

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

December 10, 2013

5:00 pm

Downieville School, Downieville, California

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

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

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

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Board of Education, 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. FLAG SALUTE

D. APPROVAL OF THE AGENDA

E. PUBLIC COMMENT FOR CLOSED SESSION

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

F. CLOSED SESSION

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

1. Government Code §54957.6, Superintendent Mid-Year Evaluation
2. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations: Represented Employees: SPTA and Classified  
Unrepresented Employees: Confidential and Management

G. RETURN TO OPEN SESSION

REPORT OUT

ADJOURN FOR BREAK

6 pm - RECONVENE

H. BOARD ORGANIZATION

ELECTION OF OFFICERS FOR 2014

1. President
2. Vice President
3. Clerk

I. INFORMATION/DISCUSSION ITEMS

1. Presentation

Kevin Nolen, CRM Group, Loyalton High School Parking Lot Project

2. Superintendent's Report

- a. Notice of resignation from Anne Reugebrink, Loyalton High School Instructional Aide, effective November 29, 2013
- b. Notice of resignation from Rebekah Munoz, Loyalton Elementary Instructional Aide, effective November 15, 2013
- c. Capital Services Region (CSR) Meeting/California County Superintendents Educational Services Association (CCSESA)

3. Business Report

- a. Board Report-Expenditures by Object 07/01/13 to 11/30/13\*\*
- b. Correspondence from SingletonAuman, PC\*\*
- c. Business Offices will be closed December 23, 2013, through January 1, 2014

4. Staff Reports (5 minutes)

5. SPTA Report (5 minutes)

6. Board Members' Report (5 minutes)

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

- a. Current location
- b. Videoconference location

J. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held November 12, 2013\*\*
2. Approval of bill warrants for month of November 2013\*\*

Sierra County Board of Education  
Regular Meeting Agenda  
December 10, 2013

K. ACTION ITEMS

Old Business

1314-059 Administrative Regulation 4361.2 (Management), Personal Leave, revision\*\* (Asquith)

New Business

1314-060 Approval of 2014 Sierra County Board of Education/Sierra-Plumas Joint Unified School District meeting calendar\*\*

1314-104 Adoption of 2013-2014 Budget and Criteria & Standards Report and First Interim Actuals as of October 31, 2013\*\* (Asquith)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

1314-061 Board Policy 0460, Local Control and Accountability Plan, New\*\*

1314-062 Administrative Regulation 0460, Local Control and Accountability Plan, New\*\*

1314-063 Board Policy 0500, Accountability, Revision\*\*

1314-064 Board Policy 3100, Budget, Revision\*\*

1314-065 Administrative Regulation 3100, Budget, Revision\*\*

1314-066 Board Policy 3110, Transfer of Funds, Revision\*\*

L. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on January 14, 2014, at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.

2. Suggested Agenda Items

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_

M. ADJOURNMENT

  
\_\_\_\_\_  
Dr. Merrill M. Grant, Superintendent

\*\*\* prior month handout

\*\* enclosed

\* handout

Balances through November						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	160,144.00	160,144.00	98,808.85	53,687.29	7,647.86
1120	Certificated Substitutes	4,833.00	4,833.00		4,308.00	525.00
1200	Certificated Pupil Support Ser	58,392.00	58,392.00	40,874.40	17,517.60	.00
1300	Certificated Supervisor Admini	65,192.00	65,192.00	52,965.64	34,196.23	21,969.87-
	<b>Total for Object 1000</b>	<b>288,561.00</b>	<b>288,561.00</b>	<b>192,648.89</b>	<b>109,709.12</b>	<b>13,797.01-</b>
2100	Instructional Aides' Salaries	107,184.00	107,184.00	60,187.50	30,513.54	16,482.96
2200	Classified Support Salaries	13,238.00	13,238.00	8,383.34	5,673.04	818.38-
2300	Classified Supervisors' Admini	90,812.00	90,812.00	52,447.50	37,642.50	722.00
2400	Clerical Technical Office Staf	113,140.00	113,140.00	69,025.11	48,107.19	3,992.30-
2900	Other Classified Salaries	6,144.00	6,144.00		1,676.00	4,468.00
	<b>Total for Object 2000</b>	<b>330,518.00</b>	<b>330,518.00</b>	<b>190,043.45</b>	<b>123,612.27</b>	<b>16,862.28</b>
3101	STRS Certificated Positions	22,319.00	22,319.00	15,893.43	8,710.40	2,284.83-
3102	STRS Classified Positions			233.24	190.39	423.63-
3201	PERS Certificated Positions				89.02	89.02-
3202	PERS Classified Positions	52,074.00	52,074.00	27,065.36	18,220.05	6,788.59
3301	OASDI Certificated Positions	1,118.00	1,118.00		55.06	1,062.94
3302	OASDI Classified Positions	19,869.00	19,869.00	11,226.59	7,308.65	1,333.76
3311	Medicare Certificated Position	4,482.00	4,482.00	2,725.73	1,645.31	110.96
3312	Medicare Classified Positions	4,653.00	4,653.00	2,664.56	1,744.79	243.65
3401	Health & Welfare Benefits Cert	70,692.00	70,692.00	52,508.96	24,894.80	6,711.76-
3402	Health & Welfare Benefits Clas	84,530.00	84,530.00	47,083.99	30,864.27	6,581.74
3501	SUI Certificated	1,358.00	1,358.00	96.39	58.14	1,203.47
3502	SUI Classified	165.00	165.00	95.10	61.09	8.81
3601	Workers' Compensation Certific	8,916.00	8,916.00	5,596.92	3,185.62	133.46
3602	Workers' Compensation Classifi	10,239.00	10,239.00	5,471.62	3,582.85	1,184.53
3701	OPEB, Allocated Certificated	27,730.00	27,730.00			27,730.00
3901	Golden Handshake				6,479.22	6,479.22-
	<b>Total for Object 3000</b>	<b>308,145.00</b>	<b>308,145.00</b>	<b>170,661.89</b>	<b>107,089.66</b>	<b>30,393.45</b>
4200	Library and Reference Material	6,613.00	6,613.00	1,297.20		5,315.80
4300	Materials and Supplies	18,975.00	18,975.00	825.30	4,549.19	13,600.51
4320	Custodial Supplies	1,300.00	1,300.00	236.49	287.78	775.73
4330	Office Supplies	2,000.00	2,000.00		572.37	1,427.63
4340	COUNTY OFFICE MOVING EXP				206.89-	206.89
4350	Vehicle Upkeep	6,500.00	6,500.00	2,372.99	314.51	3,812.50
	<b>Total for Object 4000</b>	<b>35,388.00</b>	<b>35,388.00</b>	<b>4,731.98</b>	<b>5,516.96</b>	<b>25,139.06</b>

Balances through November						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
5100	Subagreements for Services	33,544.00	33,544.00	16,100.00	17,700.00	256.00-
5200	Travel and Conference	23,985.00	23,985.00	6,012.42	6,747.19	11,225.39
5300	Dues and Membership	17,470.00	17,470.00	30,000.00	9,601.00	22,131.00-
5400	Insurance	10,200.00	10,200.00		10,149.00	51.00
5500	Operation Housekeeping Service	8,000.00	8,000.00	1,408.12	2,368.53	4,223.35
5600	Rentals, Leases, Repairs, Nonc	2,700.00	2,700.00	264.82	304.97	2,130.21
5800	Professional Consulting	9,000.00	9,000.00	1,200.00	8,000.00	200.00-
5801	Legal Services	29,205.00	29,205.00			29,205.00
5803	Legal Publications	500.00	500.00	200.00	40.00-	340.00
5805	Personnel Expense	593.00	593.00	270.00	101.00	222.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	702.08	497.92	300.00
5810	Contracted Services	195,310.00	195,310.00	67,031.84	63,929.76	64,348.40
5899	SPJUSD to Reimburse			3,648.69	20,209.75	23,858.44-
5900	Communications	2,000.00	2,000.00		188.92	1,811.08
	<b>Total for Object 5000</b>	<b>336,007.00</b>	<b>336,007.00</b>	<b>126,837.97</b>	<b>139,758.04</b>	<b>69,410.99</b>
7110	County Tuition Inter Dist Agree	143,407.00	143,407.00	143,442.44		35.44-
7141	Tuition, excess cost etc betwe	213,187.00	213,187.00	13,877.28	3,148.68	196,161.04
7310	Direct Support/Indirect Costs					.00
	<b>Total for Object 7000</b>	<b>356,594.00</b>	<b>356,594.00</b>	<b>157,319.72</b>	<b>3,148.68</b>	<b>196,125.60</b>
	<b>Total for Expense accounts</b>	<b>1,655,213.00</b>	<b>1,655,213.00</b>	<b>842,243.90</b>	<b>488,834.73</b>	<b>324,134.37</b>
	<b>Total for Org 001, Fund 01 and Expense accounts</b>	<b>1,655,213.00</b>	<b>1,655,213.00</b>	<b>842,243.90</b>	<b>488,834.73</b>	<b>324,134.37</b>

October 5, 2013

To the Board of Directors  
Sierra County Office of Education

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

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

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

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

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

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

The disclosure of Related Party Transactions in Note L to the financial statements

##### *Difficulties Encountered in Performing the Audit*

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

##### *Corrected and Uncorrected Misstatements*

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

#### **Susanville:**

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

*Disagreements with Management*

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

*Management Representations*

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

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

This information is intended solely for the use of the Board of Directors and management of Sierra County Office of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SingletonAuman PC

MINUTES OF THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

November 12, 2013

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

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

A. CALL TO ORDER

President ALLEN WRIGHT called the meeting to order at 5:00 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: None

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA  
MSCU/MOORE/HALL

E. PUBLIC COMMENT FOR CLOSED SESSION

There were no comments.

F. CLOSED SESSION

The Board of Trustees, Superintendent Merrill M. Grant and Business Manager Rose Asquith moved into Closed Session to discuss the preceding item.

1. Conference with Labor Negotiators per Government Code §54957.6  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations: Represented Employees: SPTA and Classified;  
Unrepresented Employees: Confidential and Management

G. RETURN TO OPEN SESSION  
MSCU/MOORE/HALL

REPORT OUT – Direction was given to the Superintendent regarding Negotiations.

ADJOURN AND BREAK

6 pm - RECONVENE

H. PRESENTATION

1. Presentation from the Loyalton Elementary School 6<sup>th</sup> Grade Class, Patrick Doyle, Teacher



I. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Quarterly Meeting of the California County Superintendents Educational Services Association (CCSESA) – Updates and review regarding the Local Control Accountability Plan (LCAP), Local Control Funding Formula (LCFF), Smarter-Balanced Assessment, Common Core Standards, and Secure Rural Schools (SRS). The Timber Coalition had a breakout session of all counties who benefit from this funding. The Helium Bill, provided to keep us afloat, was provided to the District on September 30.
- b. Local Control Accountability Plan (LCAP) – This new funding formula (plan) benefits students by supporting itinerant groups moving forward. All single district County Offices of Education must submit the plan (application) to another County Office of Education for approval.
- c. Ten contract days were added for Barbara Jaquez to maintain and enhance the County/District website in order to keep it more informative on a daily basis.

2. Business Report

- a. Board Report-Expenditures by Object 07/01/13 to 10/31/13

3. Staff Report

4. SPTA Report

5. Board Member's Report

WRIGHT: Attended the District Advisory Committee

6. Public Comment

President WRIGHT opened the meeting for public comment at 6:18 pm.  
Mr. Ben Roberti, LHS student teacher, introduced himself.  
There was no comment from the teleconferenced location.  
President WRIGHT closed the meeting for public comment at 6:22 pm.

J. CONSENT CALENDAR

The following items were included in the consent calendar:

1. Approval of minutes of the Regular Board meeting held October 8, 2013
2. Approval of bill warrants for month of October 2013

MSCU/HALL/DRISCOLL

K. ACTION ITEMS

1. OLD BUSINESS

1314-053 Administrative Regulation 4161.2 (Certificated), Personal Leave, revision

1314-054 Administrative Regulation 4261.2 (Classified), Personal Leave, revision

1314-055 Administrative Regulation 4161.8, 4261.8, 4361.8, Family Care and Medical Leave, revision

MOORE moved to approve Administrative Regulations 4161.2, 4261.2, 4161.8, 4261.8, 4361.8, simultaneously.  
HALL seconded. Motion Passed Unanimously.

## 2. NEW BUSINESS

1314-056 Approval of Superintendent's Goals for 2013-14  
DRYDEN motioned to accept the Sierra County Office of Education and Sierra-Plumas Joint Unified School District Goals for Areas of Emphasis for 2013/14 school year. HALL seconded. Motion Passed Unanimously.

### BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

1314-057 Board Policy 5141.27, Food Allergies/Special Dietary Needs, revision

1314-058 Administrative Regulation 5141.27, Food Allergies/Special Dietary Needs, revision

DRYDEN motioned to Approve Item 1314-057 and 1314-058 simultaneously/HALL seconded. Motion Passed Unanimously.

## L. ADVANCED PLANNING

Next Regular Board Meeting will be held on December 10, 2013, at Downieville School, Downieville, California, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.

