

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

March 11, 2014

CLOSED SESSSION: 5:15 pm

Regular Meeting will be held immediately following the 6:00 pm meeting of the
Sierra County Board of Education,
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118,

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

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

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at 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. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Business Manager Rose Asquith will
move into Closed Session to discuss the following items:

1. Government Code §54957, Employee Discipline/Dismissal/Release

RETURN TO OPEN SESSION

REPORT OUT

ADJOURN TO SIERRA COUNTY OFFICE OF EDUCATION REGULAR MEETING

F. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Loyalton High School Parking Lot Project Update
- b. Loyalton High School Track Oval & Middle Field Project
- c. Facilities
- d. Technology Task Force

Sierra-Plumas Joint Unified School District
 Governing Board Agenda
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e. Inter-District Attendance Agreements as follows: (under separate cover)**

New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District
New	2013-14	4	Camptonville	Sierra
New	2013-14	9	Camptonville	Sierra

2. Business Report

- a. Board Report-Expenditures by Object 7/1/13 to 2/28/14**
- b. Sixth Month Enrollments for the 2013-2014 School Year**
- c. Letter from Division of the State Architect – Certification & Close of File**
- d. Letter from California Department of Education, 2013-14 First Interim Reports, Positive Certification**

3. Staff Reports (5 minutes)

4. SPTA Report (5 minutes)

5. Board Members' Report (5 minutes)

6. 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

G. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held February 11, 2014**
- 2. Approval of the bill warrants for the month of February 2014**
- 3. Assignment of Laural Colberg, Instructional Aide, 5.25 hours daily, Loyalton High School, effective February 12, 2014, funded by English Language Learner and Title 1
- 4. **Assignment of Steve Fillo, 2013-14 Varsity Girls Basketball Coach, Downieville**

H. ACTION ITEMS

- 1. Unfinished Business and General Orders

1314-167 Acceptance of the Resignation of Ruth Ann Savarino as of June 30, 2014, and Recommend Payment for "Option A" up to the Health and Welfare Current Cap (February Item 1314-141) (Grant)

2. New Business

1314-168 Adoption of Revised 2013-14 Board of Education Meeting Calendar^^(changes for July and November meetings)


Sierra-Plumas Joint Unified School District
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- 1314-169 Resolution No. 13-007, Reduction and Elimination of Particular Kinds of Service for 2014-2015, Certificated Employees* (Grant)
- 1314-170 Resolution No. 13-008, Release of Certificated Administrative Employees for 2014-2015** (Grant)
- 1314-171 Discussion and Possible Approval of Superintendent Evaluation Instrument** (Grant)
- 1314-172 Transportation Presentation** (Grant)
- 1314-173 Authorization for Superintendent to go out to bid for the Loyalton High School Parking Lot Paving Project (Grant)
- 1314-174 Adopt 2013-2014 Second Interim, Actuals as of January 31, 2014** (Asquith)
- BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)
- 1314-175 Approval of Board Policy and Administrative Regulation 5123, Promotion/Acceleration/Retention, revision^^
- 1314-176 Approval of Board Policy and Administrative Regulation, 5141.21, Administering Medication and Monitoring Health Conditions, revision^^
- 1314-177 Approval of Board Policy, 5145.3, Nondiscrimination/Harassment, revision^^
- 1314-178 Approval of Board Policy 5146, Married/Pregnant/Parenting Students, revision^^
- 1314-179 Approval to DELETE Administrative Regulation 5146, Married/Pregnant/Parenting Students, revision^^
- 1314-180 Approval to DELETE Board Policy 5148, Child Care and Development, revision^^
- 1314-181 Approval of Board Policy 6142.91, Reading/Language Arts Instruction, revision^^
- 1314-182 Approval to DELETE Administrative Regulation 6142.91, Reading/Language Arts Instruction, revision^^
- 1314-183 Approval of Board Policy 6146.1, High School Graduation Requirements, revision^^
- 1314-184 Approval of Administrative Regulation 6159.4, Behavioral Interventions for Special Education Students, revision^^
- 1314-185 Approval of Board Policy and Administrative Regulation 6162.51, State Academic Achievement Tests, revision^^

I. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on April 8, 2014, at Downieville School, Downieville, CA, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.
2. Suggested Agenda items
 - a. _____

J. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent

- **enclosed
- *handout
- ^^County agenda backup

Checks Dated 02/03/2014 through 02/28/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079073	02/12/2014	ACCREDITING COMM. FOR SCHOOLS	01-5300		750.00
00079074	02/12/2014	AIRGAS, USA, LLC	01-5600		89.82
00079075	02/12/2014	SHANNA ANSETH	01-5890		20.00
00079076	02/12/2014	AVAYA, INC	01-5600		106.32
00079077	02/12/2014	CALIFORNIA YOUTH CRISIS LINE	01-4300		8.00
00079078	02/12/2014	CITY OF LOYALTON	01-5530	4,148.64	
			01-5899	230.58	4,379.22
00079079	02/12/2014	DEREK COOPER	01-5200		291.20
00079080	02/12/2014	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		100.20
00079081	02/12/2014	GOLD COUNTRY DISTRIBUTORS	13-4700		151.31
00079082	02/12/2014	MERRILL GRANT	01-5200		307.44
00079083	02/12/2014	HUNT & SONS, INC.	01-5590		673.93
00079084	02/12/2014	CAROL IMAN	01-8699	85.00	
			13-8634	4.00-	81.00
00079085	02/12/2014	INLAND SUPPLY	01-4400		1,048.13
00079086	02/12/2014	KATHLEEN A. O'HARA KELLY	01-5890		405.39
00079087	02/12/2014	LIBERTY UTILITIES	01-5510	5,758.71	
			01-5899	417.47	6,176.18
00079088	02/12/2014	MODEL DAIRY, LLC	13-4700		536.28
00079089	02/12/2014	MOTOR ELECTRIC SERVICES	01-4300		300.95
00079090	02/12/2014	OFFICE DEPOT, INC	01-4300		103.22
00079091	02/12/2014	OLIVER WORLDCLASS LABS	01-4400		1,619.91
00079092	02/12/2014	PACIFIC GAS & ELECTRIC COMPANY	01-5510		1,820.62
00079093	02/12/2014	RESERVE ACCOUNT PITNEY BOWES	01-5899	375.00	
			01-5900	1,125.00	1,500.00
00079094	02/12/2014	POSTMASTER, LOYALTON	01-5900		602.00
00079095	02/12/2014	NCS PEARSON, INC. POWER SCHOOL, INC.	01-5890		2,000.00
00079096	02/12/2014	QUILL CORPORATION	01-4300		15.28
00079097	02/12/2014	TORIBIO RAMIREZ	01-4300		479.76
00079098	02/12/2014	RICHARD GRIFFIN CONSTRUCTION	01-6200		1,459.33
00079099	02/12/2014	SIERRA DISPOSAL	01-5520	686.50	
			01-5899	13.50	700.00
00079100	02/12/2014	SIERRA HARDWARE	01-4300		111.65
00079101	02/12/2014	SIERRA VALLEY HOME CENTER	01-4300		391.64
00079102	02/12/2014	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	15,987.40	
			01-5890	2,638.87	18,626.27
00079103	02/12/2014	SUBURBAN PROPANE	01-5540		1,899.70
00079104	02/12/2014	TIMBERLINE AUTO PARTS & EQUIPMENT POWER	01-4350		31.76
00079105	02/12/2014	US FOODSERVICE, INC.	13-4300	50.19	
			13-4700	2,578.52	2,628.71
00079106	02/12/2014	VOYAGER FLEET SYSTEMS INC.	01-4300	238.62	
			01-5899	153.67	
			01-9210	119.77	512.06
00079107	02/26/2014	AIRGAS, USA, LLC	01-5600		89.82

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

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Checks Dated 02/03/2014 through 02/28/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079108	02/26/2014	CAMILLE ALFRED	01-5200		230.99
00079109	02/26/2014	ALPINE FIRE SERVICE, INC.	01-5600		91.98
00079110	02/26/2014	AT&T	01-5890	29.83	
			01-5899	15.42	
			01-5910	371.65	416.90
00079111	02/26/2014	BURNEY'S	13-4700	320.00	
			13-5600	2,087.33	2,407.33
00079112	02/26/2014	SCHOOL SPEC/CLASSROOM DIRECT	01-4300		85.00
00079113	02/26/2014	CURRENT ELECTRIC & ALARM, INC.	01-5600	311.25	
			01-5899	78.75	390.00
00079114	02/26/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	343.86	
			01-3502	274.65	618.51
00079115	02/26/2014	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5890		137.50
00079116	02/26/2014	GOLD COUNTRY DISTRIBUTORS	13-4700		140.42
00079117	02/26/2014	HUNT & SONS, INC.	01-5590		1,159.43
00079118	02/26/2014	INLAND SUPPLY	01-4300		85.96
00079119	02/26/2014	MARIAN LAVEZZOLA	01-5600		115.19
00079120	02/26/2014	MODEL DAIRY, LLC	13-4700		285.16
00079121	02/26/2014	MIKE MOORE	01-5200		28.00
00079122	02/26/2014	NASCO MODESTO CORP.	01-4300		118.68
00079123	02/26/2014	CRM GROUP	40-5890		1,750.00
00079124	02/26/2014	OFFICE DEPOT, INC	01-4300		1,380.88
00079125	02/26/2014	PLUMAS COUNTY SP. DIST. ASSO.	01-5300		20.00
00079126	02/26/2014	QUILL CORPORATION	01-4300		348.95
00079127	02/26/2014	ROTARY CLUB OF LOYALTON	01-5300		104.00
00079128	02/26/2014	SCHOOL PATHWAYS LLC	01-5800		150.00
00079129	02/26/2014	SIERRA COUNTY PUBLIC WORKS	01-5890		378.18
00079130	02/26/2014	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00079131	02/26/2014	SIERRA-PLUMAS JOINT UNIFIED	01-5890	322.92	
			13-5800	26.00	348.92
00079132	02/26/2014	SLOSSON EDUCATION PUBL INC.	01-4300		104.78
00079133	02/26/2014	STAPLES CONTRACT & COMM.	01-4300	202.18	
			01-5899	67.40	269.58
00079134	02/26/2014	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		32.00
00079135	02/26/2014	SUBURBAN PROPANE	01-5540	6,707.01	
			01-5899	505.53	7,212.54
00079136	02/26/2014	TERMINIX PROCESSING CENTER	01-5890		100.00
00079137	02/26/2014	TRI COUNTY SCHOOLS INS. GR.	01-3902	2,306.74	
			01-9535	13,295.26	
			76-9576	57,940.36	73,542.36
00079138	02/26/2014	U.S. BANK	01-4300	1,038.16	
			01-5890	928.57	
			01-5899	305.20	2,271.93
00079139	02/26/2014	VERIZON WIRELESS	01-5910	227.63	
			01-9210	248.73	476.36

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

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Checks Dated 02/03/2014 through 02/28/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079140	02/26/2014	WAYNE WHITE	WHITE'S BUS	112,500.00	
			01-5890	6,250.00	118,750.00
00079141	02/26/2014	WHITE'S SIERRA STATION, INC	01-4350		76.40
00079142	02/26/2014	ALLEN WRIGHT	01-5200		6.72
Total Number of Checks				70	263,941.25

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	63	198,079.68
13	Cafeteria Fund	8	6,171.21
40	Special Reserve for Capital Ou	1	1,750.00
76	Warrant/Pass Through (payroll)	1	57,940.36
Total Number of Checks		70	263,941.25
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			263,941.25

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
Ending 2012-2013	162	45	109	30	26	8	12	392
1st Day 2013-2014	171	43	102	30	21	8	11	386
2013 CALPADS	172	counted w/LHS	146	29	21	9	16	393

	Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
September	1	167	44	95	29	21	9	14	379
October	2	167	44	92	29	21	9	14	376
November	3	169	43	92	31	21	8	14	378
December	4	166	43	89	31	21	8	15	373
January	5	165	43	90	32	21	10	12	373
February	6	164	40	91	33	21	11	12	372
March	7								
April	8								
May	9								
June	10								

2013-2014	<u>S-PJUSD</u>	<u>SDC</u>	<u>Washoe Cnty</u>
P-1 ADA	351.97	0	13.23
P-2 ADA			
Annual ADA			

Enrollment difference from June 2013 to
February 21, 2014: -20

2012-2013 P1 ADA = 361.62 2012-2013 P2 ADA= 363.89 2012 -2013 Annual ADA = 365.21

RECEIVED

FEB 18 2014

SCOE
S-PJUSD

Certification & Close of File



January 29, 2014

Dr. Merrill Grant
Sierra Plumas Joint Unified School District
Po Box 955
Loyalton, CA 96118

Project: Loyalton High School Re-Roof (Sierra-Plumas Joint Unified School District)
Application #: 02-112820
File Id #: 46-H2
Scope: Alterations to 1-Classroom Building

Dear Dr. Merrill Grant:

The Department of General Services' records indicate that the construction of the referenced project has been completed in accordance with design documents approved by the Department, and that all the Verified Reports covering the construction have been received. Therefore, the Department of General Services Certifies as follows:

This project is in compliance with California State regulations as to the safety of design and construction of public schools, and for the accommodation of persons with disabilities.

This project was designed to support the snow load indicated in this project scope. The owner should require and provide for snow removal to ensure that the weight of snow does not exceed that design limit.

