>237,830.00</b>	<b>(17,011.00)</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,838.00	1,838.00	1,424.67	5,881.00	(4,043.00)	-220.0%
PERS		3201-3202	42,721.00	42,721.00	12,400.18	41,144.00	1,577.00	3.7%
OASDI/Medicare/Alternative		3301-3302	18,554.00	18,554.00	5,729.18	18,023.00	531.00	2.9%
Health and Welfare Benefits		3401-3402	85,329.00	85,329.00	25,454.58	86,680.00	(1,351.00)	-1.6%
Unemployment Insurance		3501-3502	1,145.00	1,145.00	48.77	155.00	990.00	86.5%
Workers' Compensation		3601-3602	8,126.00	8,126.00	2,657.85	8,885.00	(759.00)	-9.3%
OPEB, Allocated		3701-3702	27,730.00	27,730.00	0.00	13,810.00	13,920.00	50.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	6,479.22	13,079.00	(13,079.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>185,443.00</b>	<b>185,443.00</b>	<b>54,194.45</b>	<b>187,657.00</b>	<b>(2,214.00)</b>	<b>-1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
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	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	14,750.00	14,750.00	1,508.81	13,750.00	1,000.00	6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,050.00</b>	<b>15,050.00</b>	<b>1,508.81</b>	<b>14,050.00</b>	<b>1,000.00</b>	<b>6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	632.43	6,200.00	0.00	0.0%
Dues and Memberships		5300	16,870.00	16,870.00	9,001.00	48,970.00	(32,100.00)	-190.3%
Insurance		5400-5450	5,000.00	5,000.00	4,741.54	5,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	1,235.51	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,100.00	2,100.00	209.69	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	161,557.00	161,557.00	65,868.98	249,561.00	(88,004.00)	-54.5%
Communications		5900	2,000.00	2,000.00	188.92	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>197,727.00</b>	<b>197,727.00</b>	<b>81,878.07</b>	<b>317,831.00</b>	<b>(120,104.00)</b>	<b>-60.7%</b>



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<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	143,407.00	143,407.00	0.00	0.00	143,407.00	100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	213,187.00	213,187.00	3,148.68	17,619.00	195,568.00	91.7%
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/P 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>356,594.00</b>	<b>356,594.00</b>	<b>3,148.68</b>	<b>17,619.00</b>	<b>338,975.00</b>	<b>95.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(25,452.00)	(25,452.00)	0.00	(27,035.00)	1,583.00	-6.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(25,452.00)</b>	<b>(25,452.00)</b>	<b>0.00</b>	<b>(27,035.00)</b>	<b>1,583.00</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>990,490.00</b>	<b>990,490.00</b>	<b>231,851.45</b>	<b>814,234.00</b>	<b>176,256.00</b>	<b>17.8%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	60,017.00	60,017.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	60,017.00	60,017.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Bldings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(84,936.00)	(84,936.00)	0.00	(48,958.00)	35,978.00	-42.4%