### Suggested Agenda Items

- A. Election of Officers
- B. Cafeteria Update
- C. Negotiations

## M. ADJOURNMENT

Adjourned at 6:31 pm.  
MSCU/HALL/DRISCOLL

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Patty Hall, Clerk

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Dr. Merrill M. Grant, Superintendent

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

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013833	11/13/2013	ROSE ASQUITH	01-5200	69.92	
			01-5899	209.75	279.67
00013834	11/13/2013	MERRILL GRANT	01-5200		461.36
00013835	11/13/2013	INLAND SUPPLY	01-4320		156.17
00013836	11/13/2013	LIBERTY UTILITIES CPEC	01-5500		212.91
00013837	11/13/2013	BARBARA MCKURTIS	01-5100	2,528.00	
			01-5810	672.00	3,200.00
00013838	11/13/2013	NEVADA CO SUPERINT. OF SCHOOLS	01-5200		75.00
00013839	11/13/2013	QUILL CORPORATION	01-4300		34.39
00013840	11/13/2013	Town and Country Resort	01-5200		354.66
00013841	11/13/2013	TRI COUNTY SCHOOLS GROUP	INSURANCE 01-9535	3,158.00	
			76-9576	12,089.10	15,247.10
00013842	11/13/2013	SUSAN VANDRUFF, OTR	01-5810		1,552.00
00013843	11/27/2013	JOHN COLBERG	01-5805		101.00
00013844	11/27/2013	ESCAPE TECHNOLOGY	01-5810		675.00
00013845	11/27/2013	BARBARA MCKURTIS	01-5100	2,528.00	
			01-5810	672.00	3,200.00
00013846	11/27/2013	OFFICE DEPOT	01-4300		24.90
00013847	11/27/2013	PLACER COUNTY OFFICE OF EDUCATATTN: ACCOUNTS RECEIVABLE	01-5200		3,000.00
00013848	11/27/2013	SIERRA COUNTY OFFICE OF EDUCATION	01-5808		226.39
00013849	11/27/2013	SIERRA VALLEY HOME CENTER	01-4300		47.05
00013850	11/27/2013	SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT	01-5810		250.00
00013851	11/27/2013	SINGLETON AUMAN PC	01-5800		4,500.00
<b>Total Number of Checks</b>				<b>19</b>	<b>33,597.60</b>

## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	19	21,508.50
76	Payroll Clearing	1	12,089.10
Total Number of Checks		<b>19</b>	<b>33,597.60</b>
Less Unpaid Sales Tax Liability			<b>.00</b>
<b>Net (Check Amount)</b>			<b>33,597.60</b>

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

ESCAPE ONLINE

Page 1 of 1

Note to Trustees:  
Same policy as 4261.2, approved Nov. 2013, with the  
word "Management" applied as relating to  
Business Manager and Technology Director positions

# **Sierra County/Sierra-Plumas Joint USD**

## **Administrative Regulation**

### **Personal Leaves – Classified Management**

AR 4361.2

#### **Personnel**

For the purpose of any personal leave offered pursuant to state law, a registered domestic partner shall have the same rights, protections, and benefits as a spouse and protections provided to a spouse's child shall also apply to a child of a registered domestic partner.

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

#### **Bereavement**

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

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

#### **Personal Necessity**

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

Acceptable reasons for the use of personal necessity leave include:

1. Death of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions (Education Code 45207)
2. An accident involving the employee's person or property or the person or property of a member of the employee's immediate family (Education Code 45207)
3. An employee's appearance in any court or before any administrative tribunal as a litigant, party or witness under subpoena or other order (Education Code 45207)
4. Other reasons that the Governing Board may prescribe

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

Advance permission shall not be required of any employee in cases involving the death of a member of the employee's immediate family or an accident involving the employee's person or property or the person or property of a member of his/her immediate family. However, the employee shall notify the Superintendent or designee of the need for the leave as soon as practicable.

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

### **Legal Duties**

Classified Management employees called for jury duty shall be granted leave with pay. An employee may take time off work in order to: (Labor Code 230)

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

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

### **Leaves for Crime Victims**

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

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

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

Prior to taking time off, an employee shall give his/her supervisor a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or

prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim. (Labor Code 230.2)

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

### **Leaves for Victims of Domestic Violence or Sexual Assault**

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

1. Obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, or other injunctive relief to help ensure the health, safety, or welfare of the employee or his/her child.
2. Seek medical attention for injuries caused by domestic violence or sexual assault
3. Obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence or sexual assault
4. Obtain psychological counseling related to an experience of domestic violence or sexual assault
5. Participate in safety planning and take other actions to increase safety from future domestic violence or sexual assault, including temporary or permanent relocation

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

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

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

### **Personal Leave for a Child's School Activities**

Any employee who is a parent/guardian or grandparent having custody of one or more children

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

In lieu of using vacation, personal leave, or compensatory time off, eligible employees may take unpaid leave for this purpose.

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

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

### **Employee Organization Activities**

Employees may take a leave of absence without loss of compensation, not to exceed four (4) days in a school year, to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the local organization is affiliated. The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special or regular meetings of the body of the organization. (Education Code 45210)

Upon request of an employee organization in the district or its state or national affiliate, a reasonable number of unelected Classified Management employees shall be granted a leave of absence without loss of compensation for the purpose of attending organizational activities authorized by the organization. The employee organization shall provide reasonable notification to the Superintendent or designee when requesting a leave of absence for employees for this purpose (Education Code 45210)

### **Religious Leave**

The Superintendent or designee may grant an employee up to three (3) days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties, or any other unreasonable hardship on the district.

The day(s) of absence shall be deducted from an employee's vacation leave, District/County leave day(s), or eligible employees may be granted unpaid leave for religious observances at the discretion of the Superintendent or designee.

### **Spouse on Leave from Military Deployment**

An employee who works an average of 20 hours or more per week and whose spouse is a member of the United States Armed Forces, National Guard, or reserves may take up to 10 days of unpaid

leave during a period that his/her spouse is on leave from deployment during a military conflict, as defined in Military and Veterans Code 395.10.

Within two business days of receiving official notice that his/her spouse will be on leave from deployment, the employee shall provide the Superintendent or designee with notice of his/her intention to take the leave. The employee shall submit written documentation certifying that his/her spouse will be on leave from deployment during the time that the leave is requested (Military and Veterans Code 395.10)

### **Leave for Emergency Duty**

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

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

### **Civil Air Patrol Leave**

An employee may take up to 10 days of unpaid leave per calendar year, beyond any leave otherwise available to him/her, to respond to an emergency operational mission of the California Civil Air Patrol, provided that the employee has been employed by the district for at least a 90-day period immediately preceding the leave. Such leaves shall not exceed three days for a single mission, unless an extension is granted by the governmental entity authorizing the mission and is approved by the Superintendent or designee. (Labor Code 1501, 1503)

The employee shall give the district as much advance notice as possible of the intended dates of the leave. The Superintendent or designee may require certification from the proper Civil Air Patrol authority to verify the eligibility of the employee for the leave and may deny the leave if the employee fails to provide the required certification (Labor Code 1503)

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

Regulation approved: April 10, 2007  
revised: April 8, 2008  
revised: April 10, 2012  
revised: December 10, 2013



**SIERRA COUNTY BOARD OF EDUCATION**  
**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**  
**GOVERNING BOARD**  
**MEETING SCHEDULE**  
**YEAR 2014**

The meetings are held on the second Tuesday of each month with the exception of the June board meeting which will be held on the third Wednesday.

JANUARY 14, 2014.....	109 Beckwith Road, Loyalton CA
FEBRUARY 11, 2014.....	130 School Street, Downieville CA
MARCH 11, 2014 .....	109 Beckwith Road, Loyalton CA
APRIL 8, 2014.....	130 School Street, Downieville CA
MAY 13, 2014.....	109 Beckwith Road, Loyalton CA
JUNE 18, 2014 (THIRD WED).....	130 School Street, Downieville CA
JULY 8, 2014 .....	109 Beckwith Road, Loyalton CA
AUGUST 12, 2014.....	130 School Street, Downieville CA
SEPTEMBER 9, 2014.....	109 Beckwith Road, Loyalton CA
OCTOBER 14, 2014 .....	130 School Street, Downieville CA
NOVEMBER 11, 2014 .....	109 Beckwith Road, Loyalton CA
DECEMBER 9, 2014.....	130 School Street, Downieville CA

The **Sierra County Board of Education** meetings will begin with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

# SIERRA COUNTY OFFICE OF EDUCATION

## 2013-2014 First Interim Narrative

Presented December 10, 2013

### REVENUE

#### Local Control Funding Formula/Revenue Limit Sources and Other State Revenue:

The State implemented a new formula to fund County offices. The State “merged” many categorical awards/entitlements with the County Block Opportunity Program, Out-of-State Tuition, BTSA, and direct and other purpose revenue. County LCFF has a base amount with an add on for each ADA. The Budget was prepared by using the Revenue Limit Revenue (old formula) and the First Interim was prepared using the LCFF. Under the LCFF the County will receive approximately \$144,810, offset by other State Revenue Unrestricted Revenue of \$81,390 for a net increase of \$63,420. Restricted Other State Revenue increased by \$101,956 (carry over CLALF, Common Core and Proposition 39).

#### Federal Revenue

Federal Revenue is projected to increase \$22,870 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Special Education Discretionary	\$ 2,104
• NCLB	(\$ 602)
• Prior Year Adj (REAP & Med-Cal)	\$ 20,164

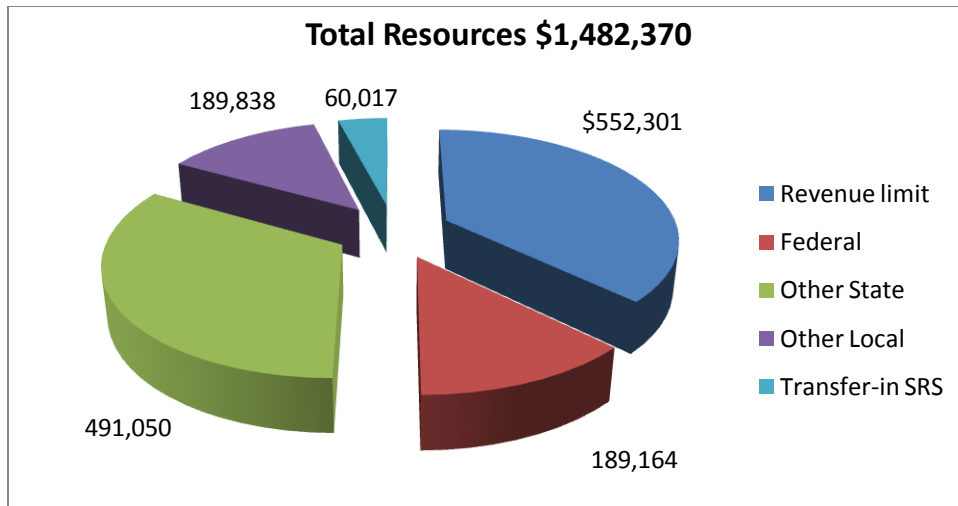
#### Local Revenue

Local Revenue is projected to decrease \$70,712 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Interest	(\$ 100)
• Other Local Revenue	\$ 7,000
• Special Education Tuition	(\$ 27,125)
• Interagency Services	(\$ 50,487)

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

Description	2011-2012 Actual	2012-2013 Unaudited Actuals	2013-2014 Budget	2013-2014 First Interim	Favorable (Unfavorable) Budget vs. First Interim
Revenue limit	\$405,055	487,588	\$407,491	\$552,301	\$144,810
Federal	635,847	138,711	166,294	189,164	22,870
Other State	471,857	517,574	470,484	491,050	20,566
Other Local	244,023	283,919	260,550	189,838	(70,712)
Transfer-in SRS	160,830	63,176		60,017	60,017
Total	\$1,917,612	\$1,490,968	\$1,304,819	\$1,482,370	177,551