Snowload 35# psf

As stated in our letter approving the plans and specifications for this project, the Department does not review design documents or construction for compliance with the electrical, mechanical, or plumbing regulations. It is the responsibility of the professional consultants named on the application to verify compliance with appropriate parts of the California Building Code, and to submit Verified Reports documenting compliance.

Sincerely,

Chester "Chet" Widom, FAIA
State Architect
Division of the State Architect
CW: cr

cc: School Board
Architect/Engineer - Karen Copsey
File



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 20, 2014

RECEIVED

MAR 03 2014

SCOE
S-PJUSD

Merrill Grant, Ed.D., Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Grant,

Subject: 2013–14 First Interim Reports

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

We note that 2013–14 negotiations with the certificated and classified bargaining units were not settled at the end of the first interim period. To the extent that collective bargaining agreements result in additional ongoing costs, we advise you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, the county office of education must provide the California Department of Education with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

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

Merrill Grant, Ed.D., Superintendent
February 20, 2014
Page 2

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 17, 2014. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,



Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp
2013-0205a-46

cc: Rose Asquith, Business Manager

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
February 11, 2014
Downieville School, 130 School Street, Downieville, California

A. CALL TO ORDER

President Mike Moore called the meeting to order at 6:37 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

WRIGHT/DRYDEN

5/0

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Transportation – Dr. Grant stated that the state doesn't provide enough transportation funding to cover our costs.
- b. California State Budget Workshop- This workshop was attended by Dr. Grant and Ms. Asquith.
- c. District Advisory Committee met in Jan and the next meeting is scheduled for March 18. Much input is received from various parties in our district; this next meeting will be focused on the Local Control Accountability Plan (LCAP).
- d. Facility Inspection Tool (FIT) Reports –Each initial annual facility inspection will be followed with a three month check-up and evaluation of the maintenance and repairs.
- e. July Board Meeting: Dr. Grant would like the board to continue to postpone the July board meeting for a week due to the June meeting scheduled for the third Tuesday.
- f. Inter-District Attendance Agreements

2. BUSINESS REPORT

There were no comments on the Board Report-Expenditures by Object 07/01/13 to 1/31/14 or the Fifth Month Enrollments for the 2013-2014 School Year.

- a. Board Report-Expenditures by Object 7/1/13 to 1/31/14
- b. Fifth Month Enrollments for the 2013-2014 School Year

3. STAFF REPORTS

Derek Cooper, Site Administrator for LES and DVL and Marla Stock, Site Administrator, LHS, gave reports on activities at their sites.
Cali Griffin, Ag Teacher, described the activities of Ag Department students.

4. SPTA REPORTS

Pat Doyle spoke for SPTA officers who invited Dr. Grant to their meeting last week. Mr. Doyle thanked Kim McKinney who served 4-5 years as treasurer.
Mr. Doyle stated that the SPTA was interested in looking at the Collective Bargaining Units of other Districts, i.e., Plumas and Susanville.

5. BOARD MEMBER REPORTS

WRIGHT inquired as to how the LHS roof held up during the storm. Marla Stock reported that the school is dry and no obvious leaks.

6. PUBLIC COMMENT

President Moore opened the meeting for public comment at 6:52 pm.
Downieville Site: Bryant Doyle, student, thanked the board for supporting the Future Farmers of America program and described the different classes and learned skills that are available.

Loyalton Site: Students gave a presentation; Bill Loveridge spoke in favor of the Ag program.
Colby Russell, LHS graduate and former member of the FFA, told how his experience in Ag has helped him after high school.
Bill Loveridge, retired Ag teacher, thanked the board for the Resolution up for approval on the agenda.
President Moore closed the meeting for public comment at 7:00 pm.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held January 14, 2014
2. Approval of the bill warrants for the month of January 2014
3. Authorization to submit Consolidated Application
4. Assignment of Rachel Guffin, Instructional Aide, 1.75 hours daily, Downieville School (7-12), effective January 21, 2014, funded by Title 1
5. Assignment of Rachel Guffin, Instructional Aide, 1.50 hours daily, Downieville School (7-12), effective January 27, 2014, funded by ELL
6. Assignment of Laurie Petterson, Instructional Aide, 2.2 hours daily, Loyalton Elementary, effective February 4, 2014, funded by English Language Learner
7. Assignment of Elizabeth Elorza, Hall/Playground Supervisor, 1 hour daily, Loyalton High, effective February 3, 2014
8. Assignment of Tony Vaglivielo, 2013-14 Baseball Coach, Loyalton High School
9. Approval of 2014 Summer School Lunch Waiver Request

WRIGHT/HALL

5/0

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
February 11, 2014

F. ACTION ITEMS

1. Unfinished Business and General Orders

- 1314-140 Approval of Completion of Bargaining, 2013-2014 school year, Administrative Employees
DRYDEN/HALL
ROLL CALL VOTE:
TRUSTEE HALL: AYE
TRUSTEE DRYDEN: AYE
TRUSTEE MOORE: AYE
TRUSTEE DRISCOLL: AYE
TRUSTEE WRIGHT: AYE
5/0
- 1314-141 Authorization for Superintendent to Enter into an Agreement with CRM Group for Loyalton
High School Paving Project
DRYDEN/DRISCOLL
5/0

2. New Business

- 1314-142 Approval of Completion of Bargaining, 2013-2014 school year, Certificated Employees
WRIGHT/HALL
5/0
- 1314-143 Acceptance of the Resignation of Ruth Ann Savarino as of June 30, 2014, and Recommend
Payment for "Option A" up to the Health and Welfare Current Cap (**under separate cover)
DRYDEN/WRIGHT
Discussion
DRYDEN revised her motion to state that this item be tabled until the March Board meeting
due to a request for more information by the Board. WRIGHT seconded.
5/0
- 1314-144 Adoption of Resolution No. 013-006, Agricultural Education Incentive Grant
WRIGHT/DRISCOLL 5/0

WRIGHT motioned to approve Items 1314-145 through 1314-149, inclusive. HALL
seconded.
5/0
- 1314-145 Approval of the Student Accountability Report Card for Downieville Elementary School,
2012-2013
- 1314-146 Approval of the Student Accountability Report Card for Downieville Junior/Senior High
School, 2012-2013
- 1314-147 Approval of the Student Accountability Report Card for Loyalton Elementary School,
2012-2013

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
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February 11, 2014

- 1314-148 Approval of the Student Accountability Report Card for Loyalton Middle School, 2012-2013
- 1314-149 Approval of the Student Accountability Report Card for Loyalton High School, 2012-2013
- 1314-150 Approval of the Safe Schools Plan, Version 5.0, dated February 2014
WRIGHT/DRYDEN
5/0
- 1314-151 Authorization for Superintendent to Enter into an Agreement with Richard Griffin Construction for Ag Barn repair for the maximum amount of \$14,708.60
DRYDEN/HALL
5/0
- 1314-152 Superintendent Evaluation Tool. Dr. Grant suggested that the evaluation tool be comprised of the goals set by the Board and assigning each one a rating. The Board agreed. MOORE and WRIGHT will work with the Superintendent on the tool to present at the next board meeting.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

DRISCOLL motioned to approve items 1314-082 through 1314-095, inclusive. WRIGHT seconded.
5/0

- 1314-153 Approval of Administrative Regulation 1312.3, Uniform Complaint Procedures, revision
- 1314-154 Approval of Exhibit 1312.3, Uniform Complaint Procedures (Annual Notice), revision
- 1314-155 Approval of Board Policy 2210, Administrative Discretion Regarding Board Policy, revision
- 1314-156 Authorization to DELETE Board Policy 3111, Deferred Maintenance Funds
- 1314-157 Approval of Board Policy 3351, Food Service Operations/Cafeteria Fund, revision
- 1314-158 Approval of Administrative Regulation 3551, Food Service Operations/Cafeteria Fund, revision
- 1314-159 Approval of Administrative Regulation 3554, Other Food Sales, revision
- 1314-160 Approval of Board Policy 4111, Recruitment And Selection, revision
- 1314-161 Approval of Board Policy 4131, Staff Development, revision
- 1314-162 Authorization to DELETE Administrative Regulation 4131, Staff Development
- 1314-163 Approval of Board Policy 4231, Staff Development, revision
- 1314-164 Authorization to DELETE Administrative Regulation 4231, Staff Development

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
February 11, 2014

1314-165 Approval of Board Policy 4331, Staff Development, revision

1314-166 Authorization to DELETE Administrative Regulation 4331, Staff Development

G. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on March 11, 2014, Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
 - a. Item 1314-0141, Acceptance of Letter of Resignation
 - b. Superintendent Evaluation
 - c. LHS Parking Lot Paving Bid
 - d. Reduction & Elimination in Particular Kinds of Service
 - e. Rescheduling July Board meeting
 - f. Second Interim

H. ADJOURNMENT

WRIGHT/DRYDEN
ADJOURNED at 7:37 pm.

Sharon Dryden, Clerk

Dr. Merrill M. Grant, Superintendent

Balances through February						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,387,062.00	1,385,988.00	545,442.28	840,715.88	170.16-
1120	Certificated Substitutes	41,028.00	45,280.00		20,370.00	24,910.00
1300	Certificated Superv/Admin Sala	232,629.00	239,032.00	83,248.32	160,085.90	4,302.22-
1310	Teacher In Charge/Head Teacher	16,000.00		4,000.00	8,000.00	12,000.00-
1900	Other Certificated Salaries	13,323.00	10,882.00	3,308.60	7,573.39	.01
	Total for Object 1000	1,690,042.00	1,681,182.00	635,999.20	1,036,745.17	8,437.63
2100	Instructional Aides Salaries	164,218.00	133,161.00	52,590.87	69,003.29	11,566.84
2200	Classified Support Salaries	224,875.00	257,841.00	78,401.31	159,914.90	19,524.79
2220	Classified Support Substitute	13,810.00	9,018.00		13,016.94	3,998.94-
2300		2,160.00	2,430.00		1,170.00	1,260.00
2400	Clerical & Office Salaries	231,727.00	229,045.00	84,725.52	154,093.92	9,774.44-
2900	Other Classified Salaries	22,884.00	22,664.00	10,247.50	12,758.61	342.11-
	Total for Object 2000	659,674.00	654,159.00	225,965.20	409,957.66	18,236.14
3101	State Teachers Retirement Syst	133,345.00	128,929.00	50,190.40	81,038.84	2,300.24-
3102	State Teachers Retirement Syst	825.00	825.00		8.99	816.01
3201	Public Employees Retirement Sy	6,248.00	5,839.00	2,294.96	3,771.93	227.89-
3202	Public Employees Retirement Sy	68,286.00	67,570.00	21,999.04	40,003.32	5,567.64
3212	Pers Pickup-Classified Employe	9,156.00	8,255.00	2,816.24	5,438.22	.54
3311	OASDI-Certificated Positions	3,240.00	5,886.00	1,159.60	2,372.46	2,353.94
3312	OASDI-Classified Positions	39,565.00	38,945.00	13,745.05	24,870.09	329.86
3321	Medicare-Certificated Position	24,434.00	22,621.00	8,501.68	14,012.73	106.59
3322	Medicare-Classified Positions	9,416.00	9,993.00	3,214.51	5,834.98	943.51
3401	Health & Welfare -Certificated	406,791.00	381,637.00	150,855.80	230,781.84	.64-
3402	Health & Welfare-Classified Po	148,031.00	164,932.00	54,041.80	104,691.70	6,198.50
3501	State Unemployment Insurance-C	906.00	844.00	318.16	1,064.80	538.96-
3502	State Unemployment Insurance-	328.00	426.00	113.08	1,033.13	720.21-
3601	Workers' Compensation Insuranc	99,121.00	91,804.00	34,736.96	56,740.35	326.69
3602	Workers' Compensation Insuranc	36,748.00	28,185.00	12,547.90	22,776.49	7,139.39-
3701	Retiree Benefits Cert.	121,500.00	122,102.00			122,102.00
3901	Other Benefits, Certificated P	419.00	6,923.00	177.28	13,224.34	6,478.62-
3902	Other Benefits, Classified Pos				20,760.66	20,760.66-
	Total for Object 3000	1,108,359.00	1,085,716.00	356,712.46	628,424.87	100,578.67
4100	Textbooks	13,579.00	108,543.00		44,272.02	64,270.98
4200	Books Other Than Textbooks			634.70	2,610.71	3,245.41-
4300	Materials and Supplies	93,128.00	109,780.00	18,087.66	70,759.59	20,932.75