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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	166,294.00	166,294.00	14,644.31	189,164.00	22,870.00	13.8%
3) Other State Revenue		8300-8599	386,368.00	386,368.00	69,545.10	488,324.00	101,956.00	26.4%
4) Other Local Revenue		8600-8799	27,125.00	27,125.00	0.00	7,000.00	(20,125.00)	-74.2%
5) TOTAL REVENUES			579,787.00	579,787.00	84,189.41	684,488.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	248,252.00	248,252.00	61,298.80	268,545.00	(20,293.00)	-8.2%
2) Classified Salaries		2000-2999	109,699.00	109,699.00	20,084.30	94,699.00	15,000.00	13.7%
3) Employee Benefits		3000-3999	122,702.00	122,702.00	27,487.90	123,248.00	(546.00)	-0.4%
4) Books and Supplies		4000-4999	20,338.00	20,338.00	3,745.64	15,459.00	4,879.00	24.0%
5) Services and Other Operating Expenditures		5000-5999	138,280.00	138,280.00	39,791.98	198,758.00	(60,478.00)	-43.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	58,662.00	(58,662.00)	New
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	25,452.00	25,452.00	0.00	27,035.00	(1,583.00)	-6.2%
9) TOTAL EXPENDITURES			664,723.00	664,723.00	152,408.62	786,406.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(84,936.00)	(84,936.00)	(66,219.21)	(101,918.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	84,936.00	84,936.00	0.00	108,975.00	24,039.00	28.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,936.00	84,936.00	0.00	108,975.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(68,219.21)	7,057.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		12,091.00	12,091.00	New
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		12,091.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		12,091.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		19,148.00		
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		19,148.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	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-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/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 LCFF/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%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,512.00	96,512.00	0.00	96,512.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,818.00	37,818.00	799.00	39,922.00	2,104.00	5.6%
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: 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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	5,898.00	5,898.00	0.00	6,500.00	602.00	10.2%
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%
All Other Federal Revenue	All Other	8290	26,066.00	26,066.00	13,845.31	46,230.00	20,164.00	77.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>166,294.00</b>	<b>166,294.00</b>	<b>14,644.31</b>	<b>189,164.00</b>	<b>22,870.00</b>	<b>13.8%</b>
<b>OTHER STATE REVENUE</b>								
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	310,462.00	310,462.00	0.00	310,462.00	0.00	0.0%
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 Material		8560	950.00	950.00	123.46	540.00	(410.00)	-43.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	37,500.00	37,500.00	56,582.64	101,980.00	64,480.00	171.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	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	37,456.00	37,456.00	12,839.00	75,342.00	37,886.00	101.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>386,368.00</b>	<b>386,368.00</b>	<b>69,545.10</b>	<b>488,324.00</b>	<b>101,956.00</b>	<b>26.4%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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 LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/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-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	7,000.00	7,000.00	New
Tuition		8710	27,125.00	27,125.00	0.00	0.00	(27,125.00)	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,125.00</b>	<b>27,125.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>(20,125.00)</b>	<b>-74.2%</b>
<b>TOTAL, REVENUES</b>			<b>579,787.00</b>	<b>579,787.00</b>	<b>84,189.41</b>	<b>684,488.00</b>	<b>104,701.00</b>	<b>18.1%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	142,698.00	142,698.00	33,899.80	158,470.00	(15,772.00)	-11.1%
Certificated Pupil Support Salaries		1200	58,392.00	58,392.00	11,678.40	67,291.00	(8,899.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	47,162.00	47,162.00	15,720.60	42,784.00	4,378.00	9.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>248,252.00</b>	<b>248,252.00</b>	<b>61,298.80</b>	<b>268,545.00</b>	<b>(20,293.00)</b>	<b>-8.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	98,667.00	98,667.00	18,424.98	85,605.00	13,062.00	13.2%
Classified Support Salaries		2200	4,888.00	4,888.00	923.32	5,094.00	(206.00)	-4.2%
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	6,144.00	736.00	4,000.00	2,144.00	34.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>109,699.00</b>	<b>109,699.00</b>	<b>20,084.30</b>	<b>94,699.00</b>	<b>15,000.00</b>	<b>13.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,481.00	20,481.00	4,984.52	22,066.00	(1,585.00)	-7.7%
PERS		3201-3202	9,353.00	9,353.00	1,706.90	8,031.00	1,322.00	14.1%
OASDI/Medicare/Alternative		3301-3302	11,568.00	11,568.00	2,338.40	10,355.00	1,213.00	10.5%
Health and Welfare Benefits		3401-3402	69,893.00	69,893.00	16,080.50	72,345.00	(2,452.00)	-3.5%
Unemployment Insurance		3501-3502	378.00	378.00	40.37	178.00	200.00	52.9%
Workers' Compensation		3601-3602	11,029.00	11,029.00	2,337.21	10,273.00	756.00	6.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>122,702.00</b>	<b>122,702.00</b>	<b>27,487.90</b>	<b>123,248.00</b>	<b>(546.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	400.00	(400.00)	New
Books and Other Reference Materials		4200	6,313.00	6,313.00	0.00	1,822.00	4,491.00	71.1%
Materials and Supplies		4300	14,025.00	14,025.00	3,745.64	13,237.00	788.00	5.6%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,338.00</b>	<b>20,338.00</b>	<b>3,745.64</b>	<b>15,459.00</b>	<b>4,879.00</b>	<b>24.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,544.00	33,544.00	12,644.00	33,544.00	0.00	0.0%
Travel and Conferences		5200	17,785.00	17,785.00	2,153.82	9,028.00	8,757.00	49.2%
Dues and Memberships		5300	600.00	600.00	600.00	600.00	0.00	0.0%
Insurance		5400-5450	5,200.00	5,200.00	5,407.46	5,450.00	(250.00)	-4.8%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	920.11	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	95.28	600.00	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	76,551.00	76,551.00	17,971.31	145,536.00	(68,985.00)	-90.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>138,280.00</b>	<b>138,280.00</b>	<b>39,791.98</b>	<b>198,758.00</b>	<b>(60,478.00)</b>	<b>-43.7%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	30,032.00	(30,032.00)	New
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	28,630.00	(28,630.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,662.00</b>	<b>(58,662.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	25,452.00	25,452.00	0.00	27,035.00	(1,583.00)	-6.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,452.00</b>	<b>25,452.00</b>	<b>0.00</b>	<b>27,035.00</b>	<b>(1,583.00)</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>664,723.00</b>	<b>664,723.00</b>	<b>152,408.62</b>	<b>786,406.00</b>	<b>(121,683.00)</b>	<b>-18.3%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	84,936.00	84,936.00	0.00	108,975.00	24,039.00	28.3%
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			84,936.00	84,936.00	0.00	108,975.00	24,039.00	28.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			84,936.00	84,936.00	0.00	108,975.00	(24,039.00)	28.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	407,491.00	407,491.00	243,345.00	552,301.00	144,810.00	35.5%
2) Federal Revenue		8100-8299	166,294.00	166,294.00	14,644.31	189,164.00	22,870.00	13.8%
3) Other State Revenue		8300-8599	470,484.00	470,484.00	76,442.50	491,050.00	20,566.00	4.4%
4) Other Local Revenue		8600-8799	260,550.00	260,550.00	82,396.68	189,838.00	(70,712.00)	-27.1%
5) TOTAL, REVENUES			1,304,819.00	1,304,819.00	416,828.49	1,422,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	288,561.00	288,561.00	78,513.71	334,827.00	(46,266.00)	-16.0%
2) Classified Salaries		2000-2999	330,518.00	330,518.00	93,990.83	332,529.00	(2,011.00)	-0.6%
3) Employee Benefits		3000-3999	308,145.00	308,145.00	81,682.35	310,905.00	(2,760.00)	-0.9%
4) Books and Supplies		4000-4999	35,388.00	35,388.00	5,254.45	29,509.00	5,879.00	16.6%
5) Services and Other Operating Expenditures		5000-5999	336,007.00	336,007.00	121,670.05	516,589.00	(180,582.00)	-53.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	58,662.00	(58,662.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	356,594.00	356,594.00	3,148.68	17,619.00	338,975.00	95.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,655,213.00	1,655,213.00	384,260.07	1,600,640.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(350,394.00)	(350,394.00)	32,568.42	(178,287.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,017.00	60,017.00	New
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			0.00	0.00	0.00	60,017.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(350,394.00)	(350,394.00)	32,568.42	(118,270.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,598,718.00	1,598,718.00		1,974,524.00	375,806.00	23.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,718.00	1,598,718.00		1,974,524.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,718.00	1,598,718.00		1,974,524.00		
2) Ending Balance, June 30 (E + F1e)			1,248,324.00	1,248,324.00		1,856,254.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	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		9740	0.00	0.00		19,148.00		
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	65,000.00	65,000.00		57,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	163,000.00	163,000.00		150,000.00		
Unassigned/Unappropriated Amount		9790	1,019,824.00	1,019,824.00		1,628,991.00		

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)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	254,121.00	254,121.00	228,000.00	428,021.00	173,900.00	68.4%
Education Protection Account State Aid - Current Year		8012	90,365.00	90,365.00	15,345.00	61,380.00	(28,985.00)	-32.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	100.00	100.00	0.00	0.00	(100.00)	-100.0%
Timber Yield Tax		8022	5.00	5.00	0.00	0.00	(5.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Prior Years' Taxes		8043	40.00	40.00	0.00	40.00	0.00	0.0%
Supplemental Taxes		8044	200.00	200.00	0.00	200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	660.00	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-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/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 LCFF/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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,512.00	96,512.00	0.00	96,512.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,818.00	37,818.00	799.00	39,922.00	2,104.00	5.6%
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: 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%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	5,898.00	5,898.00	0.00	6,500.00	602.00	10.2%
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%
All Other Federal Revenue	All Other	8290	26,066.00	26,066.00	13,845.31	46,230.00	20,164.00	77.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>166,294.00</b>	<b>166,294.00</b>	<b>14,644.31</b>	<b>189,164.00</b>	<b>22,870.00</b>	<b>13.8%</b>
<b>OTHER STATE REVENUE</b>								
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	310,462.00	310,462.00	0.00	310,462.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	458.00	458.00	0.00	458.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materit		8560	5,460.00	5,460.00	580.86	2,808.00	(2,652.00)	-48.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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, 6680, 6690	8590	37,500.00	37,500.00	56,582.64	101,980.00	64,480.00	171.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	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	116,604.00	116,604.00	19,279.00	75,342.00	(41,262.00)	-35.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>470,484.00</b>	<b>470,484.00</b>	<b>76,442.50</b>	<b>491,050.00</b>	<b>20,566.00</b>	<b>4.4%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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 LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/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	6,100.00	6,100.00	4,512.96	6,000.00	(100.00)	-1.6%
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	227,325.00	227,325.00	77,883.72	176,838.00	(50,487.00)	-22.2%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	0.00	0.00	0.00	7,000.00	7,000.00	New
Tuition								
		8710	27,125.00	27,125.00	0.00	0.00	(27,125.00)	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>260,550.00</b>	<b>260,550.00</b>	<b>82,396.68</b>	<b>189,838.00</b>	<b>(70,712.00)</b>	<b>-27.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,304,819.00</b>	<b>1,304,819.00</b>	<b>416,828.49</b>	<b>1,422,353.00</b>	<b>117,534.00</b>	<b>9.0%</b>