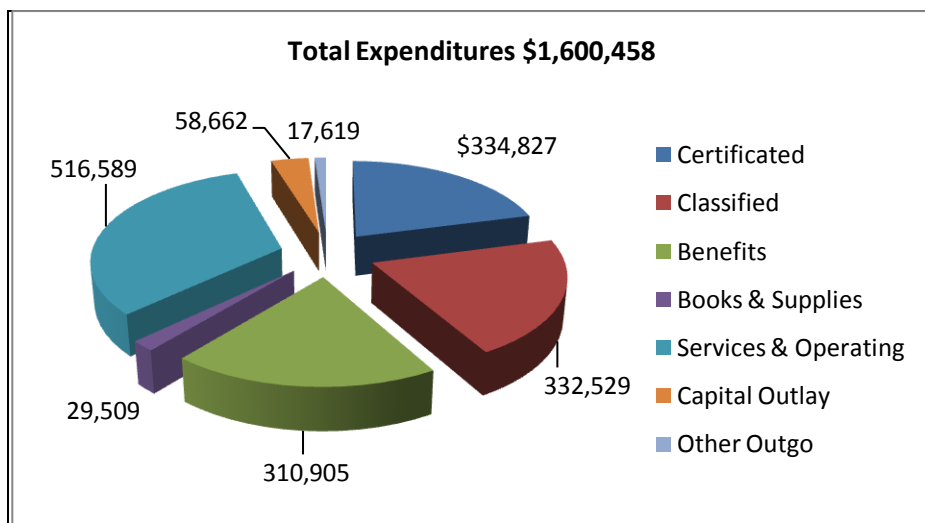
**EXPENDITURES**

**General Fund Expenditures**

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

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

Description	2011-2012 Actual	2012-2013 Unaudited Actuals	2013-2014 Budget	2013-2014 First Interim	Favorable (Unfavorable) Budget vs. First Interim
Certificated	\$315,493	\$293,901	\$288,561	\$334,827	(\$46,266)
Classified	323,108	336,223	330,518	332,529	(2,011)
Benefits	325,197	307,122	308,145	310,905	(2,760)
Books & Supplies	18,131	21,440	35,388	29,509	5,879
Services & Operating	272,146	223,457	336,007	516,589	(180,582)
Capital Outlay	28,941			58,662	(58,662)
Other Outgo	217,511	260,231	356,594	17,619	338,975
<b>Total</b>	<b>\$1,500,527</b>	<b>\$1,442,374</b>	<b>\$1,655,213</b>	<b>\$1,600,640</b>	<b>\$54,573</b>



### **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 unaudited actuals	48,594
2013-14 projected	(\$118,088)
2014-15 projected	(\$104,290)
2015-16 projected	(\$32,285)

### **Projected Ending Fund Balance**

2012-13	\$1,974,524
2013-14	\$1,856,436
2014-15	\$1,752,146
2015-16	\$1,719,861

### **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**

- Proposition 30 was passed by the voters. Revenue generated from Prop 30 will be called the Education Protection Account (EPA). Prop 30 revenue cannot be spent on "administration" and will be paid on a quarterly basis.
- Non-Prop 20 Lottery rate per ADA estimate is \$126.00 and Prop 20 is \$31 per ADA.
- A positive cash flow for fiscal year 2013-2014 with an ending cash balance of \$2,033,240.
- Reserve requirement is met for all three years. Positive Certification.
- Negotiations for fiscal year 2013-2014 is expected to be settled January 2014 for all bargaining units, represented and unrepresented.
- A 5% Health Care premium increase is included in the multiyear budget for certificated staff.

<b>Personnel</b>	<b>FTE</b>
Certificated	3.60
Cert Mgmt	1.05
Classified	6.50
Confidential	3.25

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: Dec. 10, 2013 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-993-1660  
Title: Business Manager E-mail: rasquith@spjUSD.org

**Criteria and Standards Review Summary**

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

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

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

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Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-993-1660  
Title: Business Manager E-mail: rasquith@spjusd.org

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	LCFF/Revenue Limit	Projected LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)</b>						
		363.89	-2.99%	353.00	-1.42%	348.00
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	552,301.00	15.87%	639,965.00	13.90%	728,895.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,726.00	-13.87%	2,348.00	-16.10%	1,970.00
4. Other Local Revenues	8600-8799	182,838.00	5.95%	193,722.00	0.02%	193,756.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,017.00	-50.01%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(108,975.00)	34.77%	(146,868.00)	22.83%	(180,393.00)
6. Total (Sum lines A1 thru A5c)		688,907.00	4.39%	719,167.00	7.66%	774,228.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				66,282.00		64,341.00
b. Step & Column Adjustment						608.00
c. Cost-of-Living Adjustment				1,059.00		
d. Other Adjustments				(3,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,282.00	-2.93%	64,341.00	0.94%	64,949.00
2. Classified Salaries						
a. Base Salaries				237,830.00		242,904.00
b. Step & Column Adjustment				318.00		494.00
c. Cost-of-Living Adjustment				4,756.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	237,830.00	2.13%	242,904.00	0.20%	243,398.00
3. Employee Benefits	3000-3999	187,475.00	6.75%	200,130.00	0.28%	200,697.00
4. Books and Supplies	4000-4999	14,050.00	-0.36%	14,000.00	0.00%	14,000.00
5. Services and Other Operating Expenditures	5000-5999	317,831.00	-10.33%	285,000.00	0.00%	285,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,619.00	16.40%	20,509.00	2.61%	21,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(27,035.00)	-16.50%	(22,575.00)	0.00%	(22,575.00)
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)		814,052.00	-1.20%	804,309.00	0.27%	806,513.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(125,145.00)		(85,142.00)		(32,285.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,962,433.00		1,837,288.00		1,752,146.00
2. Ending Fund Balance (Sum lines C and D1)		1,837,288.00		1,752,146.00		1,719,861.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	57,615.00		84,600.00		110,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	150,000.00		150,000.00		150,000.00
2. Unassigned/Unappropriated	9790	1,629,173.00		1,517,546.00		1,459,861.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,837,288.00		1,752,146.00		1,719,861.00