Balances through February						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4350	Vehicle Maint. M&S	9,766.00	9,766.00	3,222.97	1,773.18	4,769.85
4400	Non-Capital Equipment (Up to \$		22,876.00	2,333.01	8,081.84	12,461.15
	Total for Object 4000	116,473.00	250,965.00	24,278.34	127,497.34	99,189.32
5100	Subagreement for Services	601,532.00	601,532.00	180,237.63	421,223.53	70.84
5200	Travel & Conferences	42,563.00	55,987.00	6,728.48	17,270.28	31,988.24
5300	Dues & Membership	5,447.00	7,112.00	686.20	8,239.94	1,814.14-
5400	Insurance-Fire, liability, etc	52,000.00	52,000.00		47,105.88	4,894.12
5510	Power	84,845.00	80,088.00	30,100.20	42,847.59	7,140.21
5520	Garbage	13,563.00	12,813.00	3,060.78	3,830.21	5,922.01
5530	Water	52,850.00	52,850.00	21,890.08	39,598.91	8,638.99-
5540	Propane	67,375.00	66,500.00	15,430.41	38,008.91	13,060.68
5590	Miscellaneous Utilities	15,500.00	15,500.00	6,458.86	8,541.14	500.00
5600	Rentals, Leases & Repairs	28,650.00	33,300.00	12,685.53	17,321.24	3,293.23
5800	Services & Operating Expense	5,000.00	5,000.00	900.00	920.00	3,180.00
5810	Legal Expenses	10,000.00	10,000.00	18.75	343.75	9,637.50
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	13,761.00	4,495.12	3,464.11	5,801.77
5870	Property Tax - Pliocene Mobil	328.00				.00
5890	Miscellaneous Contracts/Servic	404,476.00	342,677.00	162,736.99	172,910.76	7,029.25
5899	SCOE Interagency Reimburse			8,486.55	6,407.71	14,894.26-
5900	Communications	3,250.00	3,250.00		2,869.85	380.15
5910	Telephone-Monthly Service	16,991.00	16,502.00	6,696.63	3,001.34	6,804.03
5920	T Lines	4,800.00	4,800.00		243.15	4,556.85
5990	Other Communications	225.00	225.00		213.23	11.77
	Total for Object 5000	1,438,695.00	1,388,636.00	462,112.21	846,361.53	80,162.26
6200	BUILDING & IMPROVEMENT OF BUIL	100,000.00	191,450.00		24,044.42	167,405.58
6400	Equipment	21,000.00	40,341.00			40,341.00
6500	Equipment Replacement		14,000.00	3,000.00	8,179.68	2,820.32
	Total for Object 6000	121,000.00	245,791.00	3,000.00	32,224.10	210,566.90
7142	Other Tuition, Excess Cost, an	27,125.00				.00
7310	Direct Support/Indirect Costs					.00
7613	Transfer to State Sch Bldg Fun	376,834.00				.00
7616	Trans fr Gen Fund to Cafeteria	76,474.00	80,968.00		45,980.84	34,987.16
	Total for Object 7000	480,433.00	80,968.00	.00	45,980.84	34,987.16

Balances through February						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	5,387,417.00	1,708,067.41	3,127,191.51	552,158.08
	Total for Org 006, Fund 01 and Expense accounts	5,614,676.00	5,387,417.00	1,708,067.41	3,127,191.51	552,158.08

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 13-008

RELEASE OF CERTIFICATED ADMINISTRATIVE EMPLOYEES

WHEREAS, Education Code §44951 authorizes the Board of Trustees to give notice of release or reassignment to certain certificated administrative employees as long as such written notice is provided such employees by March 15 of the year prior to possible release;

WHEREAS, the administrators in the positions identified on the attachment to this Resolution are administrators serving under Education Code §44951;

WHEREAS, the Board of Trustees received a recommendation from the Superintendent that the positions identified in this Resolution may be eliminated and the employees serving in the identified positions will be notified that they may be released or reassigned for the 2014-2015 school year;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Sierra-Plumas Joint Unified School District hereby authorizes the Superintendent to notify the employees that they may be released from his/her position for the 2014-2015 school year in accordance with the requirements of Education Code §44951 and other applicable provisions of law. The Superintendent is further authorized to take any other actions necessary to consummate the intent of this Resolution.

PASSED AND ADOPTED by the Governing Board of the Sierra-Plumas Joint Unified School District this 11th day March 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Sharon Dryden, Clerk

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Superintendent Evaluation 2013-14

The sections below reflect the Goals of the Superintendent for 2013-14. Please evaluate each item.

1. County, District, School, and Staff Culture

- a) Establish a base of credibility as the County's educational leader by being highly visible throughout the district. Visit classrooms and schools regularly, establish systems of protocol for communication and daily operations, and make decisions soundly, timely and with experienced judgment.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- b) Be a good listener this first year while implementing those programmatic and systematic items that will drive us forward and establish an operational base that the staff and community has confidence in.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- c) Work the entire county, both east and west, to establish relationships and presence as the new superintendent.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

2. Management of Operations and Fiscal Services

- a) Present to the board a plan to balance the budget over a three year period (13/14, 14/15, 15/16) by March board meeting (Second Interim).

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- b) Working closely with the Board, negotiate an agreement with staff for compensation increases.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- c) Manage facility projects as identified, i.e. the middle track/field, high school parking lot pavement, grounds improvement.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

d) Reestablish communication channels that provide accountability with maintenance staff.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

3. Community Outreach

a) Establish relationships with county and city government agencies. Partner with law enforcement to support a safe school environment.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

b) Get to know the media personnel and submit news “before it happens”

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

c) Join the Loyaltan Rotary Club (January, 2014)

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

d) Be involved in community events, the Sierra Schools Foundation, and establish relationships with parents.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

4. Educational Program

a) Bring in more technology and create a “task force” for decision-making

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

b) Provide leadership to the admin team to address the needs around Common Core, Smarter Balanced Assessments, and professional development.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

5. Interpersonal Dynamics

a) Be professional and neutral in leadership behavior as many desire a “fresh start” and perspective from the new superintendent.

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

b) Form positive, professional relations with the Board to function as a team that has the best interests of the District and County at the forefront.

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

c) Lead with an emotional intelligence that moves us forward, not creating new issues that take us off task and require much time and effort to solve.

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

d) Run for election as County Superintendent of Schools

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

e) Commit to a long-term relationship with the Board and County and establish a permanent residence

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

6. Overall Assessment

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

7. ADDITIONAL COMMENTS:

Sierra-Plumas Joint Unified School District

Goals and Areas of Emphasis Evaluation for 2013-2014 School Year

The sections below reflect the Goals of the Sierra-Plumas Joint Unified School District for 2013-14.
Please evaluate each item.

1. District, School, and Staff Culture

- a) 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.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

2. Management of Operations and Fiscal Services

- a) Develop a multi-year plan to address and stabilize deficiency of revenue versus expenditures (deficit spending pattern).

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- b) Work with our employee groups to negotiate a fair and reasonable solution to compensation increases.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- c) Audit all facility needs and maintain positive momentum from the LHS roof project to embellish that site and other facilities in the County.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

3. Community Outreach

- a) 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.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- b) Explore multiple opportunities for our schools to invite parents and other supporters of our students to partner in embellishing the student experience.

Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- c) Support the Sierra Schools Foundation as that body continues to grow and establish momentum throughout the County
 Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- d) Establish consistent, timely, and cooperative relations with Sierra County media.
 Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

4. Educational Program

- a) Assess our needs around technology both as a teaching tool and increased hardware to better serve students and staff.
 Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- b) 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.
 Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

- c) 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.
 Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

5. Overall Assessment

- Exceeds Expectations Meets Expectations Does Not Meet Expectations

Optional Comment: _____

6. ADDITIONAL COMMENTS:

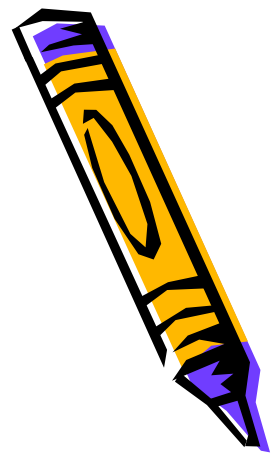


Transportation

March 11, 2014

Overview

- Regulation
- Resources
- 2013-14 Routes/Cost Facts
- Partnership with Plumas JUSD



Regulations

- Federal
- State
- Board Policy
- Transportation Handbook



Resources

- Local Control Funding Allocation
 - \$488,250 as of 2013-14 unrestricted
 - No future COLA
- Student Fees
 - Round Trip Fees
 - 1 student \$180
 - 2 student \$300
 - 3 or more \$360
 - Fees Collected \$6,993



2013-14 Facts/Cost

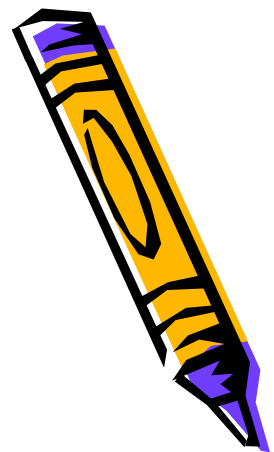


Downieville

- Sierra City Route
 - 10 Riders
 - 14 miles – one way
 - 30 – 32 minutes each way
- Allegany
 - 18 Riders
 - 55 miles – one way
 - 70 – 85 minutes each way



route minutes time is from first pickup to school



Downieville

- Contracted Services
 - Sierra Transportation
 - \$176,461
 - Agreement ends June 2016



Loyalton

- Sierra Brooks Route
 - 25 riders
 - 7 miles – one way
 - 21 minutes each way
- Chilcoot/Vinton
 - 33 riders
 - 14 miles – one way
 - 36 minutes each way



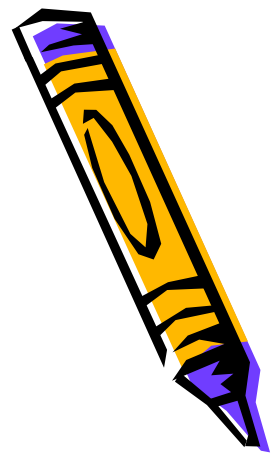
Loyalton

- Sierraville/Calpine
 - 36 riders
 - 25 miles – one way
 - 50 minutes each way



Loyalton

- Contracted Services
 - White's Bus, Inc.
 - \$475,000
 - Agreement ends June 2014



Partnership with Plumas USD

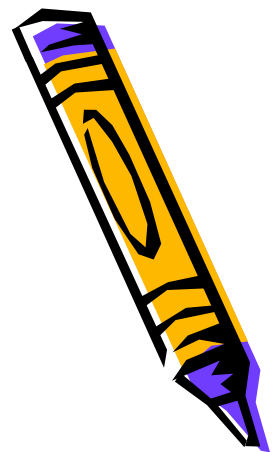


- Services Provided by PUSD

- Lease buses: \$1.25 / mile
- Train drivers: \$60 / hour
- Maintain buses: \$60 / hour
- Parts: cost plus 15%
- Non-itemized supplies: 10% surcharge



Partnership with PUSD Loyalton Routes



- District's Cost
 - Insurance: \$770/bus; 4 buses \$3,080
 - Fuel: \$20,000 (includes maint. trip miles)
 - 35,000 miles
 - 8 mpg
 - \$4.4 gal



District's Expenditures

- Bus Driver Wages
 - \$12.76 - \$17.06
 - 3.5 hours/day: \$10,000 - \$14,000
 - 5.0 hours/day: \$15,000 - \$20,000
 - 3 drivers: \$30,000 - \$60,000



District's Expenditures

- Bus Driver Training \$3,000
 - 20 hours classroom
 - Training material
 - 20 hours behind the wheel
 - Medical exam



Other Expenditures

- Sub Drivers Out-of-Pocket Cost \$200
 - H-6 print-out (DMV Record)
 - CHP Test/Finger Printing
 - Sheriff Dept. Finger Printing
 - DMV New License
 - TB Test



Duties Absorbed

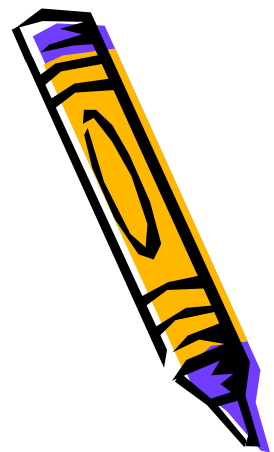
- Employment Process
- Management of Bus Drivers
- Coordinating Bus Maintenance
- Bus Pass Accountability



Next Steps April Board Meeting

Board Direction on the Following:

- Agreement with PUSD
- Bus Driver Job Description
- Bus Driver Salary Schedule
- Authorization to Hire Bus Drivers



A yellow pencil with a purple eraser and a sharp lead tip, pointing downwards.

Estimated Annual Cost

\$175,000 - \$250,000



Questions?



SIERRA COUNTY OFFICE OF EDUCATION
2013-2014 Second Interim Narrative
Presented March 11, 2014

REVENUE

Local Control Funding Formula and Other State Revenue:

The State implemented a new formula to fund County offices. The formula “merged” many categorical awards/entitlements, such as the County Block Opportunity Program, Out-of-State Tuition, BTSA, and direct and other purpose revenue into the LCFF. County Office of Education implementation is expected to be fully funded in two years instead of three, being fully funded by June 2015. Total unrestricted LCFF revenue for 2013-14 is \$615,406, which is \$63,105 more than the first interim.