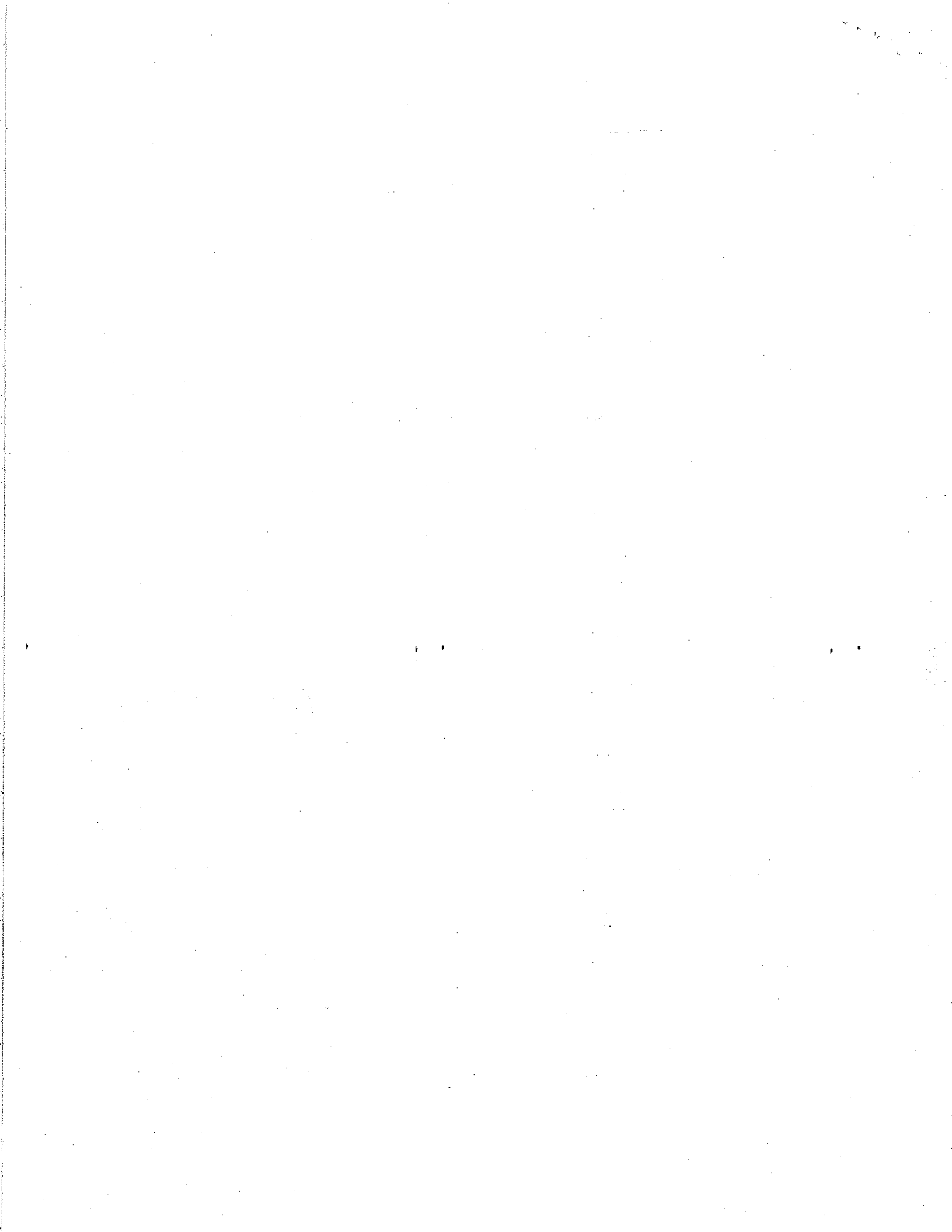
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	164,977.00	164,977.00	40,205.60	184,752.00	(19,775.00)	-12.0%
Certificated Pupil Support Salaries		1200	58,392.00	58,392.00	11,678.40	67,291.00	(8,899.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	65,192.00	65,192.00	26,629.71	82,784.00	(17,592.00)	-27.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>288,561.00</b>	<b>288,561.00</b>	<b>78,513.71</b>	<b>334,827.00</b>	<b>(46,266.00)</b>	<b>-16.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	107,184.00	107,184.00	20,036.74	94,479.00	12,705.00	11.9%
Classified Support Salaries		2200	13,238.00	13,238.00	4,514.06	13,838.00	(600.00)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	90,812.00	90,812.00	30,120.00	94,858.00	(4,046.00)	-4.5%
Clerical, Technical and Office Salaries		2400	113,140.00	113,140.00	38,564.03	125,354.00	(12,214.00)	-10.8%
Other Classified Salaries		2900	6,144.00	6,144.00	736.00	4,000.00	2,144.00	34.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>330,518.00</b>	<b>330,518.00</b>	<b>93,990.83</b>	<b>332,529.00</b>	<b>(2,011.00)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,319.00	22,319.00	6,409.19	27,947.00	(5,628.00)	-25.2%
PERS		3201-3202	52,074.00	52,074.00	14,107.08	49,175.00	2,899.00	5.6%
OASDI/Medicare/Alternative		3301-3302	30,122.00	30,122.00	8,067.58	28,378.00	1,744.00	5.8%
Health and Welfare Benefits		3401-3402	155,222.00	155,222.00	41,535.08	159,025.00	(3,803.00)	-2.5%
Unemployment Insurance		3501-3502	1,523.00	1,523.00	89.14	333.00	1,190.00	78.1%
Workers' Compensation		3601-3602	19,155.00	19,155.00	4,995.06	19,158.00	(3.00)	0.0%
OPEB, Allocated		3701-3702	27,730.00	27,730.00	0.00	13,810.00	13,920.00	50.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	6,479.22	13,079.00	(13,079.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>308,145.00</b>	<b>308,145.00</b>	<b>81,682.35</b>	<b>310,905.00</b>	<b>(2,760.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	400.00	(400.00)	New
Books and Other Reference Materials		4200	6,613.00	6,613.00	0.00	2,122.00	4,491.00	67.9%
Materials and Supplies		4300	28,775.00	28,775.00	5,254.45	26,987.00	1,788.00	6.2%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>35,388.00</b>	<b>35,388.00</b>	<b>5,254.45</b>	<b>29,509.00</b>	<b>5,879.00</b>	<b>16.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,544.00	33,544.00	12,644.00	33,544.00	0.00	0.0%
Travel and Conferences		5200	23,985.00	23,985.00	2,786.25	15,228.00	8,757.00	36.5%
Dues and Memberships		5300	17,470.00	17,470.00	9,601.00	49,570.00	(32,100.00)	-183.7%
Insurance		5400-5450	10,200.00	10,200.00	10,149.00	10,450.00	(250.00)	-2.5%
Operations and Housekeeping Services		5500	8,000.00	8,000.00	2,155.62	8,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,700.00	304.97	2,700.00	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	238,108.00	238,108.00	83,840.29	395,097.00	(156,989.00)	-65.9%
Communications		5900	2,000.00	2,000.00	188.92	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>336,007.00</b>	<b>336,007.00</b>	<b>121,670.05</b>	<b>516,589.00</b>	<b>(180,582.00)</b>	<b>-53.7%</b>