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)
<b>Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)</b>						
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	189,164.00	-20.55%	150,284.00	-0.44%	149,628.00
3. Other State Revenues	8300-8599	488,324.00	-24.59%	368,253.00	-7.13%	342,008.00
4. Other Local Revenues	8600-8799	7,000.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	108,975.00	34.77%	146,868.00	22.83%	180,393.00
6. Total (Sum lines A1 thru A5c)		793,463.00	-16.14%	665,405.00	1.00%	672,029.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				268,545.00		276,198.00
b. Step & Column Adjustment				2,313.00		2,666.00
c. Cost-of-Living Adjustment				5,340.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,545.00	2.85%	276,198.00	0.97%	278,864.00
2. Classified Salaries						
a. Base Salaries				94,699.00		98,878.00
b. Step & Column Adjustment				2,289.00		1,166.00
c. Cost-of-Living Adjustment				1,890.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	94,699.00	4.41%	98,878.00	1.18%	100,044.00
3. Employee Benefits	3000-3999	123,248.00	2.23%	126,000.00	0.79%	127,000.00
4. Books and Supplies	4000-4999	15,459.00	111.84%	32,748.00	-63.36%	12,000.00
5. Services and Other Operating Expenditures	5000-5999	198,758.00	-35.52%	128,154.00	2.65%	131,546.00
6. Capital Outlay	6000-6999	58,662.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,035.00	-16.50%	22,575.00	0.00%	22,575.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		786,406.00	-12.95%	684,553.00	-1.83%	672,029.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		7,057.00		(19,148.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,091.00		19,148.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		19,148.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,148.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>		19,148.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)</b>						
		363.89	-2.99%	353.00	-1.42%	348.00
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	552,301.00	15.87%	639,965.00	13.90%	728,895.00
2. Federal Revenues	8100-8299	189,164.00	-20.55%	150,284.00	-0.44%	149,628.00
3. Other State Revenues	8300-8599	491,050.00	-24.53%	370,601.00	-7.18%	343,978.00
4. Other Local Revenues	8600-8799	189,838.00	2.05%	193,722.00	0.02%	193,756.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,017.00	-50.01%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,482,370.00	-6.60%	1,384,572.00	4.46%	1,446,257.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				334,827.00		340,539.00
b. Step & Column Adjustment				2,313.00		3,274.00
c. Cost-of-Living Adjustment				6,399.00		0.00
d. Other Adjustments				(3,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	334,827.00	1.71%	340,539.00	0.96%	343,813.00
2. Classified Salaries						
a. Base Salaries				332,529.00		341,782.00
b. Step & Column Adjustment				2,607.00		1,660.00
c. Cost-of-Living Adjustment				6,646.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	332,529.00	2.78%	341,782.00	0.49%	343,442.00
3. Employee Benefits	3000-3999	310,723.00	4.96%	326,130.00	0.48%	327,697.00
4. Books and Supplies	4000-4999	29,509.00	58.42%	46,748.00	-44.38%	26,000.00
5. Services and Other Operating Expenditures	5000-5999	516,589.00	-20.02%	413,154.00	0.82%	416,546.00
6. Capital Outlay	6000-6999	58,662.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,619.00	16.40%	20,509.00	2.61%	21,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,600,458.00	-6.97%	1,488,862.00	-0.69%	1,478,542.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(118,088.00)		(104,290.00)		(32,285.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,974,524.00		1,856,436.00		1,752,146.00
2. Ending Fund Balance (Sum lines C and D1)		1,856,436.00		1,752,146.00		1,719,861.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		0.00		0.00
b. Restricted	9740	19,148.00		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	57,615.00		84,600.00		110,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	150,000.00		150,000.00		150,000.00
2. Unassigned/Unappropriated	9790	1,629,173.00		1,517,546.00		1,459,861.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,856,436.00		1,752,146.00		1,719,861.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCOFF/Revenue Limit Sources		8010-8099	407,491.00	407,491.00	243,345.00	552,301.00	144,810.00	35.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,116.00	84,116.00	6,897.40	2,726.00	(81,390.00)	-96.8%
4) Other Local Revenue		8600-8799	233,425.00	233,425.00	82,396.68	182,836.00	(50,587.00)	-21.7%
5) TOTAL, REVENUES			725,032.00	725,032.00	332,639.08	737,865.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,309.00	40,309.00	17,214.91	66,282.00	(25,973.00)	-64.4%
2) Classified Salaries		2000-2999	220,819.00	220,819.00	73,906.53	237,830.00	(17,011.00)	-7.7%
3) Employee Benefits		3000-3999	185,443.00	185,443.00	54,194.45	187,657.00	(2,214.00)	-1.2%
4) Books and Supplies		4000-4999	15,050.00	15,050.00	1,508.81	14,050.00	1,000.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	197,727.00	197,727.00	81,878.07	317,831.00	(120,104.00)	-60.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	356,594.00	356,594.00	3,148.68	17,619.00	338,975.00	95.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,452.00)	(25,452.00)	0.00	(27,035.00)	1,583.00	-6.2%
9) TOTAL, EXPENDITURES			990,490.00	990,490.00	231,851.45	814,234.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(265,458.00)	(265,458.00)	100,787.63	(76,369.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,017.00	60,017.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,936.00)	(84,936.00)	0.00	(48,958.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(350,394.00)	(350,394.00)	100,787.63	(125,327.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,598,718.00	1,598,718.00		1,962,433.00	363,715.00	22.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,718.00	1,598,718.00		1,962,433.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,718.00	1,598,718.00		1,962,433.00		
2) Ending Balance, June 30 (E + F1e)			1,248,324.00	1,248,324.00		1,837,106.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	65,000.00	65,000.00		57,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	163,000.00	163,000.00		150,000.00		
Unassigned/Unappropriated Amount			1,019,824.00	1,019,824.00		1,628,991.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	254,121.00	254,121.00	228,000.00	428,021.00	173,900.00	68.4%
Education Protection Account State Aid - Current Year		8012	90,365.00	90,365.00	15,345.00	61,380.00	(28,985.00)	-32.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	100.00	100.00	0.00	0.00	(100.00)	-100.0%
Timber Yield Tax		8022	5.00	5.00	0.00	0.00	(5.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Prior Years' Taxes		8043	40.00	40.00	0.00	40.00	0.00	0.0%
Supplemental Taxes		8044	200.00	200.00	0.00	200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	660.00	660.00	0.00	660.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Juvenile Court/County Community Schools Transfer	2400-2420	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	458.00	458.00	0.00	458.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,510.00	4,510.00	457.40	2,268.00	(2,242.00)	-49.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	79,148.00	79,148.00	6,440.00	0.00	(79,148.00)	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>84,116.00</b>	<b>84,116.00</b>	<b>6,897.40</b>	<b>2,726.00</b>	<b>(81,390.00)</b>	<b>-96.8%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	6,100.00	6,100.00	4,512.96	6,000.00	(100.00)	-1.6%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00		
Transportation Services								
	7230, 7240	8677						
Interagency Services								
	All Other	8677	227,325.00	227,325.00	77,883.72	176,838.00	(50,487.00)	-22.2%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791						
From County Offices								
	6500	8792						
From JPAs								
	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791						
From County Offices								
	6360	8792						
From JPAs								
	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>233,425.00</b>	<b>233,425.00</b>	<b>82,396.68</b>	<b>182,838.00</b>	<b>(50,587.00)</b>	<b>-21.7%</b>
<b>TOTAL, REVENUES</b>			<b>725,032.00</b>	<b>725,032.00</b>	<b>332,639.08</b>	<b>737,865.00</b>	<b>12,833.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	22,279.00	22,279.00	6,305.80	26,282.00	(4,003.00)	-18.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,030.00	18,030.00	10,909.11	40,000.00	(21,970.00)	-121.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,309.00</b>	<b>40,309.00</b>	<b>17,214.91</b>	<b>66,282.00</b>	<b>(25,973.00)</b>	<b>-64.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,517.00	8,517.00	1,611.76	8,874.00	(357.00)	-4.2%
Classified Support Salaries		2200	8,350.00	8,350.00	3,590.74	8,744.00	(394.00)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	90,812.00	90,812.00	30,120.00	94,858.00	(4,046.00)	-4.5%
Clerical, Technical and Office Salaries		2400	113,140.00	113,140.00	38,584.03	125,354.00	(12,214.00)	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>220,819.00</b>	<b>220,819.00</b>	<b>73,906.53</b>	<b>237,830.00</b>	<b>(17,011.00)</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,838.00	1,838.00	1,424.67	5,881.00	(4,043.00)	-220.0%
PERS		3201-3202	42,721.00	42,721.00	12,400.18	41,144.00	1,577.00	3.7%
OASDI/Medicare/Alternative		3301-3302	18,554.00	18,554.00	5,729.18	18,023.00	531.00	2.9%
Health and Welfare Benefits		3401-3402	85,329.00	85,329.00	25,454.58	86,680.00	(1,351.00)	-1.6%
Unemployment Insurance		3501-3502	1,145.00	1,145.00	48.77	155.00	990.00	86.5%
Workers' Compensation		3601-3602	8,126.00	8,126.00	2,657.85	8,885.00	(759.00)	-9.3%
OPEB, Allocated		3701-3702	27,730.00	27,730.00	0.00	13,810.00	13,920.00	50.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	6,479.22	13,079.00	(13,079.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>185,443.00</b>	<b>185,443.00</b>	<b>54,194.45</b>	<b>187,657.00</b>	<b>(2,214.00)</b>	<b>-1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	14,750.00	14,750.00	1,508.81	13,750.00	1,000.00	6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,050.00</b>	<b>15,050.00</b>	<b>1,508.81</b>	<b>14,050.00</b>	<b>1,000.00</b>	<b>6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,200.00	6,200.00	632.43	6,200.00	0.00	0.0%
Dues and Memberships		5300	16,870.00	16,870.00	9,001.00	48,970.00	(32,100.00)	-190.3%
Insurance		5400-5450	5,000.00	5,000.00	4,741.54	5,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	1,235.51	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,100.00	2,100.00	209.69	2,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	161,557.00	161,557.00	65,868.98	249,561.00	(88,004.00)	-54.5%
Communications		5900	2,000.00	2,000.00	188.92	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>197,727.00</b>	<b>197,727.00</b>	<b>81,878.07</b>	<b>317,831.00</b>	<b>(120,104.00)</b>	<b>-60.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	143,407.00	143,407.00	0.00	0.00	143,407.00	100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	213,187.00	213,187.00	3,148.68	17,619.00	195,568.00	91.7%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>356,594.00</b>	<b>356,594.00</b>	<b>3,148.68</b>	<b>17,619.00</b>	<b>338,975.00</b>	<b>95.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(25,452.00)	(25,452.00)	0.00	(27,035.00)	1,583.00	-6.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(25,452.00)</b>	<b>(25,452.00)</b>	<b>0.00</b>	<b>(27,035.00)</b>	<b>1,583.00</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>990,490.00</b>	<b>990,490.00</b>	<b>231,851.45</b>	<b>814,234.00</b>	<b>176,256.00</b>	<b>17.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	60,017.00	60,017.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	60,017.00	60,017.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(84,936.00)	(84,936.00)	0.00	(108,975.00)	(24,039.00)	28.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(84,936.00)	(84,936.00)	0.00	(48,958.00)	35,978.00	-42.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	166,294.00	166,294.00	14,644.31	189,164.00	22,870.00	13.8%
3) Other State Revenue		8300-8599	386,368.00	386,368.00	69,545.10	488,324.00	101,956.00	26.4%
4) Other Local Revenue		8600-8799	27,125.00	27,125.00	0.00	7,000.00	(20,125.00)	-74.2%
5) TOTAL REVENUES			579,787.00	579,787.00	84,189.41	684,488.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	248,252.00	248,252.00	61,298.80	268,545.00	(20,293.00)	-8.2%
2) Classified Salaries		2000-2999	109,699.00	109,699.00	20,084.30	94,699.00	15,000.00	13.7%
3) Employee Benefits		3000-3999	122,702.00	122,702.00	27,487.90	123,248.00	(546.00)	-0.4%
4) Books and Supplies		4000-4999	20,338.00	20,338.00	3,745.64	15,459.00	4,879.00	24.0%
5) Services and Other Operating Expenditures		5000-5999	138,280.00	138,280.00	39,791.98	198,758.00	(60,478.00)	-43.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	58,662.00	(58,662.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,452.00	25,452.00	0.00	27,035.00	(1,583.00)	-6.2%
9) TOTAL EXPENDITURES			664,723.00	664,723.00	152,408.62	786,406.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(84,936.00)	(84,936.00)	(68,219.21)	(101,918.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	84,936.00	84,936.00	0.00	108,975.00	24,039.00	28.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,936.00	84,936.00	0.00	108,975.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(68,219.21)	7,057.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		12,091.00	12,091.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		12,091.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		12,091.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		19,148.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		19,148.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Juvenile Court/County Community Schools Transfer	2400-2420	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,512.00	96,512.00	0.00	96,512.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,818.00	37,818.00	799.00	39,922.00	2,104.00	5.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	5,898.00	5,898.00	0.00	6,500.00	602.00	10.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,066.00	26,066.00	13,845.31	46,230.00	20,164.00	77.4%
<b>TOTAL FEDERAL REVENUE</b>			<b>166,294.00</b>	<b>166,294.00</b>	<b>14,644.31</b>	<b>189,164.00</b>	<b>22,870.00</b>	<b>13.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	310,462.00	310,462.00	0.00	310,462.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	950.00	950.00	123.46	540.00	(410.00)	-43.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	37,500.00	37,500.00	56,582.64	101,980.00	64,480.00	171.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,456.00	37,456.00	12,839.00	75,342.00	37,886.00	101.1%
<b>TOTAL OTHER STATE REVENUE</b>			<b>386,368.00</b>	<b>386,368.00</b>	<b>69,545.10</b>	<b>488,324.00</b>	<b>101,956.00</b>	<b>26.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	7,000.00	7,000.00	New
Tuition		8710	27,125.00	27,125.00	0.00	0.00	(27,125.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,125.00</b>	<b>27,125.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>(20,125.00)</b>	<b>-74.2%</b>
<b>TOTAL, REVENUES</b>			<b>579,787.00</b>	<b>579,787.00</b>	<b>84,189.41</b>	<b>684,488.00</b>	<b>104,701.00</b>	<b>18.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	142,698.00	142,698.00	33,899.80	158,470.00	(15,772.00)	-11.1%
Certificated Pupil Support Salaries		1200	58,392.00	58,392.00	11,678.40	67,291.00	(8,899.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	47,162.00	47,162.00	15,720.60	42,784.00	4,378.00	9.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>248,252.00</b>	<b>248,252.00</b>	<b>61,298.80</b>	<b>268,545.00</b>	<b>(20,293.00)</b>	<b>-8.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	98,667.00	98,667.00	18,424.98	85,605.00	13,062.00	13.2%
Classified Support Salaries		2200	4,888.00	4,888.00	923.32	5,094.00	(206.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	6,144.00	6,144.00	736.00	4,000.00	2,144.00	34.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>109,699.00</b>	<b>109,699.00</b>	<b>20,084.30</b>	<b>94,699.00</b>	<b>15,000.00</b>	<b>13.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,481.00	20,481.00	4,984.52	22,066.00	(1,585.00)	-7.7%
PERS		3201-3202	9,353.00	9,353.00	1,706.90	8,031.00	1,322.00	14.1%
OASDI/Medicare/Alternative		3301-3302	11,568.00	11,568.00	2,338.40	10,355.00	1,213.00	10.5%
Health and Welfare Benefits		3401-3402	69,893.00	69,893.00	16,080.50	72,345.00	(2,452.00)	-3.5%
Unemployment Insurance		3501-3502	378.00	378.00	40.37	178.00	200.00	52.9%
Workers' Compensation		3601-3602	11,029.00	11,029.00	2,337.21	10,273.00	756.00	6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>122,702.00</b>	<b>122,702.00</b>	<b>27,487.90</b>	<b>123,248.00</b>	<b>(546.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	400.00	(400.00)	New
Books and Other Reference Materials		4200	6,313.00	6,313.00	0.00	1,822.00	4,491.00	71.1%
Materials and Supplies		4300	14,025.00	14,025.00	3,745.64	13,237.00	788.00	5.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,338.00</b>	<b>20,338.00</b>	<b>3,745.64</b>	<b>15,459.00</b>	<b>4,879.00</b>	<b>24.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,544.00	33,544.00	12,644.00	33,544.00	0.00	0.0%
Travel and Conferences		5200	17,785.00	17,785.00	2,153.82	9,028.00	8,757.00	49.2%
Dues and Memberships		5300	600.00	600.00	600.00	600.00	0.00	0.0%
Insurance		5400-5450	5,200.00	5,200.00	5,407.46	5,450.00	(250.00)	-4.8%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	920.11	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	95.28	600.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,551.00	76,551.00	17,971.31	145,536.00	(68,985.00)	-90.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>138,280.00</b>	<b>138,280.00</b>	<b>39,791.98</b>	<b>198,758.00</b>	<b>(60,478.00)</b>	<b>-43.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	30,032.00	(30,032.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	28,630.00	(28,630.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,662.00</b>	<b>(58,662.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
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 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%
<b>Transfers of Pass-Through Revenues</b>								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Special Education SELPA Transfers of Apportionments</b>								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
<b>ROC/P Transfers of Apportionments</b>								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	25,452.00	25,452.00	0.00	27,035.00	(1,583.00)	-6.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,452.00</b>	<b>25,452.00</b>	<b>0.00</b>	<b>27,035.00</b>	<b>(1,583.00)</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>664,723.00</b>	<b>664,723.00</b>	<b>152,408.62</b>	<b>786,406.00</b>	<b>(121,683.00)</b>	<b>-18.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	84,936.00	84,936.00	0.00	108,975.00	24,039.00	28.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>84,936.00</b>	<b>84,936.00</b>	<b>0.00</b>	<b>108,975.00</b>	<b>24,039.00</b>	<b>28.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>84,936.00</b>	<b>84,936.00</b>	<b>0.00</b>	<b>108,975.00</b>	<b>(24,039.00)</b>	<b>28.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	407,491.00	407,491.00	243,345.00	552,301.00	144,810.00	35.5%
2) Federal Revenue		8100-8299	166,294.00	166,294.00	14,644.31	189,164.00	22,870.00	13.8%
3) Other State Revenue		8300-8599	470,484.00	470,484.00	76,442.50	491,050.00	20,566.00	4.4%
4) Other Local Revenue		8600-8799	260,550.00	260,550.00	82,396.68	189,838.00	(70,712.00)	-27.1%
5) TOTAL, REVENUES			1,304,819.00	1,304,819.00	416,828.49	1,422,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	288,561.00	288,561.00	76,513.71	334,827.00	(46,266.00)	-16.0%
2) Classified Salaries		2000-2999	330,518.00	330,518.00	93,990.83	332,529.00	(2,011.00)	-0.6%
3) Employee Benefits		3000-3999	308,145.00	308,145.00	81,682.35	310,905.00	(2,760.00)	-0.9%
4) Books and Supplies		4000-4999	35,388.00	35,388.00	5,254.45	29,509.00	5,879.00	16.6%
5) Services and Other Operating Expenditures		5000-5999	336,007.00	336,007.00	121,670.05	516,589.00	(180,582.00)	-53.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	58,662.00	(58,662.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	356,594.00	356,594.00	3,148.68	17,619.00	338,975.00	95.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,655,213.00	1,655,213.00	384,260.07	1,600,640.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(350,394.00)	(350,394.00)	32,568.42	(178,287.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,017.00	60,017.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	60,017.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(350,394.00)	(350,394.00)	32,568.42	(118,270.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,598,718.00	1,598,718.00		1,974,524.00	375,806.00	23.5%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,718.00	1,598,718.00		1,974,524.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,718.00	1,598,718.00		1,974,524.00		
2) Ending Balance, June 30 (E + F1e)			1,248,324.00	1,248,324.00		1,856,254.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	500.00	500.00		500.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		19,148.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	65,000.00	65,000.00		57,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	163,000.00	163,000.00		150,000.00		
Unassigned/Unappropriated Amount								
		9790	1,019,824.00	1,019,824.00		1,628,991.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	254,121.00	254,121.00	228,000.00	428,021.00	173,900.00	68.4%
Education Protection Account State Aid - Current Year		8012	90,365.00	90,365.00	15,345.00	61,380.00	(28,985.00)	-32.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	100.00	100.00	0.00	0.00	(100.00)	-100.0%
Timber Yield Tax		8022	5.00	5.00	0.00	0.00	(5.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Prior Years' Taxes		8043	40.00	40.00	0.00	40.00	0.00	0.0%
Supplemental Taxes		8044	200.00	200.00	0.00	200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	660.00	660.00	0.00	660.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Juvenile Court/County Community Schools Transfer	2400-2420	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>407,491.00</b>	<b>407,491.00</b>	<b>243,345.00</b>	<b>552,301.00</b>	<b>144,810.00</b>	<b>35.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,512.00	96,512.00	0.00	96,512.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,818.00	37,818.00	799.00	39,922.00	2,104.00	5.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	5,898.00	5,898.00	0.00	6,500.00	602.00	10.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,066.00	26,066.00	13,845.31	46,230.00	20,164.00	77.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>166,294.00</b>	<b>166,294.00</b>	<b>14,644.31</b>	<b>189,164.00</b>	<b>22,870.00</b>	<b>13.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	310,462.00	310,462.00	0.00	310,462.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	458.00	458.00	0.00	458.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materit		8560	5,460.00	5,460.00	580.86	2,808.00	(2,652.00)	-48.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	37,500.00	37,500.00	56,582.64	101,980.00	64,480.00	171.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	116,604.00	116,604.00	19,279.00	75,342.00	(41,262.00)	-35.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>470,484.00</b>	<b>470,484.00</b>	<b>76,442.50</b>	<b>491,050.00</b>	<b>20,566.00</b>	<b>4.4%</b>