Restricted Other State Revenue decreased by (\$4,035) since the first interim for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Lottery NonProp	(\$2,268)
• Lottery Prop20	(\$ 540)
• Special Education	(\$1,227)

Federal Revenue

Federal Revenue is projected to decrease by (\$3,013) since the first interim for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• NCLB, Basic Support	\$ 288
• Special Edu, Local Entitlement	(\$3,442)
• Preschool Special Education	\$ 141

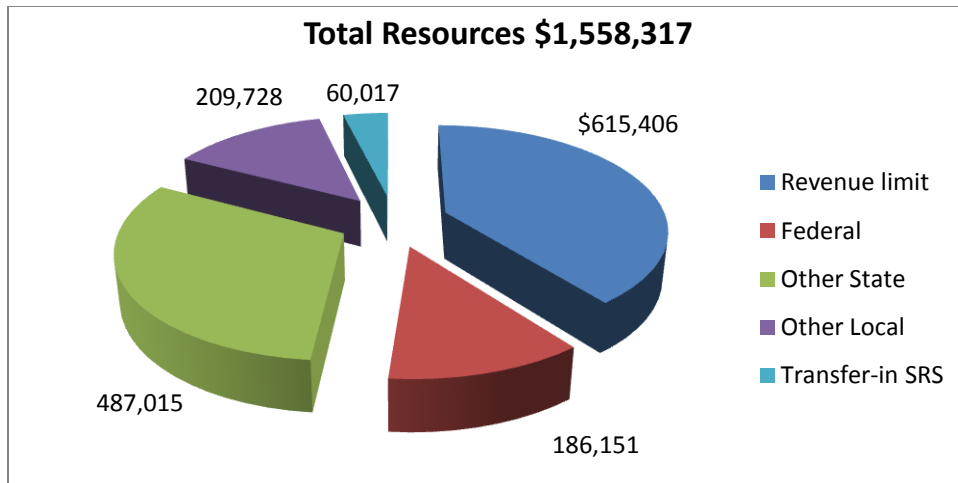
Local Revenue

Local Revenue is projected to decrease \$19,890 since the first interim for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Interagency Services	\$ 19,890

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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 First Interim	2013-2014 Second Interim	Favorable (Unfavorable) First vs. Second Interim
Revenue limit	\$405,055	487,588	\$407,491	\$552,301	615,406	\$63,105
Federal	635,847	138,711	166,294	189,164	186,151	(3,013)
Other State	471,857	517,574	470,484	491,050	487,015	(4,035)
Other Local	244,023	283,919	260,550	189,838	209,728	19,890
Transfer-in SRS	160,830	63,176	0.00	60,017	60,017	0.00
Total	\$1,917,612	\$1,490,968	\$1,304,819	\$1,482,370	1,558,317	\$75,947



EXPENDITURES

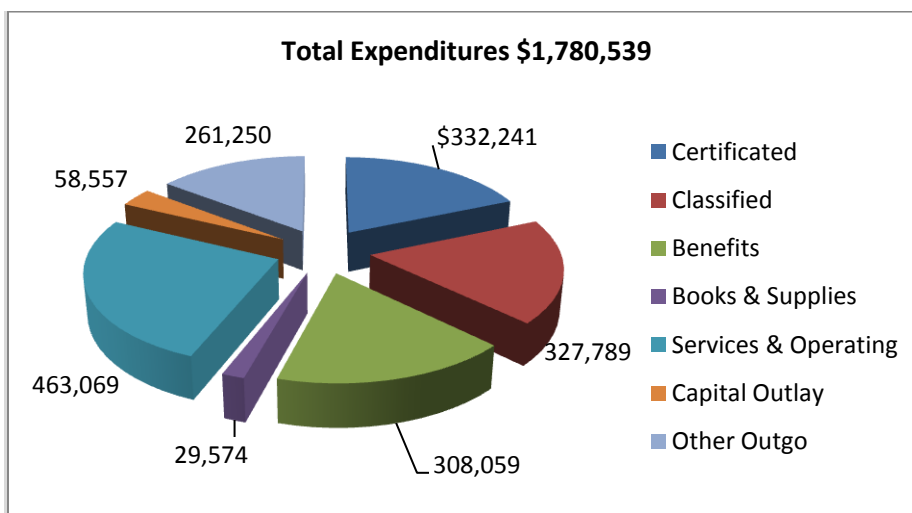
General Fund Expenditures

Expenditures decreased by \$54,573 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Operating Budget.

The increase to Other Outgo is due to a \$100,000 assistance to the District for resurfacing Loyaltan High parking lot and \$143,500 to Washoe County for out-of-state students.

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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Operating Budget	2013-2014 Second Interim	Favorable (Unfavorable) First vs. Second Interim
Certificated	\$315,493	\$293,901	\$288,561	\$334,827	\$332,241	2,586
Classified	323,108	336,223	330,518	332,529	327,789	4,740
Benefits	325,197	307,122	308,145	314,536	308,059	6,477
Books & Supplies	18,131	21,440	35,388	29,509	29,574	(65)
Services & Operating	272,146	223,457	336,007	516,589	463,069	53,520
Capital Outlay	28,941			58,662	58,557	105
Other Outgo	217,511	260,231	356,594	17,619	261,250	(243,631)
Total	\$1,500,527	\$1,442,374	\$1,655,213	\$1,604,271	\$1,780,539	\$(176,268)



Net Increase (Decrease) in Fund Balance

Actual and projected ending fund balance for the fiscal years 2012-2013 through 2015-2016. See table below.

Fiscal Year	Amount
2012-13 actuals	48,594
2013-14 projected	(\$222,222)
2014-15 projected	1,752
2015-16 projected	23,673

Projected Ending Fund Balance

2012-13	\$1,974,524
2013-14	\$1,752,302
2014-15	\$1,754,054
2015-16	\$1,777,727

Other Funds

Forest Reserve Fund	Transfer to General Fund:	\$ 60,017
	Pass-through to Sierra-Plumas JUSD:	\$340,100
	Ending Fund Balance:	0

Other Comments

- The County has no students, eliminating Lottery and any other revenue sources funded per ADA. LCFF regulations changed how the Out-of-State (Washoe) students will be reported and funded. Washoe students will be reported and funded under the District. In addition, revenue for Opportunity Classes were folded into the LCFF. The Superintendent eliminated the Opportunity classes and those few students were streamlined into District programs. Finally, the County does not have any special day class students.
- The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Prop. 30, the Schools and Local Public Safety Protection Act of 2012 approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:
 - 2016, additional ¼ cent sales tax expires
 - 2018, increase to personal income tax for high income earners expires

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. Annually the Board must make annual spending determinations in an open session at a public meeting. The accounting of how much money was received from EPA and how that money was spent must be posted on the website.

The EPA funding is a component of the total LCFF revenue general purpose entitlement.

- SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Prop. 39, the California Clean Energy Jobs Act. Prop. 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities. For five fiscal years, 2013-14 through 2017-18, Prop. 39 funds will be provided. The County's estimated annual amount is approximately \$30,000.
- A positive cash flow for fiscal year 2013-2014 with an ending cash balance of \$1,722,587.

- Reserve requirement is met for all three years. Positive Certification.
- Represented and unrepresented bargaining groups completed negotiations for fiscal year 2013-2014 in January and February 2014, resulting in a 4.5% and 2% salary increase for fiscal years 2013-14 and 2014-15, respectively. Payroll retro checks were paid to all employees in January and February.
- A 5% Health Care premium increase is included in the multiyear budget for certificated staff. All other employees H/W benefit is capped at \$13,840.

Personnel	FTE
Certificated	4.00
Cert Mgmt	1.00
Classified	5.80
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 (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2014 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to 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 x *838
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	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	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.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district 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 district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general 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 district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
2) Federal Revenue		8100-8299	0.00	475,000.00	1,035.00	475,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,038,873.00	63,365.00	41,556.07	63,365.00	0.00	0.0%
4) Other Local Revenue		8600-8799	220,218.00	160,309.00	64,203.14	180,614.00	20,305.00	12.7%
5) TOTAL, REVENUES			4,242,856.00	4,580,803.00	2,580,888.82	4,702,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,657,135.00	1,642,533.00	840,863.34	1,665,918.00	(23,385.00)	-1.4%
2) Classified Salaries		2000-2999	577,740.00	600,536.00	334,706.51	618,492.00	(17,956.00)	-3.0%
3) Employee Benefits		3000-3999	1,075,853.00	1,058,424.00	521,739.46	1,044,647.00	13,777.00	1.3%
4) Books and Supplies		4000-4999	91,861.00	93,542.00	102,550.99	93,652.00	(110.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	1,394,997.00	1,319,063.00	647,871.22	1,323,379.00	(4,316.00)	-0.3%
6) Capital Outlay		6000-6999	121,000.00	121,000.00	30,764.77	71,200.00	49,800.00	41.2%
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	(9,739.00)	(15,314.00)	0.00	(14,341.00)	(973.00)	6.4%
9) TOTAL, EXPENDITURES			4,908,847.00	4,819,784.00	2,478,496.29	4,802,947.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(665,991.00)	(238,981.00)	102,392.53	(100,870.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
b) Transfers Out		7600-7629	453,308.00	80,968.00	45,980.84	169,873.00	(88,905.00)	-109.8%
2) Other Sources/Uses								
a) Sources		8930-8979	460,000.00	467,749.00	467,749.45	467,749.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(89,849.00)	(25,619.00)	0.00	(30,541.00)	(4,922.00)	19.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(83,157.00)	597,323.00	421,768.61	529,260.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(749,148.00)	358,342.00	524,161.14	428,390.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,400,654.00	2,453,364.00		2,433,655.00	(19,709.00)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,400,654.00	2,453,364.00		2,433,655.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,400,654.00	2,453,364.00		2,433,655.00		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,900.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	241,382.00	259,193.00		259,193.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	539,963.00	520,868.00		543,183.00		
Unassigned/Unappropriated Amount		9790	867,261.00	2,028,245.00		2,056,269.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,584.00	889,540.00	875,204.00	1,047,608.00	158,068.00	17.8%
Education Protection Account State Aid - Current Year		8012	563,446.00	538,145.00	269,073.00	538,145.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	6,550.75	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	11,876.61	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	2,290.12	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,306,735.00	2,454,444.00	1,221,630.18	2,397,345.00	(57,099.00)	-2.3%
Unsecured Roll Taxes		8042	0.00	0.00	86,701.12	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	768.83	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Subtotal, LCFF/Revenue Limit Sources			2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	475,000.00	0.00	475,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Life Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
EMA		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						
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, 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	1,035.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	475,000.00	1,035.00	475,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	487,625.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	79,917.00	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	10,700.00	13,585.00	13,685.00	13,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	49,270.00	49,780.00	18,051.07	49,780.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6630	8590						
Drug/Alcohol/Tobacco Funds	6650, 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	411,361.00	0.00	9,820.00	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)
AL, OTHER STATE REVENUE			1,038,873.00	63,365.00	41,556.07	63,365.00	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)
R LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to 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	7,000.00	7,000.00	4,324.00	7,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,363.53	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	193,518.00	133,609.00	20,605.18	138,207.00	4,598.00	3.4%
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	4,700.00	4,700.00	30,910.43	20,407.00	15,707.00	334.2%
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%
TOTAL, OTHER LOCAL REVENUE			220,218.00	160,309.00	64,203.14	180,614.00	20,305.00	12.7%
TOTAL, REVENUES			4,242,856.00	4,580,803.00	2,580,888.82	4,702,077.00	121,274.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,395,183.00	1,392,619.00	692,721.51	1,400,579.00	(7,960.00)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,629.00	239,032.00	141,644.86	254,706.00	(15,674.00)	-6.6%
Other Certificated Salaries		1900	13,323.00	10,882.00	6,496.97	10,633.00	249.00	2.3%
TOTAL, CERTIFICATED SALARIES			1,657,135.00	1,642,533.00	840,863.34	1,665,918.00	(23,385.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,784.00	79,538.00	38,329.53	80,912.00	(1,374.00)	-1.7%
Classified Support Salaries		2200	238,685.00	266,859.00	151,319.49	269,596.00	(2,737.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,160.00	2,430.00	1,080.00	3,150.00	(720.00)	-29.6%
Clerical, Technical and Office Salaries		2400	231,227.00	229,045.00	133,447.98	241,984.00	(12,939.00)	-5.6%
Other Classified Salaries		2900	22,884.00	22,664.00	10,529.51	22,850.00	(186.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			577,740.00	600,536.00	334,706.51	618,492.00	(17,956.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	131,578.00	126,608.00	65,702.60	127,867.00	(1,259.00)	-1.0%
PERS		3201-3202	75,727.00	77,161.00	41,099.12	73,236.00	3,925.00	5.1%
OASDI/Medicare/Alternative		3301-3302	69,815.00	72,756.00	38,322.80	71,147.00	1,609.00	2.2%
Health and Welfare Benefits		3401-3402	546,268.00	536,931.00	279,079.63	531,235.00	5,696.00	1.1%
Unemployment Insurance		3501-3502	1,177.00	1,150.00	1,343.84	1,125.00	25.00	2.2%
Workers' Compensation		3601-3602	129,369.00	114,793.00	64,557.53	123,149.00	(8,356.00)	-7.3%
OPEB, Allocated		3701-3702	121,500.00	122,102.00	0.00	0.00	122,102.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
RS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	419.00	6,923.00	31,633.94	116,888.00	(109,965.00)	-1588.4%
TOTAL, EMPLOYEE BENEFITS			1,075,853.00	1,058,424.00	521,739.46	1,044,647.00	13,777.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	5,000.00	41,278.07	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	91,861.00	88,542.00	59,084.27	88,652.00	(110.00)	-0.1%
Noncapitalized Equipment		4400	0.00	0.00	2,188.65	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,861.00	93,542.00	102,550.99	93,652.00	(110.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	601,532.00	601,532.00	292,736.13	601,532.00	0.00	0.0%
Travel and Conferences		5200	16,243.00	13,743.00	6,704.11	13,743.00	0.00	0.0%
Dues and Memberships		5300	5,447.00	7,112.00	6,933.39	8,828.00	(1,716.00)	-24.1%
Insurance		5400-5450	52,000.00	52,000.00	47,105.88	52,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	233,483.00	225,751.00	108,720.54	225,751.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,900.00	32,550.00	16,141.19	32,550.00	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	433,126.00	361,598.00	165,793.14	364,198.00	(2,600.00)	-0.7%
Communications		5900	25,266.00	24,777.00	3,736.84	24,777.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,394,997.00	1,319,063.00	647,871.22	1,323,379.00	(4,316.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	22,585.09	39,000.00	61,000.00	61.0%
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	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	8,179.68	11,200.00	(11,200.00)	New
TOTAL, CAPITAL OUTLAY			121,000.00	121,000.00	30,764.77	71,200.00	49,800.00	41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,739.00)	(15,314.00)	0.00	(14,341.00)	(973.00)	6.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,739.00)	(15,314.00)	0.00	(14,341.00)	(973.00)	6.4%
TOTAL, EXPENDITURES			4,908,847.00	4,819,784.00	2,478,496.29	4,802,947.00	16,837.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	376,834.00	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	76,474.00	80,968.00	45,980.84	82,273.00	(1,305.00)	-1.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	87,600.00	(87,600.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			453,308.00	80,968.00	45,980.84	169,873.00	(88,905.00)	-109.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	460,000.00	467,749.00	467,749.45	467,749.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			460,000.00	467,749.00	467,749.45	467,749.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(89,849.00)	(25,619.00)	0.00	(30,541.00)	(4,922.00)	19.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(89,849.00)	(25,619.00)	0.00	(30,541.00)	(4,922.00)	19.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(83,157.00)	597,323.00	421,768.61	529,260.00	(68,063.00)	-11.4%