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)
<b>CAPITAL OUTLAY</b>								
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	30,032.00	(30,032.00)	New
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	28,630.00	(28,630.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,662.00</b>	<b>(58,662.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	143,407.00	143,407.00	0.00	0.00	143,407.00	100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	213,187.00	213,187.00	3,148.68	17,619.00	195,568.00	91.7%
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%
<b>Transfers of Pass-Through Revenues</b>								
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%
<b>Special Education SELPA Transfers of Apportionments</b>								
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%
<b>ROC/P Transfers of Apportionments</b>								
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%
<b>Other Transfers of Apportionments</b>								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>356,594.00</b>	<b>356,594.00</b>	<b>3,148.68</b>	<b>17,619.00</b>	<b>338,975.00</b>	<b>95.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,655,213.00</b>	<b>1,655,213.00</b>	<b>384,260.07</b>	<b>1,600,640.00</b>	<b>54,573.00</b>	<b>3.3%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	60,017.00	60,017.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	60,017.00	60,017.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			0.00	0.00	0.00	60,017.00	(60,017.00)	New

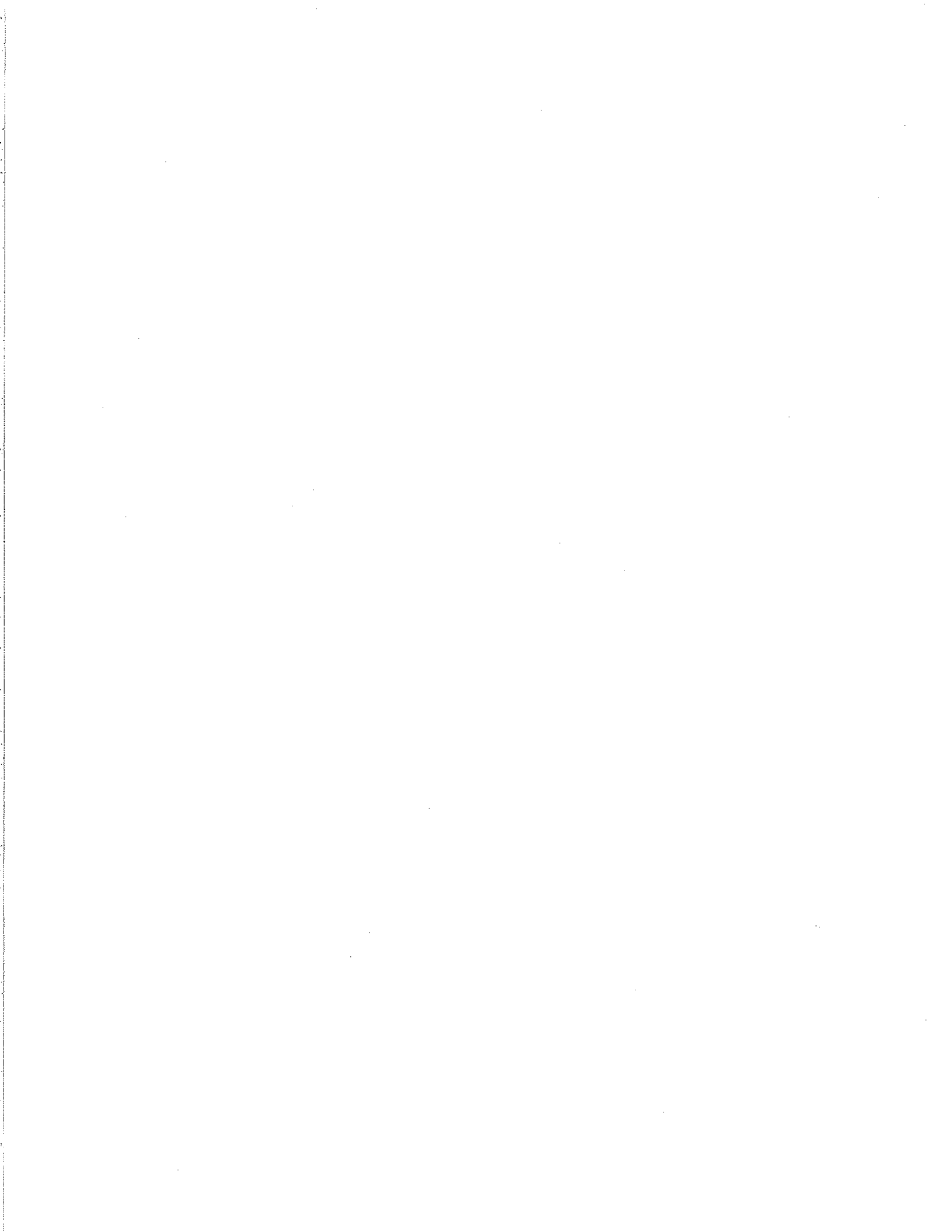
<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	19,148.00
Total, Restricted Balance		<u>19,148.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	400,117.00	400,117.00	New
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			0.00	0.00	0.00	400,117.00		
<b>B. EXPENDITURES</b>								
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	0.00	0.00	0.00	340,100.00	(340,100.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	340,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	60,017.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	60,017.00	(60,017.00)	New
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			0.00	0.00	0.00	(60,017.00)		