50% Jan  
25% Mar  
Acc 25%  
15%

26,000  
15%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	6,100.00	6,100.00	4,512.96	6,000.00	(100.00)	-1.6%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services								
	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
	All Other	8677	227,325.00	227,325.00	77,883.72	176,838.00	(50,487.00)	-22.2%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	0.00	0.00	0.00	7,000.00	7,000.00	New
Tuition								
		8710	27,125.00	27,125.00	0.00	0.00	(27,125.00)	-100.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>260,550.00</b>	<b>260,550.00</b>	<b>82,396.68</b>	<b>189,838.00</b>	<b>(70,712.00)</b>	<b>-27.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,304,819.00</b>	<b>1,304,819.00</b>	<b>416,828.49</b>	<b>1,422,353.00</b>	<b>117,534.00</b>	<b>9.0%</b>

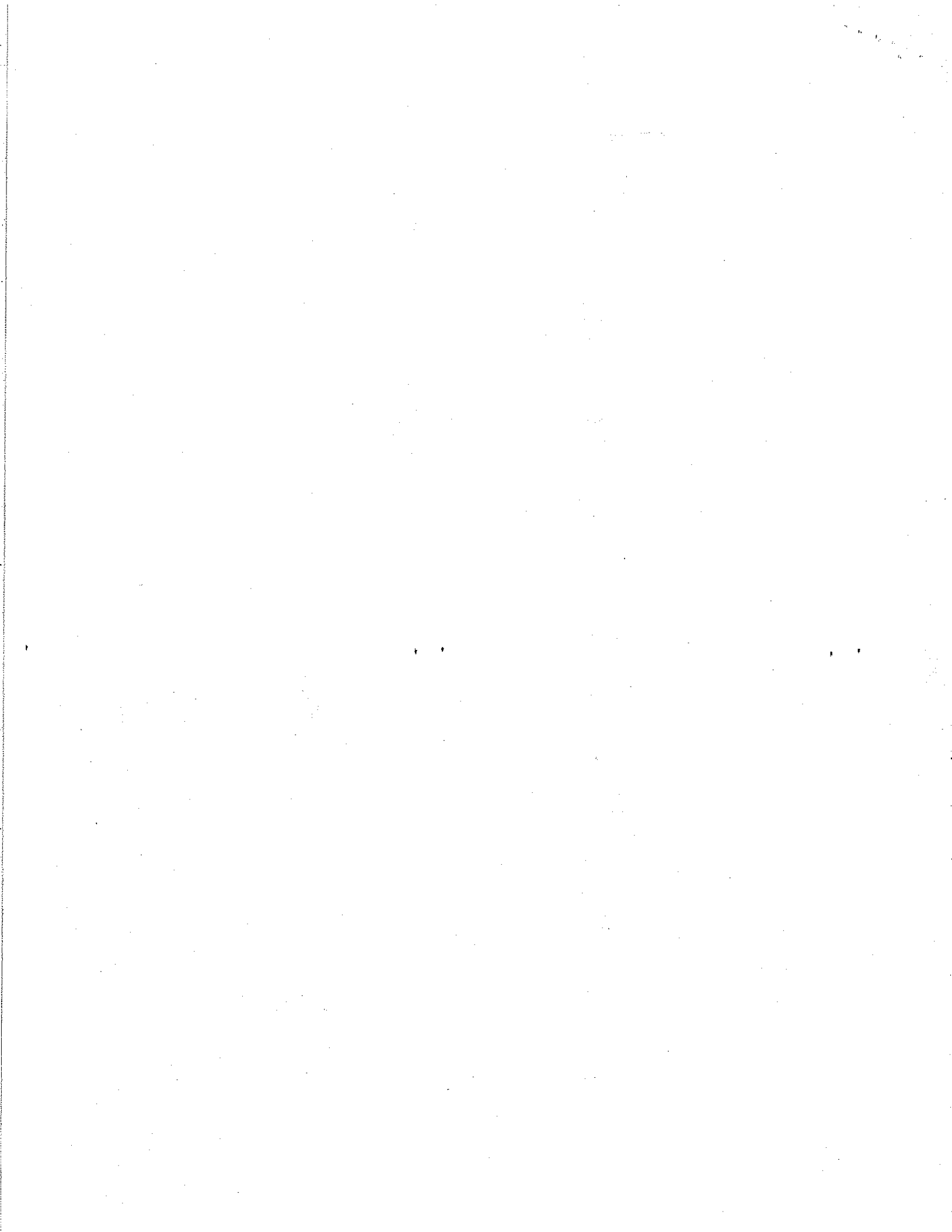
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	164,977.00	164,977.00	40,205.60	184,752.00	(19,775.00)	-12.0%
Certificated Pupil Support Salaries		1200	58,392.00	58,392.00	11,678.40	67,291.00	(8,899.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	65,192.00	65,192.00	26,629.71	82,784.00	(17,592.00)	-27.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>288,561.00</b>	<b>288,561.00</b>	<b>78,513.71</b>	<b>334,827.00</b>	<b>(46,266.00)</b>	<b>-16.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	107,184.00	107,184.00	20,036.74	94,479.00	12,705.00	11.9%
Classified Support Salaries		2200	13,238.00	13,238.00	4,514.06	13,838.00	(600.00)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	90,812.00	90,812.00	30,120.00	94,858.00	(4,046.00)	-4.5%
Clerical, Technical and Office Salaries		2400	113,140.00	113,140.00	38,584.03	125,354.00	(12,214.00)	-10.8%
Other Classified Salaries		2900	6,144.00	6,144.00	736.00	4,000.00	2,144.00	34.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>330,518.00</b>	<b>330,518.00</b>	<b>93,990.83</b>	<b>332,529.00</b>	<b>(2,011.00)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,319.00	22,319.00	6,409.19	27,947.00	(5,628.00)	-25.2%
PERS		3201-3202	52,074.00	52,074.00	14,107.08	49,175.00	2,899.00	5.6%
OASDI/Medicare/Alternative		3301-3302	30,122.00	30,122.00	8,067.58	28,378.00	1,744.00	5.8%
Health and Welfare Benefits		3401-3402	155,222.00	155,222.00	41,535.08	159,025.00	(3,803.00)	-2.5%
Unemployment Insurance		3501-3502	1,523.00	1,523.00	89.14	333.00	1,190.00	78.1%
Workers' Compensation		3601-3602	19,155.00	19,155.00	4,995.06	19,158.00	(3.00)	0.0%
OPEB, Allocated		3701-3702	27,730.00	27,730.00	0.00	13,810.00	13,920.00	50.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	6,479.22	13,079.00	(13,079.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>308,145.00</b>	<b>308,145.00</b>	<b>81,682.35</b>	<b>310,905.00</b>	<b>(2,760.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	400.00	(400.00)	New
Books and Other Reference Materials		4200	6,613.00	6,613.00	0.00	2,122.00	4,491.00	67.9%
Materials and Supplies		4300	28,775.00	28,775.00	5,254.45	26,987.00	1,788.00	6.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>35,388.00</b>	<b>35,388.00</b>	<b>5,254.45</b>	<b>29,509.00</b>	<b>5,879.00</b>	<b>16.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,544.00	33,544.00	12,644.00	33,544.00	0.00	0.0%
Travel and Conferences		5200	23,985.00	23,985.00	2,786.25	15,228.00	8,757.00	36.5%
Dues and Memberships		5300	17,470.00	17,470.00	9,601.00	49,570.00	(32,100.00)	-183.7%
Insurance		5400-5450	10,200.00	10,200.00	10,149.00	10,450.00	(250.00)	-2.5%
Operations and Housekeeping Services		5500	8,000.00	8,000.00	2,155.62	8,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,700.00	304.97	2,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	238,108.00	238,108.00	83,840.29	395,097.00	(156,989.00)	-65.9%
Communications		5900	2,000.00	2,000.00	188.92	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>336,007.00</b>	<b>336,007.00</b>	<b>121,670.05</b>	<b>516,589.00</b>	<b>(180,582.00)</b>	<b>-53.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	30,032.00	(30,032.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	28,630.00	(28,630.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,662.00</b>	<b>(58,662.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	143,407.00	143,407.00	0.00	0.00	143,407.00	100.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	213,187.00	213,187.00	3,148.68	17,619.00	195,568.00	91.7%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>356,594.00</b>	<b>356,594.00</b>	<b>3,148.68</b>	<b>17,619.00</b>	<b>338,975.00</b>	<b>95.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,655,213.00</b>	<b>1,655,213.00</b>	<b>384,260.07</b>	<b>1,600,640.00</b>	<b>54,573.00</b>	<b>3.3%</b>

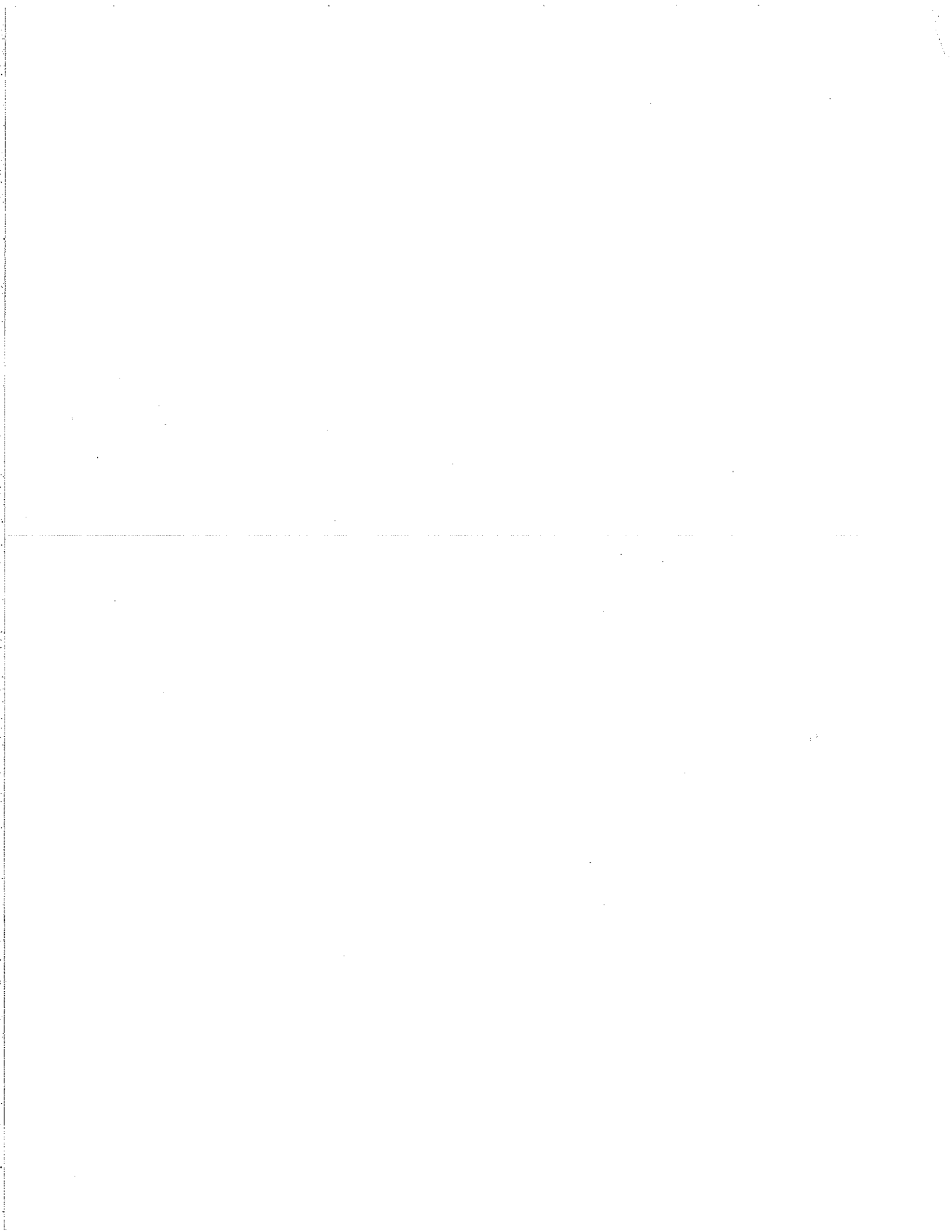
2013-14 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	60,017.00	60,017.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,017.00</b>	<b>60,017.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,017.00</b>	<b>(60,017.00)</b>	<b>New</b>