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)
VENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,371.00	145,731.00	49,519.84	140,733.00	(4,998.00)	-3.4%
3) Other State Revenue		8300-8599	40,715.00	205,572.00	89,020.45	205,572.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,800.00	48,163.00	31,577.84	48,163.00	0.00	0.0%
5) TOTAL, REVENUES			158,886.00	399,466.00	170,118.13	394,468.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,907.00	38,649.00	27,903.80	42,832.00	(4,183.00)	-10.8%
2) Classified Salaries		2000-2999	81,934.00	53,623.00	18,321.04	46,236.00	7,387.00	13.8%
3) Employee Benefits		3000-3999	32,506.00	27,292.00	13,266.19	23,404.00	3,888.00	14.2%
4) Books and Supplies		4000-4999	24,612.00	157,423.00	17,156.44	158,112.00	(689.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	43,698.00	69,573.00	26,162.33	69,498.00	75.00	0.1%
6) Capital Outlay		6000-6999	0.00	124,791.00	0.00	105,450.00	19,341.00	15.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,125.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,739.00	15,314.00	0.00	14,341.00	973.00	6.4%
9) TOTAL, EXPENDITURES			252,521.00	486,665.00	102,809.80	459,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,635.00)	(87,199.00)	67,308.33	(65,405.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	89,849.00	25,619.00	0.00	30,541.00	4,922.00	19.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,849.00	25,619.00	0.00	30,541.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,786.00)	(61,580.00)	67,308.33	(34,864.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,753.00	61,580.00		62,435.00	855.00	1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,753.00	61,580.00		62,435.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,753.00	61,580.00		62,435.00		
2) Ending Balance, June 30 (E + F1e)								
			41,967.00	0.00		27,571.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	41,967.00	0.00		27,571.00		
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 (E/B) (F)
REVENUE LIMIT SOURCES								
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		
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		
Loss: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	630.00	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)
3: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	40,860.00	71,828.00	29,611.30	69,988.00	(1,840.00)	-2.6%
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	27,300.00	52,377.00	14,392.42	49,219.00	(3,158.00)	-6.0%
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, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,875.00	2,875.00	0.00	2,875.00	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	22,706.00	18,651.00	5,516.12	18,651.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,371.00	145,731.00	49,519.84	140,733.00	(4,998.00)	-3.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	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	19,266.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,384.00	10,730.00	2,661.45	10,730.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,065.00	194,842.00	86,359.00	194,842.00	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)
AL, OTHER STATE REVENUE			40,715.00	205,572.00	89,020.45	205,572.00	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)
R LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to 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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
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	22,407.00	17,619.00	3,148.68	17,619.00	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,393.00	30,544.00	28,429.16	30,544.00	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	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%
TOTAL, OTHER LOCAL REVENUE			23,800.00	48,163.00	31,577.84	48,163.00	0.00	0.0%
TOTAL, REVENUES			158,886.00	399,466.00	170,118.13	394,468.00	(4,998.00)	-1.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,907.00	38,649.00	27,903.80	42,832.00	(4,183.00)	-10.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,907.00	38,649.00	27,903.80	42,832.00	(4,183.00)	-10.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,434.00	53,623.00	18,321.04	46,236.00	7,387.00	13.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	500.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			81,934.00	53,623.00	18,321.04	46,236.00	7,387.00	13.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,592.00	3,146.00	2,194.79	2,383.00	763.00	24.3%
PERS		3201-3202	7,963.00	4,503.00	1,403.34	3,341.00	1,162.00	25.8%
OASDI/Medicare/Alternative		3301-3302	6,840.00	4,689.00	1,870.33	3,954.00	735.00	15.7%
Health and Welfare Benefits		3401-3402	8,554.00	9,638.00	5,169.51	9,446.00	192.00	2.0%
Unemployment Insurance		3501-3502	57.00	120.00	23.10	39.00	81.00	67.5%
Workers' Compensation		3601-3602	6,500.00	5,196.00	2,605.12	4,241.00	955.00	18.4%
PEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
PEB, 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%
TOTAL, EMPLOYEE BENEFITS			32,506.00	27,292.00	13,266.19	23,404.00	3,888.00	14.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,579.00	103,543.00	2,993.95	101,024.00	2,519.00	2.4%
Books and Other Reference Materials		4200	0.00	0.00	2,610.71	0.00	0.00	0.0%
Materials and Supplies		4300	11,033.00	31,004.00	8,326.63	43,728.00	(12,724.00)	-41.0%
Noncapitalized Equipment		4400	0.00	22,876.00	3,225.15	13,360.00	9,516.00	41.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,612.00	157,423.00	17,156.44	158,112.00	(689.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,320.00	42,244.00	9,701.82	40,229.00	2,015.00	4.8%
Dues and Memberships		5300	0.00	0.00	261.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	650.00	2,000.00	861.98	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	750.00	750.00	375.67	750.00	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 Other Operating Expenditures		5800	15,978.00	24,579.00	14,697.41	26,519.00	(1,940.00)	-7.9%
Communications		5900	0.00	0.00	264.45	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,698.00	69,573.00	26,162.33	69,498.00	75.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	91,450.00	0.00	91,450.00	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	19,341.00	0.00	0.00	19,341.00	100.0%
Equipment Replacement		6500	0.00	14,000.00	0.00	14,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	124,791.00	0.00	105,450.00	19,341.00	15.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	27,125.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,125.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of indirect Costs		7310	9,739.00	15,314.00	0.00	14,341.00	973.00	6.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,739.00	15,314.00	0.00	14,341.00	973.00	6.4%
TOTAL, EXPENDITURES			252,521.00	486,665.00	102,809.80	459,873.00	26,792.00	5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	89,849.00	25,619.00	0.00	30,541.00	4,922.00	19.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			89,849.00	25,619.00	0.00	30,541.00	4,922.00	19.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,849.00	25,619.00	0.00	30,541.00	(4,922.00)	19.2%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
VENUES								
1) LCFF/Revenue Limit Sources		8010-8099	2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
2) Federal Revenue		8100-8299	94,371.00	620,731.00	50,554.84	615,733.00	(4,998.00)	-0.8%
3) Other State Revenue		8300-8599	1,079,588.00	268,937.00	130,576.52	268,937.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,018.00	208,472.00	95,780.98	228,777.00	20,305.00	9.7%
5) TOTAL, REVENUES			4,401,742.00	4,980,269.00	2,751,006.95	5,096,545.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,690,042.00	1,681,182.00	868,767.14	1,708,750.00	(27,568.00)	-1.6%
2) Classified Salaries		2000-2999	659,674.00	654,159.00	353,027.55	664,728.00	(10,569.00)	-1.6%
3) Employee Benefits		3000-3999	1,108,359.00	1,085,716.00	535,005.65	1,068,051.00	17,665.00	1.6%
4) Books and Supplies		4000-4999	116,473.00	250,965.00	119,707.43	251,764.00	(799.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	1,438,695.00	1,388,636.00	674,033.55	1,392,877.00	(4,241.00)	-0.3%
6) Capital Outlay		6000-6999	121,000.00	245,791.00	30,764.77	176,650.00	69,141.00	28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,125.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,161,368.00	5,306,449.00	2,581,306.09	5,262,820.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(759,626.00)	(326,180.00)	169,700.86	(166,275.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
b) Transfers Out		7600-7629	453,308.00	80,968.00	45,980.84	169,873.00	(88,905.00)	-109.8%
2) Other Sources/Uses								
a) Sources		8930-8979	460,000.00	467,749.00	467,749.45	467,749.00	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			6,692.00	622,942.00	421,768.61	559,801.00		