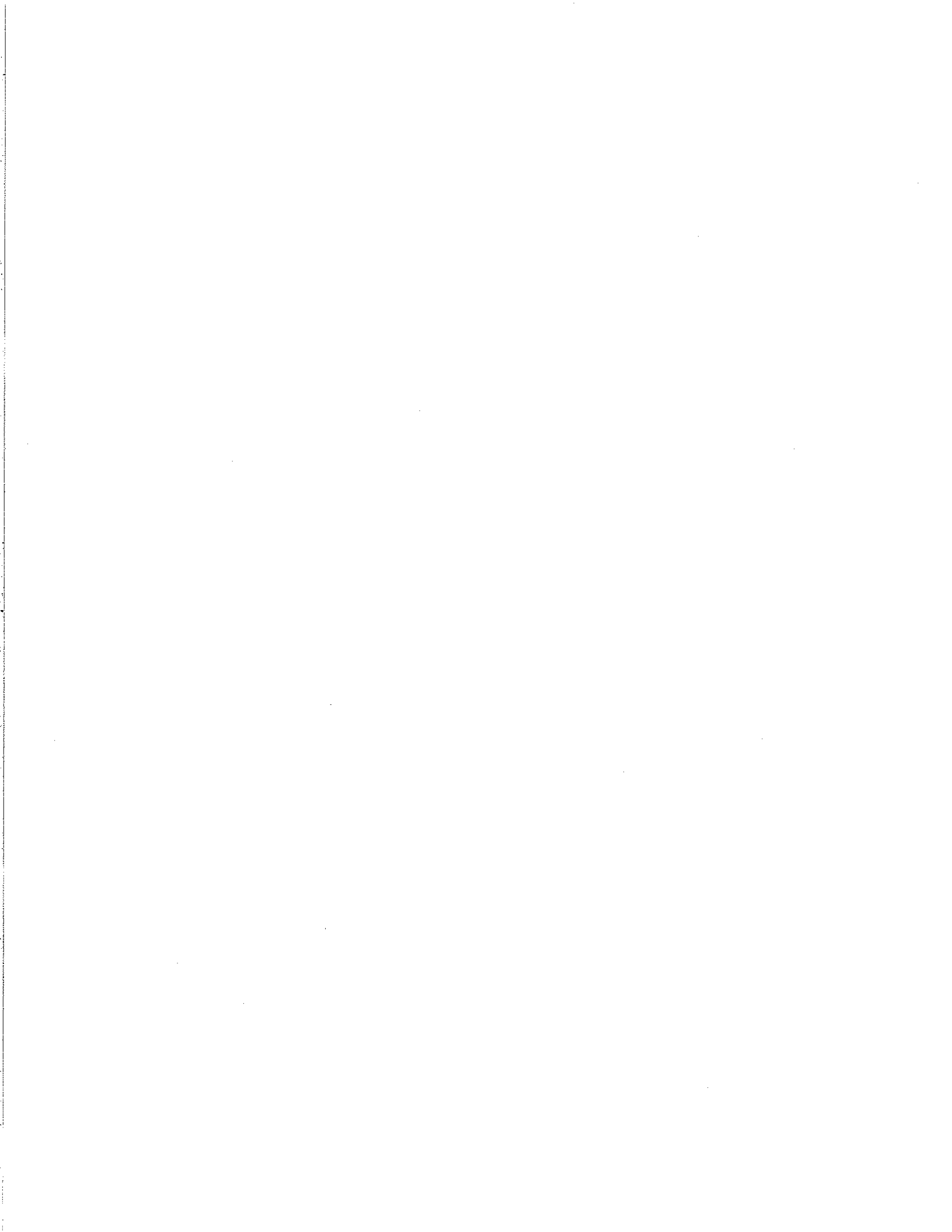
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

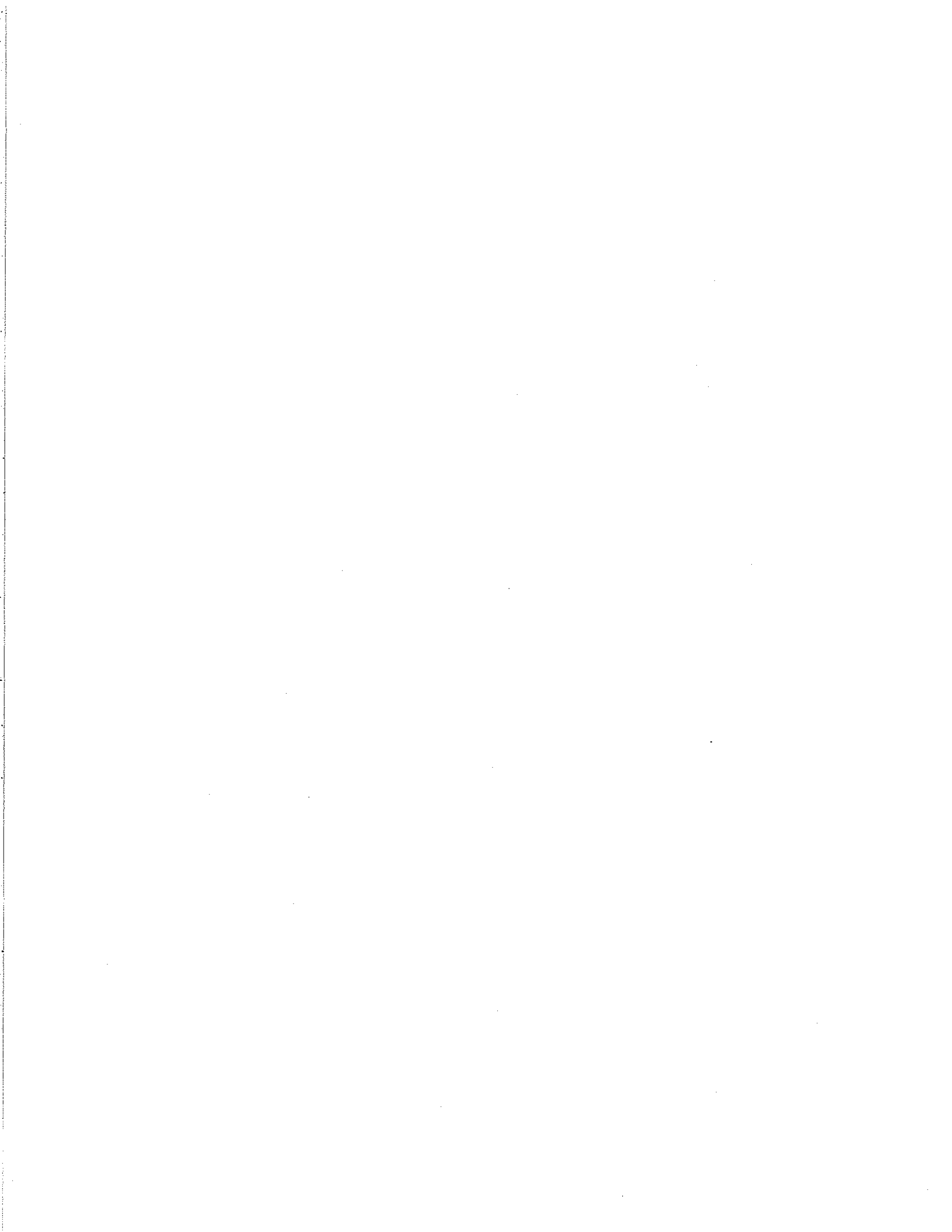




Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	0.00	0.00	0.00	60,017.00	60,017.00	New
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	340,100.00	340,100.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,117.00</b>	<b>400,117.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,117.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	340,100.00	(340,100.00)	New
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,100.00</b>	<b>(340,100.00)</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,100.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	60,017.00	(60,017.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,017.00</b>	<b>(60,017.00)</b>	<b>New</b>