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

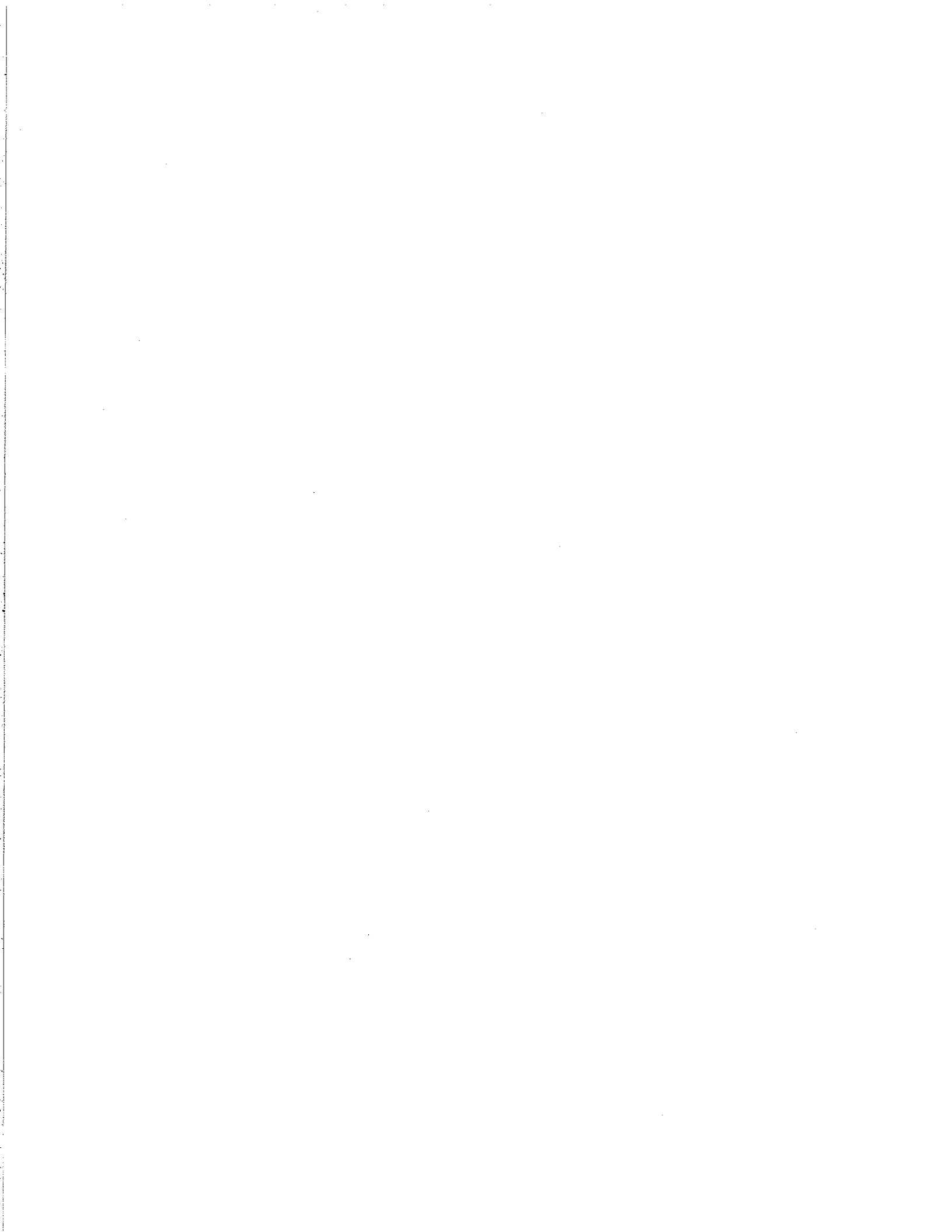


Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCOFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	400,117.00	400,117.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	400,117.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	340,100.00	(340,100.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	340,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	60,017.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	60,017.00	(60,017.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(60,017.00)		

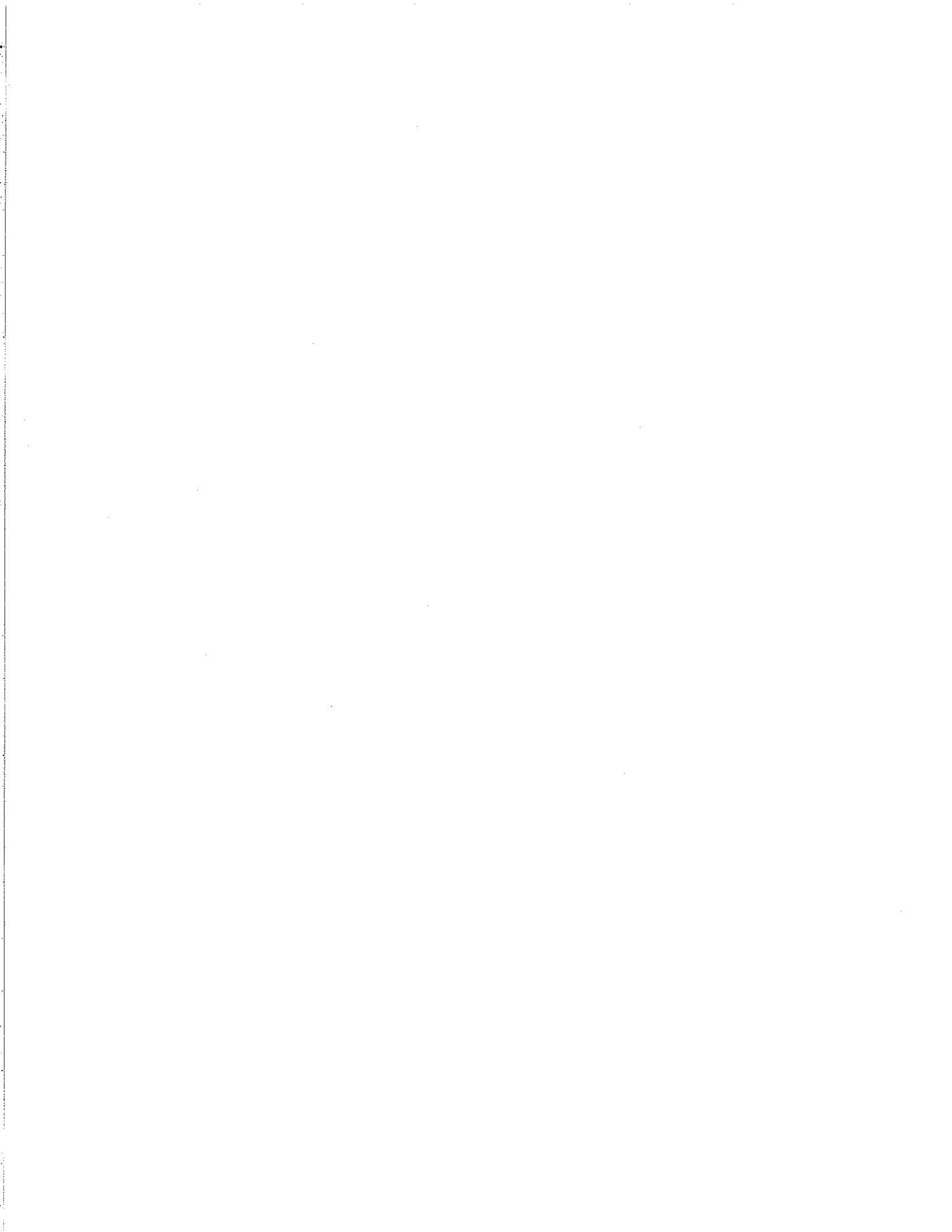




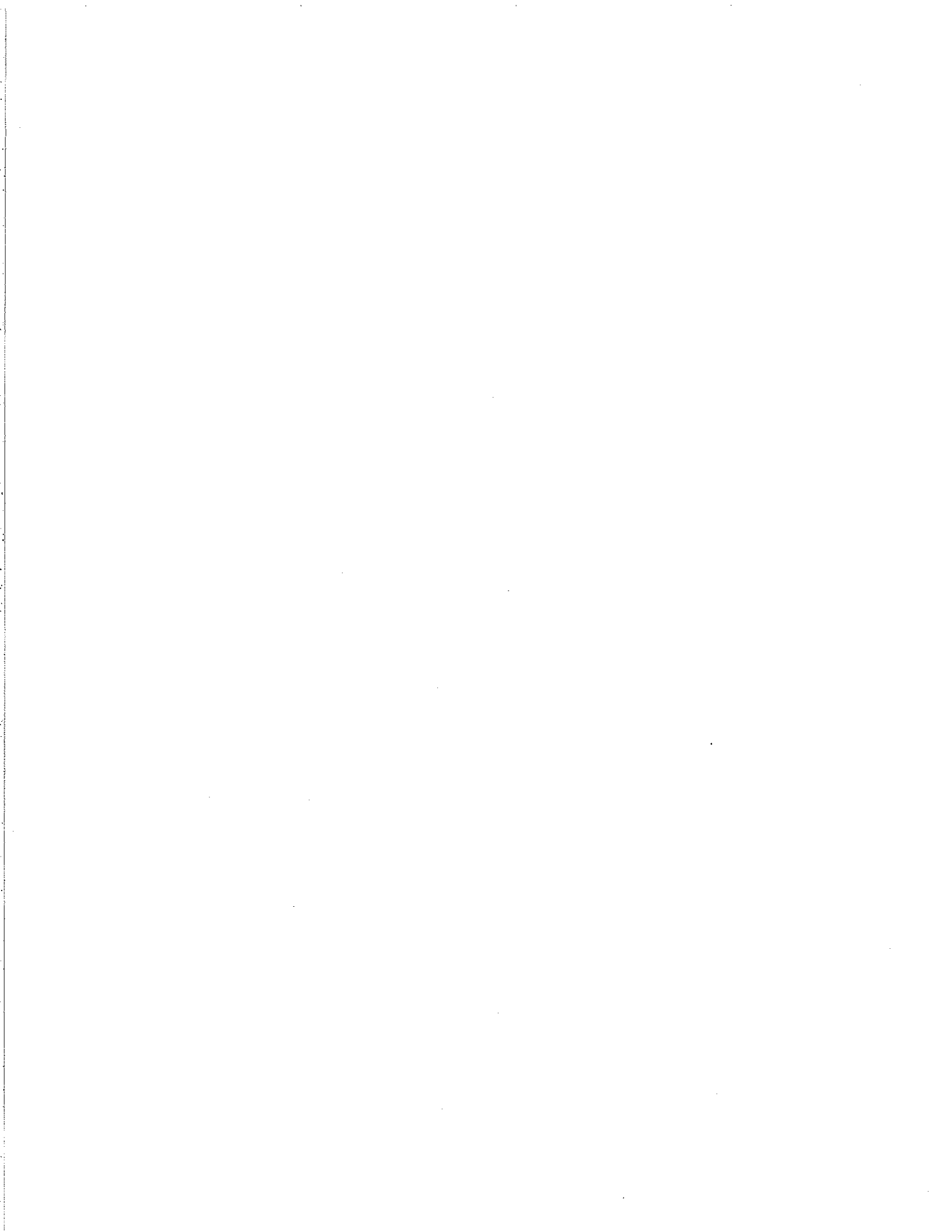
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	0.00	0.00	0.00	60,017.00	60,017.00	New
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	340,100.00	340,100.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,117.00</b>	<b>400,117.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,117.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	340,100.00	(340,100.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,100.00</b>	<b>(340,100.00)</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,100.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	60,017.00	(60,017.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,017.00</b>	<b>(60,017.00)</b>	<b>New</b>



<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

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

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

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

Explanation:  
(required if NOT met)

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



**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2013-14)	927,224.00	978,261.00	5.5%	Not Met
1st Subsequent Year (2014-15)	931,696.00	1,008,451.00	8.2%	Not Met
2nd Subsequent Year (2015-16)	938,548.00	1,014,952.00	8.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
 (required if NOT met)

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

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

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

Explanation:  
(required if Yes)

FY 1314 is due to REAP carry over.

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

Explanation:  
(required if Yes)

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

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

Explanation:  
(required if Yes)

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

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

Explanation:  
(required if Yes)

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

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

Explanation:  
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

FY 1314 is due to REAP carry over.

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

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

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

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

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

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

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

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

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

**5. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

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

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

**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(125,327.00)	814,234.00	15.4%	Met
1st Subsequent Year (2014-15)	(85,142.00)	804,309.00	10.6%	Met
2nd Subsequent Year (2015-16)	(32,285.00)	806,513.00	4.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**7. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2013-14)	1,856,254.00	Met
1st Subsequent Year (2014-15)	1,751,964.00	Met
2nd Subsequent Year (2015-16)	1,719,679.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	1,884,832.85	Met

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

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

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

Explanation:  
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	1,600,640	1,488,862	1,478,542
County Office's Reserve Standard Percentage Level:	5%	5%	5%

**8A. Calculating the County Office's Available Reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs**

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

Step 1 - Including Restricted Reserves in the Reserve Calculation

Do you choose to include in the county office's reserve calculation the available restricted reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs?  
(If Yes, complete supplemental Form JUV for use in step 2; ROP current year data will be extracted for use in step 3.)