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(752,934.00)	296,762.00	591,469.47	393,526.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,446,407.00	2,514,944.00		2,496,090.00	(18,854.00)	-0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,446,407.00	2,514,944.00		2,496,090.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,446,407.00	2,514,944.00		2,496,090.00		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,900.00	3,400.00		3,400.00		
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	41,967.00	0.00		27,571.00		
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	241,382.00	259,193.00		259,193.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	539,963.00	520,868.00		543,183.00		
Unassigned/Unappropriated Amount		9790	867,261.00	2,028,245.00		2,058,269.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,584.00	889,540.00	875,204.00	1,047,608.00	158,068.00	17.8%
Education Protection Account State Aid - Current Year		8012	563,446.00	538,145.00	269,073.00	538,145.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	6,550.75	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	11,876.61	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	2,290.12	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,306,735.00	2,454,444.00	1,221,630.18	2,397,345.00	(57,099.00)	-2.3%
Unsecured Roll Taxes		8042	0.00	0.00	86,701.12	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	768.83	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Subtotal, LCFF/Revenue Limit Sources			2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,983,765.00	3,882,129.00	2,474,094.61	3,983,098.00	100,969.00	2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	475,000.00	0.00	475,000.00	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%
REMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	630.00	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)
B: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	40,860.00	71,828.00	29,611.30	69,988.00	(1,840.00)	-2.6%
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	27,300.00	52,377.00	14,392.42	49,219.00	(3,158.00)	-6.0%
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, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,875.00	2,875.00	0.00	2,875.00	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	22,706.00	18,651.00	6,551.12	18,651.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,371.00	620,731.00	50,554.84	615,733.00	(4,998.00)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	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	19,266.00	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	487,625.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	79,917.00	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	10,700.00	13,585.00	13,685.00	13,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,654.00	60,510.00	20,712.52	60,510.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	422,426.00	194,842.00	96,179.00	194,842.00	0.00	0.0%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
AL, OTHER STATE REVENUE			1,079,588.00	268,937.00	130,576.52	268,937.00	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)
LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to 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	7,000.00	7,000.00	4,324.00	7,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,363.53	15,000.00	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	215,925.00	151,228.00	23,753.86	155,826.00	4,598.00	3.0%
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 (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	6,093.00	35,244.00	59,339.59	50,951.00	15,707.00	44.6%
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	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%
TOTAL, OTHER LOCAL REVENUE			244,018.00	208,472.00	95,780.98	228,777.00	20,305.00	9.7%
TOTAL, REVENUES			4,401,742.00	4,980,269.00	2,751,006.95	5,096,545.00	116,276.00	2.3%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,428,090.00	1,431,268.00	720,625.31	1,443,411.00	(12,143.00)	-0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,629.00	239,032.00	141,644.86	254,706.00	(15,674.00)	-6.6%
Other Certificated Salaries		1900	13,323.00	10,882.00	6,496.97	10,633.00	249.00	2.3%
TOTAL, CERTIFICATED SALARIES			1,690,042.00	1,681,182.00	868,767.14	1,708,750.00	(27,568.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	164,218.00	133,161.00	56,650.57	127,148.00	6,013.00	4.5%
Classified Support Salaries		2200	238,685.00	266,859.00	151,319.49	269,596.00	(2,737.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,160.00	2,430.00	1,080.00	3,150.00	(720.00)	-29.6%
Clerical, Technical and Office Salaries		2400	231,727.00	229,045.00	133,447.98	241,984.00	(12,939.00)	-5.6%
Other Classified Salaries		2900	22,884.00	22,664.00	10,529.51	22,850.00	(186.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			659,674.00	654,159.00	353,027.55	664,728.00	(10,569.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	134,170.00	129,754.00	67,897.39	130,250.00	(496.00)	-0.4%
PERS		3201-3202	83,690.00	81,664.00	42,502.46	76,577.00	5,087.00	6.2%
OASDI/Medicare/Alternative		3301-3302	76,655.00	77,445.00	40,193.13	75,101.00	2,344.00	3.0%
Health and Welfare Benefits		3401-3402	554,822.00	546,569.00	284,249.14	540,681.00	5,888.00	1.1%
Unemployment Insurance		3501-3502	1,234.00	1,270.00	1,366.94	1,164.00	106.00	8.3%
Workers' Compensation		3601-3602	135,869.00	119,989.00	67,162.65	127,390.00	(7,401.00)	-6.2%
PEB, Allocated		3701-3702	121,500.00	122,102.00	0.00	0.00	122,102.00	100.0%
PEB, 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	419.00	6,923.00	31,633.94	116,888.00	(109,965.00)	-1588.4%
TOTAL, EMPLOYEE BENEFITS			1,108,359.00	1,085,716.00	535,005.65	1,068,051.00	17,665.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,579.00	108,543.00	44,272.02	106,024.00	2,519.00	2.3%
Books and Other Reference Materials		4200	0.00	0.00	2,610.71	0.00	0.00	0.0%
Materials and Supplies		4300	102,894.00	119,546.00	67,410.90	132,380.00	(12,834.00)	-10.7%
Noncapitalized Equipment		4400	0.00	22,876.00	5,413.80	13,360.00	9,516.00	41.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,473.00	250,965.00	119,707.43	251,764.00	(799.00)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	601,532.00	601,532.00	292,736.13	601,532.00	0.00	0.0%
Travel and Conferences		5200	42,563.00	55,987.00	16,405.93	53,972.00	2,015.00	3.6%
Dues and Memberships		5300	5,447.00	7,112.00	7,194.39	8,828.00	(1,716.00)	-24.1%
Insurance		5400-5450	52,000.00	52,000.00	47,105.88	52,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	234,133.00	227,751.00	109,582.52	227,751.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,650.00	33,300.00	16,516.86	33,300.00	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	449,104.00	386,177.00	180,490.55	390,717.00	(4,540.00)	-1.2%
Communications		5900	25,266.00	24,777.00	4,001.29	24,777.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,438,695.00	1,388,636.00	674,033.55	1,392,877.00	(4,241.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	191,450.00	22,585.09	130,450.00	61,000.00	31.9%
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	21,000.00	40,341.00	0.00	21,000.00	19,341.00	47.9%
Equipment Replacement		6500	0.00	14,000.00	8,179.68	25,200.00	(11,200.00)	-80.0%
TOTAL, CAPITAL OUTLAY			121,000.00	245,791.00	30,764.77	176,650.00	69,141.00	28.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	27,125.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,125.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,161,368.00	5,306,449.00	2,581,306.09	5,262,820.00	43,629.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	236,161.00	0.00	261,925.00	25,764.00	10.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	376,834.00	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	76,474.00	80,968.00	45,980.84	82,273.00	(1,305.00)	-1.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	87,600.00	(87,600.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			453,308.00	80,968.00	45,980.84	169,873.00	(88,905.00)	-109.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	460,000.00	467,749.00	467,749.45	467,749.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			460,000.00	467,749.00	467,749.45	467,749.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,692.00	622,942.00	421,768.61	559,801.00	63,141.00	-10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,633.00	61,633.00	25,590.83	61,633.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	2,142.97	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	7,484.62	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			87,133.00	87,133.00	35,218.42	87,133.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,749.00	4,963.00	2,770.39	4,963.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,566.00	73,809.00	36,689.64	75,219.00	(1,410.00)	-1.9%
3) Employee Benefits		3000-3999	31,205.00	31,242.00	15,732.82	31,137.00	105.00	0.3%
4) Books and Supplies		4000-4999	53,770.00	53,770.00	24,068.59	53,770.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,317.00	4,317.00	1,937.82	4,317.00	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			163,607.00	168,101.00	81,199.26	169,406.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,474.00)	(80,968.00)	(45,980.84)	(82,273.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	76,474.00	80,968.00	45,980.84	82,273.00	1,305.00	1.6%
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			76,474.00	80,968.00	45,980.84	82,273.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	61,633.00	61,633.00	25,590.83	61,633.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			61,633.00	61,633.00	25,590.83	61,633.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500.00	5,500.00	2,142.97	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	2,142.97	5,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	7,484.62	20,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	7,484.62	20,000.00	0.00	0.0%
TOTAL, REVENUES			87,133.00	87,133.00	35,218.42	87,133.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	4,749.00	4,963.00	2,770.39	4,963.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,749.00	4,963.00	2,770.39	4,963.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	69,566.00	73,809.00	36,689.64	75,219.00	(1,410.00)	-1.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,566.00	73,809.00	36,689.64	75,219.00	(1,410.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	392.00	409.00	228.55	239.00	170.00	41.6%
PERS		3201-3202	7,182.00	6,643.00	3,346.98	6,643.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,071.00	5,384.00	2,686.96	5,476.00	(92.00)	-1.7%
Health and Welfare Benefits		3401-3402	14,532.00	14,532.00	7,323.89	14,532.00	0.00	0.0%
Unemployment Insurance		3501-3502	37.00	39.00	19.71	39.00	0.00	0.0%
Workers' Compensation		3601-3602	3,969.00	4,212.00	2,115.08	4,185.00	27.00	0.6%
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%
ERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22.00	23.00	11.65	23.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,205.00	31,242.00	15,732.82	31,137.00	105.00	0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	4,321.22	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	45,270.00	45,270.00	19,747.37	45,270.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,770.00	53,770.00	24,068.59	53,770.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	261.00	261.00	0.00	261.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,979.00	2,979.00	1,528.80	2,979.00	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	956.00	956.00	409.02	956.00	0.00	0.0%
Communications		5900	121.00	121.00	0.00	121.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,317.00	4,317.00	1,937.82	4,317.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,607.00	168,101.00	81,199.26	169,406.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	76,474.00	80,968.00	45,980.84	82,273.00	1,305.00	1.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,474.00	80,968.00	45,980.84	82,273.00	1,305.00	1.6%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			76,474.00	80,968.00	45,980.84	82,273.00		

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)
A. REVENUES								
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	835,533.00	1,011,161.00	0.00	1,012,425.00	1,264.00	0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	1.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			835,533.00	1,011,161.00	1.00	1,012,425.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,212,367.00	775,000.00	745,600.87	750,500.00	24,500.00	3.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,212,367.00	775,000.00	745,600.87	750,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(376,834.00)	236,161.00	(745,599.87)	261,925.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	376,834.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	236,161.00	0.00	261,925.00	(25,764.00)	-10.9%
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			376,834.00	(236,161.00)	0.00	(261,925.00)		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(745,599.87)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,102.50	100,000.00	100,000.00	New
5) TOTAL, REVENUES			0.00	0.00	1,102.50	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	14,504.00	15,606.64	202,104.00	(187,600.00)	-1293.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	14,504.00	15,606.64	202,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(14,504.00)	(14,504.14)	(102,104.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	87,600.00	87,600.00	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	87,600.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(14,504.00)	(14,504.14)	(14,504.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	14,504.00		14,504.00	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	14,504.00		14,504.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,504.00		14,504.00		
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) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	746.34	2,500.00	0.00	0.0%
5) TOTAL REVENUES			2,500.00	2,500.00	746.34	2,500.00		
B. EXPENSES								
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 Expenses		5000-5999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,000.00	3,000.00	0.00	3,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(500.00)	746.34	(500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			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 Column B & D (F)
NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(500.00)	746.34	(500.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,814.00	50,019.00		50,019.00	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)			57,814.00	50,019.00		50,019.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,814.00	50,019.00		50,019.00		
2) Ending Net Position, June 30 (E + F1e)			57,314.00	49,519.00		49,519.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			57,314.00	49,519.00		49,519.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	245.84	245.84	241.47	239.04	(6.80)	-3%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	124.85	124.85	115.04	123.56	(1.29)	-1%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	370.69	370.69	356.51	362.60	(8.09)	-2%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	147.08	147.08	120.19	147.08	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	370.69	370.69	356.51	362.60	(8.09)	-2%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
IC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

*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
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH									
B. RECEIPTS									
	Feb	3,059,455.00	3,350,684.00	3,259,688.00	3,196,232.00	3,017,962.00	2,725,894.00	3,056,313.00	2,509,586.77
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	198,910.00	198,910.00	333,446.00	198,910.00	0.00	134,537.00	79,564.00	46,440.00
8020-8079	Property Taxes	59,828.00				0.00	733,181.00	536,809.00	
Miscellaneous Funds									
8100-8299	Federal Revenue	6,062.00		5,516.00		0.00	37,942.00	1,035.00	
8300-8599	Other State Revenue	9,820.00		37,900.00	8,150.00	51,950.00	22,756.00		
8600-8799	Other Local Revenue	1,215.00	2,518.00	18,052.00	37,450.00	1,107.00	3,447.00	31,992.00	52,141.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources	467,749.00							
TOTAL RECEIPTS									
		683,756.00	261,256.00	394,914.00	244,510.00	53,057.00	931,863.00	649,400.00	98,581.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	19,066.00	24,916.00	156,339.00	157,431.00	156,251.00	170,042.00	184,722.00	167,978.00
2000-2999	Classified Salaries	33,391.00	39,518.00	52,788.00	50,666.00	60,746.00	51,031.00	64,887.00	56,930.00
3000-3999	Employee Benefits	33,762.00	30,892.00	90,450.00	89,879.00	91,195.00	94,305.00	104,522.00	93,419.00
4000-4999	Books and Supplies	5,754.00	50,923.00	12,178.00	18,727.00	8,437.00	15,367.00	8,321.00	7,857.00
5000-5999	Services	67,109.00	36,969.00	154,441.00	116,869.00	56,633.00	171,398.00	70,614.00	258,172.00
6000-6599	Capital Outlay	5,000.00	6,949.00	10,636.00				8,180.00	1,459.00
7000-7499	Other Outgo								
7600-7629	Interfund Transfers Out						1,103.00	44,878.00	
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS									
		164,082.00	190,167.00	476,832.00	433,572.00	373,262.00	503,246.00	486,124.00	585,815.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199	Cash Not in Treasury	3,400.00							
9200-9299	Accounts Receivable	80,902.81			10,159.00	94.00	(94.00)	119.77	3,022.00
9310	Due From Other Funds	6,956.31					(27,218.00)	(743,526.00)	
9320	Stores								
9330	Prepaid Expenditures	7,487.23					4,432.00		
9340	Other Current Assets								
SUBTOTAL ASSETS									
		98,746.35	0.00	0.00	10,159.00	94.00	(22,880.00)	(743,406.23)	3,022.00
Liabilities									
9500-9599	Accounts Payable	649,093.01	162,085.00	(18,462.00)	(633.00)	(28,043.00)	75,318.00	(33,404.00)	(35,675.00)
9610	Due To Other Funds	6,956.31							
9640	Current Loans								
9650	Deferred Revenues	6,061.72							
SUBTOTAL LIABILITIES									
		662,111.04	162,085.00	(18,462.00)	(633.00)	(28,043.00)	75,318.00	(33,404.00)	(35,675.00)
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS									
		(228,445.00)	(162,085.00)	18,462.00	10,792.00	28,137.00	(98,198.00)	(710,002.23)	38,687.00
E. NET INCREASE/DECREASE (B - C + D)									
		291,229.00	(90,996.00)	(63,456.00)	(178,270.00)	(292,068.00)	330,419.00	(546,726.23)	(448,537.00)
F. ENDING CASH (A + E)									
		3,350,684.00	3,259,688.00	3,196,232.00	3,017,962.00	2,725,894.00	3,056,313.00	2,509,586.77	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
Feb	2,061,049.77	2,336,601.77	2,508,224.77	2,589,982.77				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	165,999.00	31,518.00		134,481.00	63,038.00		1,585,753.00	1,585,753.00
Property Taxes		500,980.00	469,505.00	97,042.00			2,397,345.00	2,397,345.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	450,000.00	10,792.00	44,297.00	2,875.00	57,214.00		615,733.00	615,733.00
Other State Revenue	52,725.00	13,775.00	3,398.00		68,463.00		288,937.00	288,937.00
Other Local Revenue				80,855.00			228,777.00	228,777.00
Interfund Transfers In				261,925.00			261,925.00	261,925.00
All Other Financing Sources							467,749.00	467,749.00
TOTAL RECEIPTS	666,724.00	557,065.00	517,200.00	577,178.00	188,715.00	0.00	5,826,219.00	5,826,219.00
C. DISBURSEMENTS								
Certificated Salaries	168,000.00	168,000.00	168,000.00	168,005.00			1,708,750.00	1,708,750.00
Classified Salaries	63,692.00	63,692.00	63,692.00	63,695.00			664,728.00	664,728.00
Employee Benefits	94,000.00	94,000.00	94,000.00	94,000.00	63,627.00		1,068,051.00	1,068,051.00
Books and Supplies	18,000.00	8,000.00	8,000.00	15,000.00	75,200.00		251,764.00	251,764.00
Services	50,000.00	50,000.00	100,000.00	150,000.00	110,672.00		1,392,877.00	1,392,877.00
Capital Outlay				19,426.00	125,000.00		176,650.00	176,650.00
Other Outgo							0.00	0.00
Interfund Transfers Out	1,750.00	1,750.00	1,750.00	1,750.00	116,892.00		169,873.00	169,873.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	395,442.00	385,442.00	435,442.00	511,876.00	491,391.00	0.00	5,432,693.00	5,432,693.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							71,821.77	71,821.77
Due From Other Funds				745,600.00			(25,144.00)	(25,144.00)
Stores							0.00	0.00
Prepaid Expenditures							4,432.00	4,432.00
Other Current Assets							0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	745,600.00	0.00	0.00	51,109.77	51,109.77
Liabilities								
Accounts Payable	(2,270.00)			181,476.73			581,297.01	581,297.01
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Deferred Revenues	(2,270.00)			181,476.73	0.00		6,061.72	6,061.72
SUBTOTAL LIABILITIES	(2,270.00)	0.00	0.00	181,476.73	0.00	0.00	587,358.73	587,358.73
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	2,270.00	0.00	0.00	564,123.27	0.00	0.00	(536,248.96)	(536,248.96)
E. NET INCREASE/DECREASE (B - C + D)								
	275,552.00	171,623.00	81,758.00	629,425.27	(302,676.00)	0.00	(142,722.96)	393,526.00
F. ENDING CASH (A + E)	2,336,601.77	2,508,224.77	2,589,982.77	3,219,408.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							2,916,732.04	