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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the County Office's ADA Variances**

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

Program / Fiscal Year	Estimated LCFF/Revenue Limit ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
<b>Juvenile Court and County Community Schools ADA</b> (Form A/AI, Lines 2-4b, 10-12b, 30a-30d)				
Current Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
<b>Other Purpose / Countywide ADA</b> (Form A/AI, Line 27) (Form MYPI, Other Purpose ADA)				
Current Year (2013-14)	387.77	363.89	-6.2%	Not Met
1st Subsequent Year (2014-15)	377.00	353.00	-6.4%	Not Met
2nd Subsequent Year (2015-16)	377.00	348.00	-7.7%	Not Met
<b>Community Day Schools ADA</b> (Form A/AI, Lines 7, 21, 30e)				
Current Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
<b>Direct Services ADA</b> (Form A/AI, Line 26)				
Current Year (2013-14)	364.11	363.89	-0.1%	Met
1st Subsequent Year (2014-15)	354.90	353.00	-0.5%	Met
2nd Subsequent Year (2015-16)	347.36	348.00	0.2%	Met

**1B. Comparison of County Office ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

Due to the Local Control Funding Formula /Regulations, County Out-of-State Tuition Students are to be reported under Sierra-Plumas JUSD.

**2. CRITERION: LCFF/Revenue Limit**

**STANDARD:** Projected LCFF/revenue limit, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2013-14)	407,491.00		
1st Subsequent Year (2014-15)	392,697.00	639,965.00	63.0%	Not Met
2nd Subsequent Year (2015-16)	376,614.00	728,895.00	93.5%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

Increase is due to the Local Control Funding Formula (LCFF), which establishes a base with a sliding scale per ADA. The State has indicated that the LCFF will be fully funded over 3 years.

**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 budget adoption.

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2013-14)	927,224.00	978,261.00	5.5%	Not Met
1st Subsequent Year (2014-15)	931,696.00	1,008,451.00	8.2%	Not Met
2nd Subsequent Year (2015-16)	938,548.00	1,014,952.00	8.1%	Not 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 NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal 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 salaries and benefits.

**Explanation:**  
(required if NOT met)

Increase for S&B is mainly due to a projected 4.5% and a 2% on salary schedule adjustment.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2013-14)	166,294.00	189,164.00	13.8%	Yes
1st Subsequent Year (2014-15)	155,000.00	150,284.00	-3.0%	No
2nd Subsequent Year (2015-16)	155,000.00	149,628.00	-3.5%	No

Explanation:  
(required if Yes)

FY 1314 is due to REAP carry over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	470,484.00	491,050.00	4.4%	No
1st Subsequent Year (2014-15)	448,000.00	370,601.00	-17.3%	Yes
2nd Subsequent Year (2015-16)	418,500.00	343,978.00	-17.8%	Yes

Explanation:  
(required if Yes)

FY 1415 smf 1516, Teir III State Categorical allocation ended with the impletation of the LCFF. For FY 1314, CTALF carry over revenue of \$64,000 is offset by a decrease of other State (Tier III) revenue of \$41,000.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	260,550.00	189,838.00	-27.1%	Yes
1st Subsequent Year (2014-15)	277,139.00	193,722.00	-30.1%	Yes
2nd Subsequent Year (2015-16)	308,137.00	193,756.00	-37.1%	Yes

Explanation:  
(required if Yes)

A decrease of interagency business services and County Out-of-State Tuition for all three years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	35,388.00	29,509.00	-16.6%	Yes
1st Subsequent Year (2014-15)	35,345.00	46,748.00	32.3%	Yes
2nd Subsequent Year (2015-16)	35,145.00	26,000.00	-26.0%	Yes

Explanation:  
(required if Yes)

FY 13-14, Available restricted funds were adjusted to services and other operating expenditures. FY 14-15 & 1516, available restricted funds allocated to balaince the program.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	336,007.00	516,589.00	53.7%	Yes
1st Subsequent Year (2014-15)	326,383.00	413,154.00	26.6%	Yes
2nd Subsequent Year (2015-16)	325,985.00	416,546.00	27.8%	Yes

Explanation:  
(required if Yes)

FY 13-14, majority of the restricted program increase is contributed to establishing a budget for the CTALF carry over funds and RSDSS revenue. The unrestricted budget is to cover 100% cost for business expenses that were charged back to the distict, such as the financial software. In addition, the district will be charging more for technology and businesss services.



**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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, State, and Other Local Revenues (Section 4A)</b>				
Current Year (2013-14)	897,328.00	870,052.00	-3.0%	Met
1st Subsequent Year (2014-15)	880,139.00	714,607.00	-18.8%	Not Met
2nd Subsequent Year (2015-16)	881,637.00	687,362.00	-22.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2013-14)	371,395.00	546,098.00	47.0%	Not Met
1st Subsequent Year (2014-15)	361,728.00	459,902.00	27.1%	Not Met
2nd Subsequent Year (2015-16)	361,130.00	442,546.00	22.5%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 4A if NOT met)</p>	<p>FY 1314 is due to REAP carry over.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 4A if NOT met)</p>	<p>FY 1415 smf 1516, Teir III State Categorical allocation ended with the impletation of the LCFF. For FY 1314, CTALF carry over revenue of \$64,000 is offset by a decrease of other State (Tier III) revenue of \$41,000.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 4A if NOT met)</p>	<p>A decrease of interagency business services and County Out-of-State Tuition for all three years.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 4A if NOT met)</p>	<p>FY 13-14, Available restricted funds were adjusted to services and other operating expenditures. FY 14-15 &amp; 1516, available restricted funds allocated to balaince the program.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 4A if NOT met)</p>	<p>FY 13-14, majority of the restricted program increase is contributed to establishing a budget for the CTALF carry over funds and RSDSS revenue. The unrestricted budget is to cover 100% cost for business expenses that were charged back to the distict, such as the financial software. In addition, the district will be charging more for technology and businesss services.</p>

**5. CRITERION: Facilities Maintenance**

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

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

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5B)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,904.90	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5B)		0.00	

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1996)
<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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> 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.