No

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

Step 2 - Juvenile Court/County Community Schools

- a. Total Expenditures (Form JUV, Line B7)
- b. Reserve for Economic Contingencies per EC 42238.18 (Form JUV, Line D2b1)
- c. Maximum Reserves (Step 2a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 2b or Step 2c)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a.			
b.			
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00

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

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a.	0.00		
b.			
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00

**8B. Calculating the County Office's Reserve Standard**

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,600,640.00	1,488,862.00	1,478,542.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,600,640.00	1,488,862.00	1,478,542.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	80,032.00	74,443.10	73,927.10
6. Reserve Standard - by Amount (From percentage level chart above)	63,000.00	63,000.00	63,000.00
7. County Office's Reserve Standard (Greater of Line B5 or Line B6)	80,032.00	74,443.10	73,927.10

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	150,000.00	150,000.00	150,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,628,991.00	1,517,364.00	1,459,679.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1e)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. Juvenile Court/County Community Schools Allowable Reserves (Section 8A, Step 2d, if Step 1 is Yes)	0.00	0.00	0.00
9. Regional Occupational Centers/Programs Allowable Reserves (Section 8A, Step 3d, if Step 1 is Yes)	0.00	0.00	0.00
10. County Office's Available Reserve Amount (Lines C1 thru C9)	1,778,991.00	1,667,364.00	1,609,679.00
11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3)	111.14%	111.99%	108.87%
County Office's Reserve Standard (Section 8B, Line 7):	80,032.00	74,443.10	73,927.10
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

Yes

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

Secure Rural Schools , aka Forest Receipts

**S5. Contributions**

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

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

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

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

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

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

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

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Increase of Special Education/SELPA encroachment

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

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

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

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	unrestricted	unused vacation	11,287

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013

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

Other Long-term Commitments (continued):

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

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

3. OPEB Contributions

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

4. Comments:

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

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

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

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

No
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c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No
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2. Self-Insurance Liabilities

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

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

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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2013-14)	174,360	174,360
1st Subsequent Year (2014-15)	174,306	174,306
2nd Subsequent Year (2015-16)	175,480	175,480

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

Current Year (2013-14)	174,360	174,360
1st Subsequent Year (2014-15)	174,306	174,306
2nd Subsequent Year (2015-16)	175,480	175,480

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

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

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

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

If No, complete questions 5 and 6.

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

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits	<input type="text" value="4,000"/>			
	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
6. Amount included for any tentative salary schedule increases	18,000	6,399	0	



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

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

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

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

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

No		
----	--	--

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

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

No

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

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

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since Budget Adoption**

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

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

--	--	--

**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")

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

[ ]

**Negotiations Not Settled**

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

1,500

6. 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**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
18,026	18,855	19,700
73.0%	69.0%	66.0%
27.0%	31.0%	34.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	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

4. Amount included for any tentative salary schedule increases

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

**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?	Yes	Yes	Yes
2. Total cost of H&W benefits	44,570	45,400	46,270
3. Percent of H&W cost paid by employer	91.0%	89.0%	87.0%
4. Percent projected change in H&W cost over prior year	90.0%	11.0%	13.0%

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

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

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

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

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

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Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>					
1. County School Tuition Fund	10.00	10.00	0.10	(9.90)	-99%
2. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0%
3. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
4. Community School Pupils					
a. Probation (EC 1981[c][1][2])	0.00	0.00	0.00	0.00	0%
b. Pupils expelled (EC 1981[c][3])	0.00	0.00	0.00	0.00	0%
c. Homeless (EC 1981[d])	0.00	0.00	0.00	0.00	0%
5. Opportunity Schools and Full-Day Opportunity Classes	0.90	0.00	0.00	0.00	0%
6. Cal-SAFE County Classroom*					
7. Community Day Schools	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL, ELEMENTARY</b>	<b>10.90</b>	<b>10.00</b>	<b>0.10</b>	<b>(9.90)</b>	<b>-99%</b>
<b>HIGH SCHOOL</b>					
9. County School Tuition Fund	6.30	6.30	0.00	(6.30)	-100%
10. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0%
11. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
12. Community School Pupils					
a. Probation (EC 1981[c][1][2])	0.00	0.00	0.00	0.00	0%
b. Pupils expelled (EC 1981[c][3])	0.00	0.00	0.00	0.00	0%
c. Homeless (EC 1981[d])	0.00	0.00	0.00	0.00	0%
13. Opportunity Schools and Full-Day Opportunity Classes	0.90	0.00	0.00	0.00	0%
14. Cal-SAFE County Classroom*					
15. Specialized Secondary Schools	0.00	0.00	0.00	0.00	0%
16. Technical, Agriculture, and Conservation Schools	0.00	0.00	0.00	0.00	0%
17. Regional Occupational Centers/Programs (ROC/P)*					
18. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0%
19. Handicapped Adults	0.00	0.00	0.00	0.00	0%
20. Adults*					
21. Community Day Schools	0.00	0.00	0.00	0.00	0%
<b>22. TOTAL, HIGH SCHOOL</b>	<b>7.20</b>	<b>6.30</b>	<b>0.00</b>	<b>(6.30)</b>	<b>-100%</b>
<b>COUNTY SUPPLEMENT</b>					
23. County Community Schools	0.00	0.00	0.00	0.00	0%
24. Special Education	0.00	0.00	0.00	0.00	0%
<b>25. TOTAL, ADA FROM DISTRICTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>OTHER</b>					
26. Direct Services	364.11	363.89	363.89	0.00	0%
27. Other Purpose	387.77	363.89	363.89	0.00	0%
<b>COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
28. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
29. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
<b>CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION</b>					
30. County Operated Charter Schools - Revenue Limit					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
31. County Operated Charter Schools - Block Grant					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
32. Other Charter Schools Authorized by County Board of Education					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
33. TOTAL, CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)</b>					
34. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
35. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
<b>SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)</b>					
36. Elementary					
a. Core Instruction*					
b. Remedial Instruction*					
37. High School					
a. Core Instruction*					
b. Remedial Instruction*					

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



Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
8010-8019		1,898,401.49	2,130,866.26	2,116,844.18	2,138,150.93	2,139,746.46	2,154,331.53	2,198,712.53	2,300,798.53
8020-8079		40,714.00	40,714.00	88,631.00	73,286.00	73,286.00	88,631.00	68,794.00	0.00
8080-8099		799.00		13,846.31		1,107.00		94,500.00	
8100-8299		64,296.64	11,365.00	200.00	580.86	435.00	27,950.00	4,492.00	28,425.00
8300-8599				4,512.96	77,883.72		1,500.00	40,000.00	
8600-8799									60,017.00
8910-8929									
8930-8979		105,809.64	52,079.00	107,189.27	151,750.59	74,828.00	151,081.00	207,786.00	88,442.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
1000-1999		6,134.50	9,970.87	30,649.17	31,759.17	31,195.41	32,000.00	32,000.00	32,000.00
2000-2999		18,822.11	17,773.01	27,987.64	29,408.07	29,621.44	29,700.00	29,700.00	29,700.00
3000-3999		19,062.76	12,833.73	24,549.12	25,236.74	25,407.31	25,500.00	25,500.00	25,500.00
4000-4999		(172.94)	80.32	759.87	4,587.20	282.51	1,500.00	500.00	500.00
5000-5999		10,704.86	52,798.60	7,027.92	51,138.67	18,087.99	18,000.00	18,000.00	20,000.00
6000-6599									
7000-7499					3,148.68				
7600-7629									
7630-7699									
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Assets		54,551.29	93,456.53	90,973.72	145,278.53	104,574.66	106,700.00	105,700.00	107,700.00
Cash Not in Treasury	500.00								
Accounts Receivable	380,119.24	232,103.50	148.03	5,300.54	987.19	36,751.00			
Due From Other Funds	0.00								
Stores	0.00								
Prepaid Expenditures	0.00								
Other Current Assets	0.00								
SUBTOTAL ASSETS	380,619.24	232,103.50	148.03	5,300.54	987.19	36,751.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	273,964.05	20,363.44	(27,207.42)	209.34	5,963.71	(7,580.73)			
Due To Other Funds	0.00								
Current Loans	0.00								
Deferred Revenues	30,533.64	30,533.64							
SUBTOTAL LIABILITIES	304,497.69	50,897.08	(27,207.42)	209.34	5,963.71	(7,580.73)	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS	76,121.55	181,206.42	27,355.45	5,091.20	(4,876.52)	44,331.73	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		232,464.77	(14,022.08)	21,306.75	1,595.53	14,585.07	44,381.00	102,086.00	(19,259.00)
<b>F. ENDING CASH (A + E)</b>									
		2,130,866.26	2,116,844.18	2,139,746.46	2,138,150.93	2,154,331.53	2,198,712.53	2,300,798.53	2,281,540.53
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>								
	2,281,540.53	2,221,885.53	2,136,087.53	1,999,925.53				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	15,345.00	0.00	0.00				489,401.00	489,401.00
Property Taxes		23,000.00		6,900.00			62,900.00	62,900.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	47,000.00				31,912.69		189,164.00	189,164.00
Other State Revenue	30,000.00	702.00		250,000.00	72,603.50		491,050.00	491,050.00
Other Local Revenue	15,000.00			50,941.32			189,838.00	189,838.00
Interfund Transfers In							60,017.00	60,017.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>107,345.00</b>	<b>23,702.00</b>	<b>0.00</b>	<b>307,841.32</b>	<b>104,516.19</b>	<b>0.00</b>	<b>1,482,370.00</b>	<b>1,482,370.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	32,000.00	32,000.00	32,000.00	33,118.00			334,827.12	334,827.00
Classified Salaries	30,000.00	30,000.00	30,000.00	29,816.00			332,528.27	332,528.00
Employee Benefits	25,500.00	25,500.00	25,500.00	25,315.34			310,905.00	310,905.00
Books and Supplies	1,500.00	4,000.00	2,000.00	2,000.00	11,992.00		29,508.96	29,509.00
Services	48,000.00	18,000.00	18,000.00	82,500.00	154,331.00		516,589.04	516,589.00
Capital Outlay	30,000.00		28,662.00				58,662.00	58,662.00
Other Outgo					14,471.00		17,619.68	17,619.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>167,000.00</b>	<b>109,500.00</b>	<b>136,162.00</b>	<b>172,934.00</b>	<b>206,109.34</b>	<b>0.00</b>	<b>1,600,840.07</b>	<b>1,600,640.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable							275,290.26	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>275,290.26</b>	
<b>Liabilities</b>								
Accounts Payable							(8,351.66)	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							30,533.64	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,181.98</b>	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>253,108.28</b>	
<b>E. NET INCREASE/DECREASE</b>								
<b>(B - C + D)</b>	<b>(59,655.00)</b>	<b>(85,798.00)</b>	<b>(136,162.00)</b>	<b>134,907.32</b>	<b>(101,593.15)</b>	<b>0.00</b>	<b>134,838.21</b>	<b>(118,270.00)</b>
<b>F. ENDING CASH (A + E)</b>	<b>2,221,885.53</b>	<b>2,136,087.53</b>	<b>1,999,925.53</b>	<b>2,134,832.85</b>				
<b>G. ENDING CASH, PLUS CASH</b>								
<b>ACCRUALS AND ADJUSTMENTS</b>							<b>2,033,239.70</b>	

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 150,840.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 813,611.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 18.54%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	188,872.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	50,018.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	9,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,273.89
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	13,810.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	243,353.89
9. Carry-Forward Adjustment (Part IV, Line F)	84,195.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	327,549.22

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	449,552.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,952.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	131,204.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	77,040.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	146,570.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	246,586.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	51,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	40,747.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	13,810.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,247,461.11