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name):									
	Object	Beginning Balances (Ref Only)							
A. BEGINNING CASH			2,830,122.00	2,733,512.00	2,577,505.00	2,280,373.00	2,021,673.00	2,529,597.00	2,874,662.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019		58,807.00	221,660.00	105,853.00	105,853.00	221,660.00	105,853.00	105,853.00
Principal Apportionment	8020-8079		57,000.00				733,181.00	537,000.00	
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299			5,000.00	5,000.00	6,914.00	500.00	8,135.00	489,687.00
Federal Revenue	8300-8599					0.00		27,340.00	105,450.00
Other State Revenue	8600-8799		583.00	4,333.00	57,789.00	5,283.00	4,333.00	43,487.00	593.00
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS			116,390.00	225,993.00	168,642.00	118,050.00	959,674.00	721,815.00	701,573.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		17,000.00	167,000.00	167,000.00	167,000.00	167,000.00	167,000.00	167,000.00
Classified Salaries	2000-2999		29,000.00	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
Employee Benefits	3000-3999		35,000.00	93,000.00	94,000.00	94,000.00	94,000.00	94,000.00	94,000.00
Books and Supplies	4000-4999		7,000.00	15,000.00	7,000.00	7,000.00	7,000.00	7,000.00	15,000.00
Services	5000-5999		55,000.00	50,000.00	50,000.00	50,000.00	100,000.00	50,000.00	150,000.00
Capital Outlay	6000-6599		60,000.00	0.00	90,774.00	1,750.00	1,750.00	1,750.00	0.00
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629						25,000.00	0.00	
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS			203,000.00	382,000.00	465,774.00	376,750.00	451,750.00	376,750.00	483,000.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199		3,400.00						
Accounts Receivable	9200-9299		402,499.00						
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS			405,899.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS			405,899.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET TRANSACTIONS									
E. NET INCREASE/DECREASE (B - C + D)			(66,610.00)	(156,007.00)	(297,132.00)	(258,700.00)	(507,924.00)	(345,085.00)	(218,573.00)
F. ENDING CASH (A + E)			2,830,122.00	2,733,512.00	2,577,505.00	2,280,373.00	2,529,597.00	2,874,682.00	3,093,235.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
Feb								
A. BEGINNING CASH	3,093,235.00	2,937,614.00	3,135,305.00	3,320,657.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	221,660.00	105,853.00	105,853.00	221,659.00	0.00		1,639,371.00	1,639,371.00
Property Taxes		500,000.00	470,000.00	100,184.00	0.00		2,397,345.00	2,397,345.00
Miscellaneous Funds								
Federal Revenue	16,386.00	500.00	6,915.00	0.00	25,175.00		559,212.00	559,212.00
Other State Revenue		13,755.00		0.00	27,510.00		174,055.00	174,055.00
Other Local Revenue	4,333.00	583.00	584.00	72,091.00	3,790.00		196,315.00	196,315.00
Intelfund Transfers In								
8910-8929								
All Other Financing Sources								
8930-8978	242,379.00	620,691.00	583,352.00	393,914.00	56,435.00	0.00	4,968,298.00	4,968,298.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	167,000.00	167,000.00	167,000.00	171,467.00			1,708,467.00	1,708,467.00
Classified Salaries	57,000.00	57,000.00	57,000.00	72,049.00			643,049.00	643,049.00
Employee Benefits	94,000.00	94,000.00	94,000.00	97,000.00	114,928.00		1,126,928.00	1,126,928.00
Books and Supplies	5,000.00	5,000.00	5,000.00	18,050.00			133,050.00	133,050.00
Services	75,000.00	100,000.00	75,000.00	123,674.00	250,000.00		1,168,674.00	1,168,674.00
Capital Outlay	0.00	0.00	0.00				156,024.00	156,024.00
Other Outgo				52,995.00			77,995.00	77,995.00
Intelfund Transfers Out								
7600-7629								
All Other Financing Uses								
7630-7699								
TOTAL DISBURSEMENTS	398,000.00	423,000.00	399,000.00	535,235.00	364,928.00	0.00	5,014,187.00	5,014,187.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
9200-9299								
9310								
Due From Other Funds							0.00	
9320								
Stores							0.00	
9330								
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
9340								
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities								
Accounts Payable							0.00	
9500-9599								
Due To Other Funds							0.00	
9610								
Current Loans							0.00	
9640								
Deferred Revenues							0.00	
9650								
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
9910								
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)	(155,921.00)	197,691.00	185,352.00	(141,321.00)	(308,493.00)	0.00	(45,889.00)	(45,889.00)
F. ENDING CASH (A + E)	2,937,614.00	3,135,305.00	3,320,657.00	3,179,336.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							2,870,843.00	

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH	2,160,977.46	2,232,080.46	2,380,900.46	2,713,645.46				
B. RECEIPTS								
LCOFF/Revenue Limit Sources								
Principal Apportionment	157.00	22,715.00	157,252.00	134,481.00	104,156.00		1,585,753.00	1,585,753.00
Property Taxes		500,980.00	469,505.00	97,042.00	87,439.00		2,484,784.00	2,397,345.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	424,663.00	10,792.00	44,297.00	2,875.00	5,763.00		615,733.00	615,733.00
Other State Revenue	52,725.00	13,775.00	3,398.00		57,604.00		288,937.00	288,937.00
Other Local Revenue				109,988.00			228,777.00	228,777.00
Interfund Transfers In			236,161.00	261,925.00			498,086.00	261,925.00
All Other Financing Sources							467,749.00	467,749.00
TOTAL RECEIPTS	477,545.00	548,262.00	910,613.00	606,311.00	254,962.00	0.00	6,149,819.00	5,826,219.00
C. DISBURSEMENTS								
Certificated Salaries	168,000.00	168,000.00	168,000.00	168,005.00			1,708,750.00	1,708,750.00
Classified Salaries	63,692.00	63,692.00	63,692.00	63,694.00			664,728.00	664,728.00
Employee Benefits	105,000.00	105,000.00	105,000.00	124,626.00	108,537.00		1,176,588.00	1,068,051.00
Books and Supplies	18,000.00	8,000.00	8,000.00	15,000.00	75,267.00		251,784.00	251,784.00
Services	50,000.00	50,000.00	140,000.00	175,000.00	131,516.00		1,392,877.00	1,392,877.00
Capital Outlay		3,000.00	91,426.00	50,000.00	73,206.00		249,856.00	176,650.00
Other Outgo							0.00	0.00
Interfund Transfers Out	1,750.00	1,750.00	1,750.00	1,750.00	115,142.00		169,873.00	169,873.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	406,442.00	399,442.00	577,868.00	598,075.00	503,668.00	0.00	5,614,436.00	5,432,693.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	
Accounts Receivable				75,000.00			146,821.77	
Due From Other Funds				745,600.00			(25,144.00)	
Stores							0.00	
Prepaid Expenditures							4,432.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	820,600.00	0.00	0.00	126,109.77	
Liabilities								
Accounts Payable				181,476.73			595,631.01	
Due To Other Funds							6,956.31	
Current Loans							0.00	
Deferred Revenues				181,476.73			6,061.72	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	181,476.73	0.00	0.00	608,649.04	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	639,123.27	0.00	0.00	(482,539.27)	
E. NET INCREASE/DECREASE (B - C + D)	71,103.00	148,820.00	332,745.00	647,359.27	(248,706.00)	0.00	52,843.73	393,526.00
F. ENDING CASH (A + E)	2,232,080.46	2,380,900.46	2,713,645.46	3,361,004.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,112,298.73	

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) 134,454.00
- 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) 3,307,075.00

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) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 40,638.00

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)	335,452.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	68,368.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,500.00
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)	28,092.16
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)	105.82
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)	40,638.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	404,879.98
9. Carry-Forward Adjustment (Part IV, Line F)	(106,463.26)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	298,416.72
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,536,183.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	451,177.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	78,047.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	56,340.00
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)	141,176.00
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)	57,203.00
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)	54,367.00
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)	662,132.84
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)	2,494.18
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)	40,638.00
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)	169,406.00
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)	4,249,164.02
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)	
	9.53%
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/ic) (Line A10 divided by Line B18)	
	7.02%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>404,879.98</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>154,925.68</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (18.3%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (15.68%) times Part III, Line B18); zero if positive	<u>(106,463.26)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(106,463.26)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-53,231.63) is applied to the current year calculation and the remainder (\$-53,231.63) is deferred to one or more future years:	<u>8.28%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-35,487.75) is applied to the current year calculation and the remainder (\$-70,975.51) is deferred to one or more future years:	<u>8.69%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(106,463.26)</u>

Approved indirect cost rate: 18.30%
Highest rate used in any program: 15.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	76,892.00	12,058.00	15.68%
01	3550	2,731.00	144.00	5.27%
01	4035	33,252.00	2,139.00	6.43%

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,983,098.00	1.35%	4,036,716.00	4.57%	4,221,219.00
2. Federal Revenues	8100-8299	475,000.00	-5.26%	450,000.00	-5.00%	427,500.00
3. Other State Revenues	8300-8599	63,365.00	-8.66%	57,875.00	0.00%	57,875.00
4. Other Local Revenues	8600-8799	180,614.00	9.80%	198,316.00	0.23%	198,771.00
5. Other Financing Sources						
a. Transfers In	8900-8929	261,925.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	467,749.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(30,541.00)	-3.69%	(29,413.00)	39.06%	(40,901.00)
6. Total (Sum lines A1 thru A5c)		5,401,210.00	-12.73%	4,713,494.00	3.20%	4,864,464.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,665,918.00		1,705,967.00
b. Step & Column Adjustment				19,328.00		20,298.00
c. Cost-of-Living Adjustment				28,651.00		0.00
d. Other Adjustments				(7,930.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,665,918.00	2.40%	1,705,967.00	1.19%	1,726,265.00
2. Classified Salaries						
a. Base Salaries				618,492.00		582,691.00
b. Step & Column Adjustment				12,199.00		20,208.00
c. Cost-of-Living Adjustment				(48,000.00)		0.00
d. Other Adjustments						(10,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	618,492.00	-5.79%	582,691.00	1.75%	592,899.00
3. Employee Benefits	3000-3999	1,044,647.00	5.49%	1,101,976.00	0.97%	1,112,717.00
4. Books and Supplies	4000-4999	93,652.00	-0.45%	93,232.00	0.00%	93,232.00
5. Services and Other Operating Expenditures	5000-5999	1,323,379.00	-12.61%	1,156,461.00	1.12%	1,169,461.00
6. Capital Outlay	6000-6999	71,200.00	-29.78%	50,000.00	0.00%	50,000.00
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	(14,341.00)	0.00%	(14,341.00)	0.00%	(14,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	169,873.00	-54.09%	77,995.00	0.70%	78,538.00
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)		4,972,820.00	-4.40%	4,753,981.00	1.15%	4,808,771.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		428,390.00		(40,487.00)		55,693.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,433,655.00		2,862,045.00		2,821,558.00
2. Ending Fund Balance (Sum lines C and D1)		2,862,045.00		2,821,558.00		2,877,251.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	259,193.00		366,331.00		482,775.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	543,183.00		503,635.00		507,506.00
2. Unassigned/Unappropriated	9790	2,056,269.00		1,948,192.00		1,883,570.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,862,045.00		2,821,558.00		2,877,251.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	543,183.00		503,635.00		507,506.00
c. Unassigned/Unappropriated	9790	2,056,269.00		1,948,192.00		1,883,570.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,599,452.00		2,451,827.00		2,391,076.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See narrative.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	140,733.00	-22.40%	109,212.00	0.00%	109,212.00
3. Other State Revenues	8300-8599	205,572.00	-43.48%	116,180.00	0.00%	116,180.00
4. Other Local Revenues	8600-8799	48,163.00	-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	30,541.00	-3.69%	29,413.00	39.06%	40,901.00
6. Total (Sum lines A1 thru A5c)		425,009.00	-40.05%	254,805.00	4.51%	266,293.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,832.00		2,500.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(40,332.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,832.00	-94.16%	2,500.00	0.00%	2,500.00
2. Classified Salaries						
a. Base Salaries				46,236.00		61,366.00
b. Step & Column Adjustment				2,700.00		2,677.00
c. Cost-of-Living Adjustment				4,700.00		
d. Other Adjustments				7,730.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,236.00	32.72%	61,366.00	4.36%	64,043.00
3. Employee Benefits	3000-3999	23,404.00	-49.48%	11,823.00	4.12%	12,310.00
4. Books and Supplies	4000-4999	158,112.00	-62.91%	58,643.00	-32.10%	39,818.00
5. Services and Other Operating Expenditures	5000-5999	69,498.00	-59.35%	28,253.00	-1.49%	27,831.00
6. Capital Outlay	6000-6999	105,450.00	0.00%	105,450.00	0.00%	105,450.00
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	14,341.00	0.00%	14,341.00	0.00%	14,341.00
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)		459,873.00	-38.60%	282,376.00	-5.70%	266,293.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(34,864.00)		(27,571.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,435.00		27,571.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		27,571.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,571.00				
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		27,571.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Narrative.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,983,098.00	1.35%	4,036,716.00	4.57%	4,221,219.00
2. Federal Revenues	8100-8299	615,733.00	-9.18%	559,212.00	-4.02%	536,712.00
3. Other State Revenues	8300-8599	268,937.00	-35.28%	174,055.00	0.00%	174,055.00
4. Other Local Revenues	8600-8799	228,777.00	-13.31%	198,316.00	0.23%	198,771.00
5. Other Financing Sources						
a. Transfers In	8900-8929	261,925.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	467,749.00	-100.00%	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)		5,826,219.00	-14.73%	4,968,299.00	3.27%	5,130,757.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,708,750.00		1,708,467.00
b. Step & Column Adjustment				19,328.00		20,298.00
c. Cost-of-Living Adjustment				28,651.00		0.00
d. Other Adjustments				(48,262.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,708,750.00	-0.02%	1,708,467.00	1.19%	1,728,765.00
2. Classified Salaries						
a. Base Salaries				664,728.00		644,057.00
b. Step & Column Adjustment				14,899.00		22,885.00
c. Cost-of-Living Adjustment				(43,300.00)		0.00
d. Other Adjustments				7,730.00		(10,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	664,728.00	-3.11%	644,057.00	2.00%	656,942.00
3. Employee Benefits	3000-3999	1,068,051.00	4.28%	1,113,799.00	1.01%	1,125,027.00
4. Books and Supplies	4000-4999	251,764.00	-39.68%	151,875.00	-12.40%	133,050.00
5. Services and Other Operating Expenditures	5000-5999	1,392,877.00	-14.94%	1,184,714.00	1.06%	1,197,292.00
6. Capital Outlay	6000-6999	176,650.00	-12.00%	155,450.00	0.00%	155,450.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	169,873.00	-54.09%	77,995.00	0.70%	78,538.00
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)		5,432,693.00	-7.30%	5,036,357.00	0.77%	5,075,064.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		393,526.00		(68,058.00)		55,693.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,496,090.00		2,889,616.00		2,821,558.00
2. Ending Fund Balance (Sum lines C and D1)		2,889,616.00		2,821,558.00		2,877,251.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	27,571.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	259,193.00		366,331.00		482,775.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	543,183.00		503,635.00		507,506.00
2. Unassigned/Unappropriated	9790	2,056,269.00		1,948,192.00		1,883,570.00
f. Total Components of Ending Fund Balance		2,889,616.00		2,821,558.00		2,877,251.00
(Line D3f must agree with line D2)						