<sup>2</sup> 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Available Reserves Percentage (Criterion 8C, Line 11)	111.1%	112.0%	108.9%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>37.0%</b>	<b>37.3%</b>	<b>36.3%</b>

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

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

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 (2013-14)	(125,327.00)	814,234.00	15.4%	Met
1st Subsequent Year (2014-15)	(85,142.00)	804,309.00	10.6%	Met
2nd Subsequent Year (2015-16)	(32,285.00)	806,513.00	4.0%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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 (2013-14)	1,856,254.00	Met
1st Subsequent Year (2014-15)	1,751,964.00	Met
2nd Subsequent Year (2015-16)	1,719,679.00	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 (2013-14)	1,884,832.85	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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$63,000 (greater of)	0	to \$5,668,999
4% or \$283,000 (greater of)	\$5,669,000	to \$14,170,999
3% or \$567,000 (greater of)	\$14,171,000	to \$63,771,000
2% or \$1,913,000 (greater of)	\$63,771,001	and over

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	1,600,640	1,488,862	1,478,542
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.)

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Total Expenditures			
b. Reserve for Economic Contingencies			
c. Maximum Reserves	0.00	0.00	0.00
d. Allowable Reserves	0.00	0.00	0.00

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

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

- a. Total Expenditures (Fund 01, Objects 1000-7499)
- b. General Reserve Per EC 52321(b)
- 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Total Expenditures	0.00		
b. General Reserve			
c. Maximum Reserves	0.00	0.00	0.00
d. Allowable Reserves	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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,600,640.00	1,488,862.00	1,478,542.00
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)	1,600,640.00	1,488,862.00	1,478,542.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	80,032.00	74,443.10	73,927.10
6. Reserve Standard - by Amount (From percentage level chart above)	63,000.00	63,000.00	63,000.00
7. County Office's Reserve Standard (Greater of Line B5 or Line B6)	80,032.00	74,443.10	73,927.10

**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.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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)	150,000.00	150,000.00	150,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,628,991.00	1,517,364.00	1,459,679.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. Juvenile Court/County Community Schools Allowable Reserves (Section 8A, Step 2d, if Step 1 is Yes)	0.00	0.00	0.00
9. Regional Occupational Centers/Programs Allowable Reserves (Section 8A, Step 3d, if Step 1 is Yes)	0.00	0.00	0.00
10. County Office's Available Reserve Amount (Lines C1 thru C9)	1,778,991.00	1,667,364.00	1,609,679.00
11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3)	111.14%	111.99%	108.87%
County Office's Reserve Standard (Section 8B, Line 7):	80,032.00	74,443.10	73,927.10
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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:

Secure Rural Schools , aka Forest Receipts

**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 budget adoption.

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(84,936.00)	(108,975.00)	28.3%	24,039.00	Not Met
1st Subsequent Year (2014-15)	(87,712.00)	(146,868.00)	67.4%	59,156.00	Not Met
2nd Subsequent Year (2015-16)	(91,471.00)	(180,393.00)	97.2%	88,922.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2013-14)	0.00	60,017.00	New	60,017.00	Not Met
1st Subsequent Year (2014-15)	0.00	30,000.00	New	30,000.00	Not Met
2nd Subsequent Year (2015-16)	0.00	30,000.00	New	30,000.00	Not Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Increase of Special Education/SELPA encroachment

1b. NOT MET - The projected transfers in to the county school service fund have changed since budget adoption 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)

FY 13-14, Secure Rural Schools (SRS) revenue was reauthorized by the federal government with an estimated 5% reduction. FY14-15 & 15-16, SRS estimated forest receipt revenue.



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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
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, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	unrestricted	unused vacation	11,287

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, 2013

Type of Commitment (continued):	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,500	11,287	11,000	11,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
<b>Total Annual Payments:</b>	16,500	11,287	11,000	11,000
<b>Has total annual payment increased over prior year (2012-13)?</b>		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	181,654.00	181,654.00
b. OPEB unfunded actuarial accrued liability (UAAL)	181,654.00	181,654.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	27,730.00	26,768.00
1st Subsequent Year (2014-15)	27,730.00	26,768.00
2nd Subsequent Year (2015-16)	27,730.00	26,768.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	27,730.00	13,810.00
1st Subsequent Year (2014-15)	27,730.00	26,768.00
2nd Subsequent Year (2015-16)	27,730.00	26,768.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	12,958.00	12,958.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	1	1
1st Subsequent Year (2014-15)	0	0
2nd Subsequent Year (2015-16)	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0	0
b. Unfunded liability for self-insurance programs	0	0

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	174,360	174,360
1st Subsequent Year (2014-15)	174,306	174,306
2nd Subsequent Year (2015-16)	175,480	175,480
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	174,360	174,360
1st Subsequent Year (2014-15)	174,306	174,306
2nd Subsequent Year (2015-16)	175,480	175,480

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

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

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4.5	3.6	3.6	3.6

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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	4,000		
	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
6. Amount included for any tentative salary schedule increases	18,000	6,399	0

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
72,000	75,000	79,000
81.0%	80.0%	79.0%
19.0%	20.0%	21.0%

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

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

No		
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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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	5.8	6.5	6.5	6.5

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)



	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	18,026	18,855	19,700
3. Percent of H&W cost paid by employer	73.0%	69.0%	66.0%
4. Percent projected change in H&W cost over prior year	27.0%	31.0%	34.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	4.0	4.3	4.3	4.3

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases			

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	44,570	45,400	46,270
Percent of H&W cost paid by employer	91.0%	89.0%	87.0%
Percent projected change in H&W cost over prior year	90.0%	11.0%	13.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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### ADDITIONAL FISCAL INDICATORS

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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)

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### End of County Office First Interim Criteria and Standards Review

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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)
<b>ELEMENTARY</b>					
1. County School Tuition Fund	10.00	10.00	0.10	(9.90)	-99%
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	0.90	0.00	0.00	0.00	0%
6. Cal-SAFE County Classroom*					
7. Community Day Schools	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL, ELEMENTARY</b>	<b>10.90</b>	<b>10.00</b>	<b>0.10</b>	<b>(9.90)</b>	<b>-99%</b>
<b>HIGH SCHOOL</b>					
9. County School Tuition Fund	6.30	6.30	0.00	(6.30)	-100%
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	0.90	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%
<b>22. TOTAL, HIGH SCHOOL</b>	<b>7.20</b>	<b>6.30</b>	<b>0.00</b>	<b>(6.30)</b>	<b>-100%</b>
<b>COUNTY SUPPLEMENT</b>					
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%
<b>25. TOTAL, ADA FROM DISTRICTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>

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)
<b>OTHER</b>					
26. Direct Services	364.11	363.89	363.89	0.00	0%
27. Other Purpose	387.77	363.89	363.89	0.00	0%
<b>COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
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)*					
<b>CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION</b>					
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%
<b>CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
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)*					
<b>SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)</b>					
36. Elementary					
a. Core Instruction*					
b. Remedial Instruction*					
37. High School					
a. Core Instruction*					
b. Remedial Instruction*					

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

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	<b>Beginning Balances (Ref: Only)</b>	1,898,401.49	2,130,866.26	2,116,844.18	2,138,150.93	2,139,746.46	2,154,331.53	2,198,712.53	2,300,798.53
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	40,714.00	40,714.00	88,631.00	73,286.00	73,286.00	88,631.00	68,794.00	0.00
Property Taxes	8020-8079						33,000.00		
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	799.00	13,845.31	1,107.00	1,107.00	1,107.00		94,500.00	
Other State Revenue	8300-8599	64,296.64	11,365.00	200.00	580.86	435.00	27,950.00	4,492.00	28,425.00
Other Local Revenue	8600-8799		4,512.96	77,883.72			1,500.00	40,000.00	
Interfund Transfers In	8910-8929								60,017.00
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		105,809.64	52,079.00	107,189.27	151,750.58	74,828.00	151,081.00	207,786.00	88,442.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	6,134.50	9,970.87	30,649.17	31,759.17	31,195.41	32,000.00	32,000.00	32,000.00
Classified Salaries	2000-2999	18,822.11	17,773.01	27,987.64	29,408.07	29,621.44	29,700.00	29,700.00	29,700.00
Employee Benefits	3000-3999	19,062.76	12,833.73	24,549.12	25,236.74	25,407.31	25,500.00	25,500.00	25,500.00
Books and Supplies	4000-4999	(172.94)	80.32	759.87	4,587.20	282.51	1,500.00	500.00	500.00
Services	5000-5999	10,704.86	52,798.60	7,027.92	51,138.67	18,087.99	18,000.00	18,000.00	20,000.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499				3,148.68				
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		54,551.29	93,456.53	90,973.72	145,278.53	104,574.66	106,700.00	105,700.00	107,700.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	232,103.50	148.03	5,300.54	987.19	36,751.00			
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		232,103.50	148.03	5,300.54	987.19	36,751.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599	20,363.44	(27,207.42)	209.34	5,863.71	(7,580.73)			
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650	30,533.64							
<b>SUBTOTAL LIABILITIES</b>		50,897.08	(27,207.42)	209.34	5,863.71	(7,580.73)	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		181,206.42	27,355.45	5,091.20	(4,876.52)	44,331.73	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		232,464.77	(14,022.08)	21,306.76	1,595.53	14,585.07	44,331.00	102,086.00	(19,255.00)
<b>F. ENDING CASH (A + E)</b>		2,130,866.26	2,116,844.18	2,138,150.93	2,139,746.46	2,154,331.53	2,198,712.53	2,300,798.53	2,281,540.53
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>								
	2,281,540.53	2,221,885.53	2,136,087.53	1,999,925.53				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	15,345.00	0.00	0.00				489,401.00	489,401.00
Property Taxes		23,000.00		6,900.00			62,900.00	62,900.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	47,000.00				31,912.69		189,164.00	189,164.00
Other State Revenue	30,000.00	702.00		250,000.00	72,603.50		491,050.00	491,050.00
Other Local Revenue	15,000.00			50,941.32			189,838.00	189,838.00
Interfund Transfers In							60,017.00	60,017.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>107,345.00</b>	<b>23,702.00</b>	<b>0.00</b>	<b>307,841.32</b>	<b>104,516.19</b>	<b>0.00</b>	<b>1,482,370.00</b>	<b>1,482,370.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	32,000.00	32,000.00	32,000.00	33,118.00			334,827.12	334,827.00
Classified Salaries	30,000.00	30,000.00	30,000.00	29,816.00			332,528.27	332,529.00
Employee Benefits	25,500.00	25,500.00	25,500.00	25,500.00	25,315.34		310,905.00	310,905.00
Books and Supplies	1,500.00	4,000.00	2,000.00	2,000.00	11,992.00		29,508.96	29,508.00
Services	48,000.00	18,000.00	18,000.00	82,500.00	154,331.00		516,589.04	516,589.00
Capital Outlay	30,000.00		28,682.00				58,682.00	58,682.00
Other Outgo					14,471.00		17,619.68	17,619.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>187,000.00</b>	<b>109,500.00</b>	<b>136,182.00</b>	<b>172,934.00</b>	<b>206,109.34</b>	<b>0.00</b>	<b>1,600,640.07</b>	<b>1,600,640.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable							275,290.26	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>275,290.26</b>	
<b>Liabilities</b>								
Accounts Payable							(8,351.66)	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							30,533.64	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,181.98</b>	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>253,108.28</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(59,655.00)	(85,798.00)	(136,162.00)	134,907.32	(101,593.15)	0.00	134,838.21	(118,270.00)
<b>F. ENDING CASH (A + E)</b>	<b>2,221,885.53</b>	<b>2,136,087.53</b>	<b>1,999,925.53</b>	<b>2,134,832.85</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							2,033,239.70	



**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) 150,840.00
- 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) 813,611.00

**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) 18.54%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 13,810.00

**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)	188,872.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	50,018.00
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)	9,273.89
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)	13,810.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	243,353.89
9. Carry-Forward Adjustment (Part IV, Line F)	84,195.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	327,549.22

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	449,552.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,952.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	131,204.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	77,040.00
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)	146,570.00
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)	246,586.00
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)	51,000.00
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)	40,747.11
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)	13,810.00
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)	1,247,461.11

**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)

19.51%

**D. Preliminary Proposed Indirect Cost Rate**  
(For final approved fixed-with-carry-forward rate for use in 2014-15 see [www.cde.ca.gov/fg/ac/ric](http://www.cde.ca.gov/fg/ac/ric))  
(Line A10 divided by Line B18)

26.26%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>243,353.89</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>15,111.76</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.97%) times Part III, Line B18); zero if negative	<u>84,195.33</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (13.96%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>84,195.33</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>84,195.33</u>

Approved indirect cost rate: 13.97%  
Highest rate used in any program: 13.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3020	5,704.00	796.00	13.96%
01	6500	278,977.00	20,000.00	7.17%
01	6520	18,721.00	1,279.00	6.83%
01	6535	1,920.00	260.00	13.54%
01	6680	98,280.00	3,700.00	3.76%
01	9010	8,000.00	1,000.00	12.50%

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,600,640.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	276,080.00
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	30,032.00
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	143,095.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
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)				173,127.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,151,433.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,151,433.00

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form AI, Column C, lines 8, 22, 25, and 33, minus lines 18 and 19)*			0.00
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)			0.00
D. Charter school ADA adjustments (From Section IV)			0.00
E. Adjusted total ADA (Lines C plus D)			0.00
F. Expenditures per ADA (Line I.G divided by Line II.E)			0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures 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.)		1,130,080.39	60,496.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		1,130,080.39	60,496.81
B. Required effort (Line A.2 times 90%)		1,017,072.35	54,447.13
C. Current year expenditures (Line I.G and Line II.F)		1,151,433.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	54,447.13
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)		0.00%	100.00%

\*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.

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