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	543,183.00		503,635.00		507,506.00
c. Unassigned/Unappropriated	9790	2,056,269.00		1,948,192.00		1,883,570.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,599,452.00		2,451,827.00		2,391,076.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		47.85%		48.68%		47.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: I. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		356.51		351.93		356.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,432,693.00		5,036,357.00		5,075,064.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,432,693.00		5,036,357.00		5,075,064.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		217,307.72		201,454.28		203,002.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		63,000.00		63,000.00		63,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		217,307.72		201,454.28		203,002.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	5,432,693.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	146,722.00
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	176,650.00
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	169,873.00
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	138,207.00
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)				484,730.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	82,273.00
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)				4,883,514.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,883,514.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		356.51
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		356.51
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		356.51
F. Expenditures per ADA (Line I.G divided by Line II.E)		13,698.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,866,994.24	13,326.93
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)	4,866,994.24	13,326.93
B. Required effort (Line A.2 times 90%)	4,380,294.82	11,994.24
C. Current year expenditures (Line I.G and Line II.F)	4,883,514.00	13,698.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	216.81	247.26	14.0%	Not Met
1st Subsequent Year (2014-15)	242.18	219.88	-9.2%	Not Met
2nd Subsequent Year (2015-16)	232.92	223.84	-3.9%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since first interim projections for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Downieville Elementary School will be funded from NSS to ADA for fiscal year 2013-14 and back to NSS for fiscal year 2014-2015. FY 2015-16: lower IS/Continuation attendance projection.

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	380	380	0.0%	Met
1st Subsequent Year (2014-15)	372	372	0.0%	Met
2nd Subsequent Year (2015-16)	372	376	1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	394	424	92.9%
Second Prior Year (2011-12)	383	413	92.7%
First Prior Year (2012-13)	364	373	97.6%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	357	380	93.9%	Met
1st Subsequent Year (2014-15)	352	372	94.6%	Met
2nd Subsequent Year (2015-16)	357	376	94.9%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. 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 first interim projections.

District's LCFF/Revenue Limit Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF/Revenue Limit

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	3,882,129.00		
1st Subsequent Year (2014-15)	3,810,823.00	4,036,716.00	5.9%	Not Met
2nd Subsequent Year (2015-16)	3,718,545.00	4,221,219.00	13.5%	Not Met

4B. Comparison of District 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:
(required if NOT met)

Revised calculations show that the District is to receive LCFF Gap funding.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	3,481,540.18	4,409,974.42	78.9%
Second Prior Year (2011-12)	3,420,964.74	4,273,836.21	80.0%
First Prior Year (2012-13)	3,397,436.52	4,293,710.85	79.1%
	Historical Average Ratio:		79.3%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.3% to 83.3%	75.3% to 83.3%	75.3% to 83.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	3,329,057.00	4,802,947.00	69.3%	Not Met
1st Subsequent Year (2014-15)	3,390,634.00	4,675,986.00	72.5%	Not Met
2nd Subsequent Year (2015-16)	3,431,881.00	4,730,233.00	72.6%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

Home-to-School Transportation expenditures are unrestricted, therefore increasing total expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	620,731.00	615,733.00	-0.8%	No
1st Subsequent Year (2014-15)	532,656.00	559,212.00	5.0%	No
2nd Subsequent Year (2015-16)	509,516.00	536,712.00	5.3%	Yes

Explanation:
(required if Yes)

FY 2015-16: Slight increase to Title I projected budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	268,937.00	268,937.00	0.0%	No
Subsequent Year (2014-15)	82,197.00	174,055.00	111.8%	Yes
Subsequent Year (2015-16)	82,207.00	174,055.00	111.7%	Yes

Explanation:
(required if Yes)

Fiscal Years 2014-15 & 2016-16; The first interim only included Prop 39 in the current year. Second Interim includes Prop 39 revenue for all years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	208,472.00	228,777.00	9.7%	Yes
1st Subsequent Year (2014-15)	185,990.00	198,316.00	6.6%	Yes
2nd Subsequent Year (2015-16)	186,925.00	198,771.00	6.3%	Yes

Explanation:
(required if Yes)

Share staff between Sierra COE and Sierra-Plumas percent of charge back was revised as of Jan. 1, 2014.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	250,965.00	251,764.00	0.3%	No
1st Subsequent Year (2014-15)	107,304.00	151,875.00	41.5%	Yes
2nd Subsequent Year (2015-16)	106,315.00	133,050.00	25.1%	Yes

Explanation:
(required if Yes)

Title I additional revenue (see 8100-8299 comment) funds is budgeted for supplemental class materials/supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	1,388,636.00	1,392,877.00	0.3%	No
1st Subsequent Year (2014-15)	1,200,374.00	1,184,714.00	-1.3%	No
2nd Subsequent Year (2015-16)	1,199,145.00	1,197,292.00	-0.2%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

TA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	1,098,140.00	1,113,447.00	1.4%	Met
1st Subsequent Year (2014-15)	800,843.00	931,583.00	16.3%	Not Met
2nd Subsequent Year (2015-16)	778,648.00	909,538.00	16.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	1,639,601.00	1,644,641.00	0.3%	Met
1st Subsequent Year (2014-15)	1,307,678.00	1,336,589.00	2.2%	Met
2nd Subsequent Year (2015-16)	1,305,460.00	1,330,342.00	1.9%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year 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 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

FY 2015-16: Slight increase to Title I projected budget.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Fiscal Years 2014-15 & 2016-16: The first interim only included Prop 39 in the current year. Second Interim includes Prop 39 revenue for all years.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Share staff between Sierra COE and Sierra-Plumas percent of charge back was revised as of Jan. 1, 2014.

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

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

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

7A. Determining the District'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.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	56,146.76	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		0.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

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

8. 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 district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General 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 General Fund.

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

8A. Calculating the District'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)
District's Available Reserve Percentages (Criterion 10C, Line 9)	47.9%	48.7%	47.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	16.0%	16.2%	15.7%

8B. Calculating the District'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)	428,390.00	4,972,820.00	N/A	Met
1st Subsequent Year (2014-15)	(40,487.00)	4,753,981.00	0.9%	Met
2nd Subsequent Year (2015-16)	55,693.00	4,808,771.00	N/A	Met

8C. Comparison of District 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)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General 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 General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)	2,889,616.00		Met
1st Subsequent Year (2014-15)	2,821,558.00		Met
2nd Subsequent Year (2015-16)	2,877,251.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

9B-1. Determining if the District'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 General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)	3,124,843.73		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$63,000 (greater of)	0	to	300
4% or \$63,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42236), rounded to the nearest thousand.

³ A school district 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.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	357	352	357
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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.

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

Yes

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
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	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be 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)	5,432,693.00	5,036,357.00	5,075,064.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,432,693.00	5,036,357.00	5,075,064.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	217,307.72	201,454.28	203,002.56
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	217,307.72	201,454.28	203,002.56

10C. Calculating the District'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 Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	543,183.00	503,635.00	507,506.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,056,269.00	1,948,192.00	1,883,570.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	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. District's Available Reserve Amount (Lines C1 thru C7)	2,599,452.00	2,451,827.00	2,391,076.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	47.85%	48.68%	47.11%
District's Reserve Standard (Section 10B, Line 7):	217,307.72	201,454.28	203,002.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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 district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district 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)?

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:

S5. Contributions

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

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

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

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(25,619.00)	(30,541.00)	19.2%	4,922.00	Met
1st Subsequent Year (2014-15)	(17,417.00)	(433.00)	-97.5%	(16,984.00)	Met
2nd Subsequent Year (2015-16)	(17,953.00)	(1,376.00)	-92.3%	(16,577.00)	Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	236,161.00	261,925.00	10.9%	25,764.00	Not 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
1c. Transfers Out, General Fund *					
Current Year (2013-14)	80,968.00	169,873.00	109.8%	88,905.00	Not Met
Subsequent Year (2014-15)	83,233.00	77,995.00	-6.3%	(5,238.00)	Met
Subsequent Year (2015-16)	84,299.00	78,538.00	-6.8%	(5,761.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase is due to OPSC final approval for LHS Reroof Hardship project. District submitted documents to convert the unfunded project to priority funding approval.

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

Explanation:
(required if NOT met)

To established a budget in Fund 40 to resurface Loyaltan High School parking lot.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

S6A. Identification of the District's Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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 General Fund	Unused vacation hours	15,998

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

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	6,279	0	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,426	15,998	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	22,705	15,998	0	0
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	1,175,680.00	1,175,680.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,175,680.00	1,175,680.00

c. Are AAL and UAAL based on the district'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

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2013-14)	116,443.00	116,443.00
1st Subsequent Year (2014-15)	116,443.00	116,443.00
2nd Subsequent Year (2015-16)	116,443.00	116,443.00

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)	122,102.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2013-14)	40,638.00	40,638.00
1st Subsequent Year (2014-15)	9,224.00	22,000.00
2nd Subsequent Year (2015-16)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2013-14)	3	3
1st Subsequent Year (2014-15)	0	2
2nd Subsequent Year (2015-16)	0	0

4. Comments:

May have a classified retire who may be eligible for 1 year of golden handshake.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2013-14)	690,691.00	714,685.00
1st Subsequent Year (2014-15)	690,000.00	742,001.00
2nd Subsequent Year (2015-16)	690,000.00	750,803.00

b. Amount contributed (funded) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

Current Year (2013-14)	690,691.00	715,685.00
1st Subsequent Year (2014-15)	690,000.00	742,001.00
2nd Subsequent Year (2015-16)	690,000.00	750,803.00

4. Comments:

Self-ins contributions is for two JPA's, Tri-County and Northeastern. Tri-County is Health & Welfare and Property Insurance. Northeastern JPA is for workman compensation insurance. The Second Interim increase is due to property insurance premiums not included in the First Interim.

S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	25.1	24.1	23.5	23.5

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

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

5. 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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) 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)

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	24.1	19.0	19.0	19.0

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. 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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

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

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

--	--	--

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

Classified (Non-management) Step and Column Adjustments

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

TA 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 this section.

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	9.1	7.1	5.5	5.5

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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)?			
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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-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 enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