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

19.51%

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

26.26%

**Part IV - Carry-forward Adjustment**

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

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

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

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

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

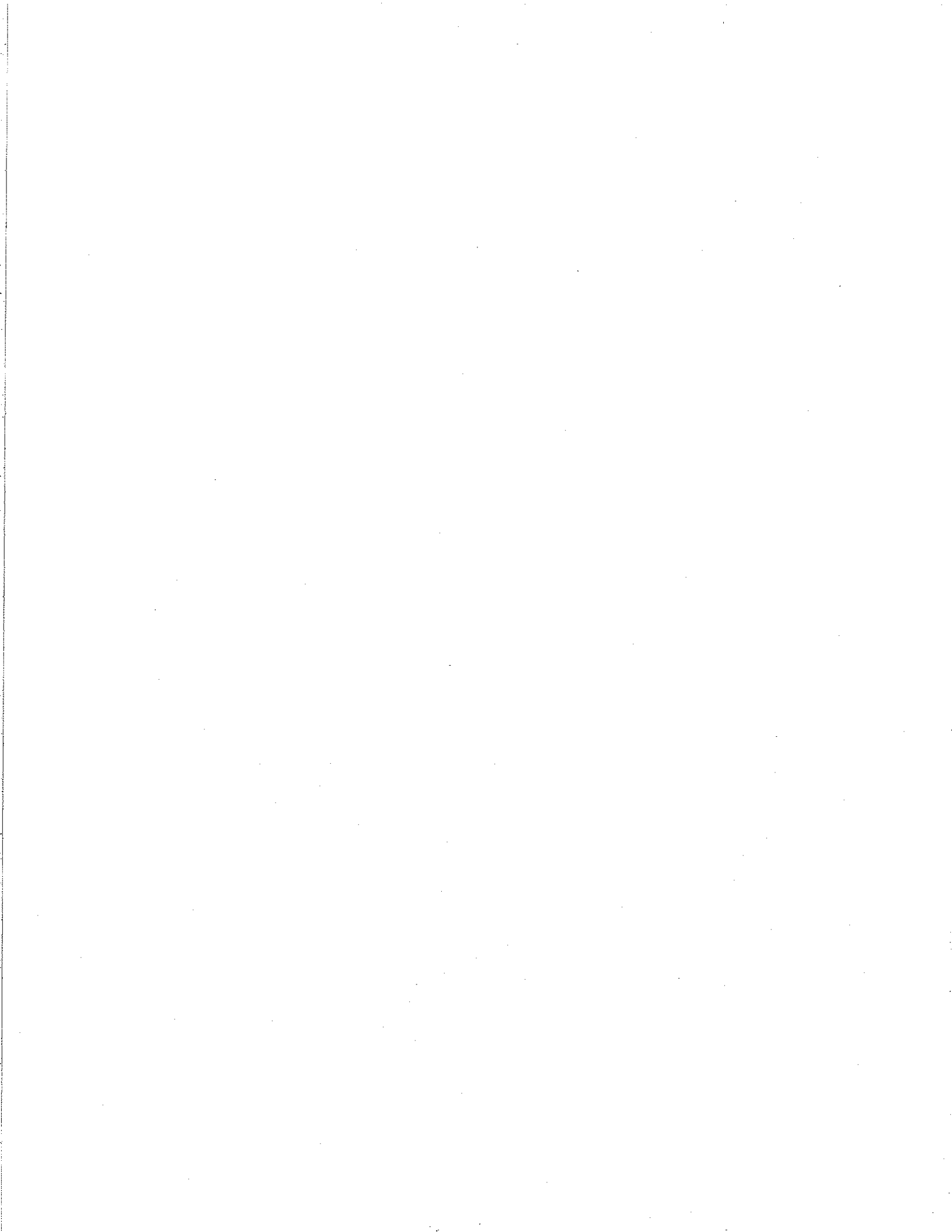
Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,600,640.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	276,080.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	30,032.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	143,095.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				173,127.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,151,433.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,151,433.00

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, lines 8, 22, 25, and 33, minus lines 18 and 19)*		0.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, lines 36a & b and 37a & b - Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		0.00
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		0.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,130,080.39	60,496.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,130,080.39	60,496.81
B. Required effort (Line A.2 times 90%)	1,017,072.35	54,447.13
C. Current year expenditures (Line I.G and Line II.F)	1,151,433.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	54,447.13
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	100.00%

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



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



# Sierra County/Sierra-Plumas Joint USD

## Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0460(a)

### LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Governing Board desires to ensure the most effective use of available state funding to improve outcomes for all students. A community-based, comprehensive, data-driven planning process shall be used to identify annual goals and specific actions aligned with state and local priorities and to facilitate continuous improvement of County/District practices.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School County/District)*

The Board shall adopt a County/Districtwide local control and accountability plan (LCAP), using the template provided by the State Board of Education, which addresses the state priorities specified in Education Code 52060. The LCAP shall be effective for three years and shall be updated on or before July 1 of each year. (Education Code 52060)

In addition, the LCAP shall address any local priorities adopted by the Board.

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" and other underperforming students.

*Unduplicated students* include students who are eligible for free or reduced-price meals, English learners, and foster youth and are counted only once for purposes of the local control funding formula. (Education Code 42238.02)

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6174 - Education for English Language Learners)*

To minimize duplication of effort and provide clear direction for program implementation, the LCAP and other County/District and school plans shall be aligned to the extent possible.

*(cf. 0400 - Comprehensive Plans)*

*(cf. 0440 - County/District Technology Plan)*

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 5030 - Student Wellness)*

*(cf. 6171 - Title I Programs)*

*(cf. 7110 - Facilities Master Plan)*

The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP or the annual update are consistent with strategies included in the SPSA. (Education Code 52062)

*(cf. 0420 - School Plans/Site Councils)*

Any complaint that the County/District has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

*(cf. 1312.3 - Uniform Complaint Procedures)*

## **Plan Development**

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the numbers of students in various student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. (Education Code 52060)

*(cf. 1220 - Citizen Advisory Committees)*

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

*(cf. 4143/4243 - Negotiations/Consultation)*

*(cf. 6020 - Parent Involvement)*

## **Public Review and Input**

The Board shall establish the following committee(s) to review and comment on the LCAP: (Education Code 52063)

1. A parent advisory committee including at least one parent/guardian of unduplicated students as defined above

The Superintendent or designee shall present the LCAP or the annual update to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP or the annual update to the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP or the annual update shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP or the annual update. The public hearing shall be held at the same meeting as the public hearing required prior to the adoption of the County/District budget in accordance with Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

*(cf. 3100 - Budget)*

*(cf. 3460 - Financial Reports and Accountability)*

*(cf. 9320 - Meetings and Notices)*

### **Adoption of the Plan**

Prior to adopting the County/District budget, but at the same public meeting, the Board shall adopt the LCAP or the annual update. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

### **Submission of Plan to County Superintendent of Schools**

Not later than five days after adoption of the LCAP or the annual update to the LCAP, the Board shall file the LCAP or the annual update with the County Superintendent of Schools. (Education Code 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP or the annual update, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

### **Monitoring Progress**

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her and the Board, regarding the County/District's progress toward attaining each goal identified in the LCAP. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

*(cf. 0500 - Accountability)*

### **Technical Assistance/Intervention**

When it is in the best interest of the County/District, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of County/District strengths and weaknesses in regard to state priorities and review of effective, evidence-based programs that apply to the County/District's goals
2. Assistance from an academic expert, team of academic experts, or another County/District in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

In the event that the County Superintendent requires the County/District to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

If the Superintendent of Public Instruction (SPI) identifies the County/District as needing intervention pursuant to Education Code 52072, the County/District shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following:

1. Revision of the County/District's LCAP
2. Revision of the County/District's budget in accordance with changes in the LCAP
3. A determination to stay or rescind any County/District action that would prevent the County/District from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

*Legal Reference:*

EDUCATION CODE

17002 *State School Building Lease-Purchase Law, including definition of good repair*

41020 *Audits*

42127 *Public hearing on budget adoption*

42238.01-42238.07 *Local control funding formula*

44258.9 *County superintendent review of teacher assignment*

48985 *Parental notices in languages other than English*

51210 *Course of study for grades 1-6*

51220 *Course of study for grades 7-12*

52052 *Academic Performance Index; numerically significant student subgroups*

52060-52077 *Local control and accountability plan*

52302 *Regional occupational centers and programs*

52372.5 *Linked learning pilot program*

54692 *Partnership academies*

60119 *Sufficiency of textbooks and instructional materials; hearing and resolution*

60605.8 *California Assessment of Academic Achievement; Academic Content Standards Commission*

60811.3 *Assessment of language development*

64001 *Single plan for student achievement*

99300-99301 *Early Assessment Program*

UNITED STATES CODE, TITLE 20

6312 *Local educational agency plan*

6826 *Title III funds, local plans*

*Management Resources:*

CSBA PUBLICATIONS

*Impact of Local Control Funding Formula on Board Policies, November 2013*

*Local Control Funding Formula 2013, Governance Brief, August 2013*

*State Priorities for Funding: The Need for Local Control and Accountability Plans, Fact Sheet, August 2013*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*California School Accounting Manual*

WEB SITES

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

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

Policy adopted: December 10, 2013

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

# Sierra County/Sierra-Plumas Joint USD

## Philosophy, Goals, Objectives, and Comprehensive Plans

AR 0460

### LOCAL CONTROL AND ACCOUNTABILITY PLAN

#### Content of the Plan

The County/District's local control and accountability plan (LCAP) shall include, for the County/District and each County/District school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth. The LCAP shall identify goals for each of the following state priorities:

- a. The degree to which County/District teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every County/District student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

*(cf. 3517 - Facilities Inspection)*

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

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

- b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

*(cf. 6011 - Academic Standards)*

*(cf. 6174 - Education for English Language Learners)*

- c. Parent/guardian involvement, including efforts the County/District makes to seek parent/guardian input in County/District and school site decision making and how the County/District will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 6020 - Parent Involvement)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6173.1 - Education for Foster Youth)*

- d. Student achievement, as measured by all of the following as applicable:

- (1) Statewide assessments of student achievement
- (2) Academic Performance Index
- (3) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692
- (4) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
- (5) The English learner reclassification rate
- (6) The percentage of students who have passed an advanced placement examination with a score of 3 or higher
- (7) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

*(cf. 0500 - Accountability)*

*(cf. 6141.5 - Advanced Placement)*

*(cf. 6162.5 - Student Assessment)*

*(cf. 6162.51 - Standardized Testing and Reporting Program)*

*(cf. 6178 - Career Technical Education)*

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

*(cf. 6146.1 - High School Graduation Requirements)*

*(cf. 5113.1 - Chronic Absence and Truancy)*

*(cf. 5147 - Dropout Prevention)*

*(cf. 5149 - At-Risk Students)*

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

*(cf. 5137 - Positive School Climate)*

*(cf. 5144 - Discipline)*

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

*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as



applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

*(cf. 6143 - Courses of Study)*

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable
2. Any goals identified for any local priorities established by the Board.

*(cf. 0200 - Goals for the School County/District)*

3. A description of the specific actions the County/District will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the County/District.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify the method for measuring the County/District's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on a school accountability report card. (Education Code 52060)

*(cf. 0510 - School Accountability Report Card)*

### **Annual Updates**

On or before July 1 of each year, the LCAP shall be updated using the template developed by the SBE and shall include all of the following: (Education Code 52061)

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Content of the Plan" above
2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP toward achieving the goals, and a description of changes to the specific actions the County/District will make as a result of the review and assessment
3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above

4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

**Availability of the Plan**

The Superintendent or designee shall post the LCAP and any updates or revisions to the LCAP on the County/District's web site. (Education Code 52065)

*(cf. 1113 - County/District and School Web Sites)*

Policy adopted: December 10, 2013

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

# Sierra County/Sierra-Plumas Joint USD

## Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0500(a)

### ACCOUNTABILITY

The Governing Board recognizes its responsibility to ensure accountability to the public for the performance of County/District schools. The Board shall regularly review the effectiveness of the County/District's programs, personnel, and fiscal operations, with a focus on the County/District's effectiveness in improving student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the County/District's vision and goals.

*(cf. 0000 - Vision)*  
*(cf. 0200 - Goals for the School County/District)*  
*(cf. 2140 - Evaluation of the Superintendent)*  
*(cf. 3460 - Financial Accountability and Reports)*  
*(cf. 4115 - Evaluation/Supervision)*  
*(cf. 4215 - Evaluation/Supervision)*  
*(cf. 4315 - Evaluation/Supervision)*  
*(cf. 6011 - Academic Standards)*  
*(cf. 6141 - Curriculum Development and Evaluation)*  
*(cf. 6190 - Evaluation of the Instructional Program)*  
*(cf. 9400 - Board Self-Evaluation)*

Indicators of County/District progress in improving student achievement shall include, but are not limited to, the state Academic Performance Index (API) and the measures of "adequate yearly progress" (AYP) required under the federal accountability system.

*(cf. 6162.5 - Student Assessment)*  
*(cf. 6162.51 - Standardized Testing and Reporting Program)*  
*(cf. 6162.52 - High School Exit Examination)*

Alternative schools serving high-risk student populations, including continuation high schools, opportunity schools, and community day schools, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052)

The County/District and each County/District school shall demonstrate comparable improvement in academic achievement, as measured by the API, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth. (Education Code 52052)

The Superintendent shall provide regular reports to the Board and the public regarding County/District and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of County/District programs and operations and as part of the development or annual update of the local control and accountability plan (LCAP).

(cf. 0460 - Local Control and Accountability Plan)  
 (cf. 0510 - School Accountability Report Card)  
 (cf. 1100 - Communication with the Public)  
 (cf. 1112 - Media Relations)  
 (cf. 1220 - Citizen Advisory Committees)  
 (cf. 6020 - Parent Involvement)

Evaluation results may be used as a basis for revising County/District or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

(cf. 0400 - Comprehensive Plans)  
 (cf. 0420 - School Plans/Site Councils)  
 (cf. 0520.2 - Title I Program Improvement Schools)  
 (cf. 0520.3 - Title I Program Improvement County/Districts)  
 (cf. 0520.4 - Quality Education Investment Schools)  
 (cf. 4141/4241 - Collective Bargaining Agreement)

*Legal Reference:*

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability  
 33400-33407 California Department of Education evaluation of County/District programs  
 44660-44665 Evaluation of certificated employees  
 51041 Evaluation of the educational program  
 52052-52052.1 Academic Performance Index  
 52055.57-52055.59 County/Districts identified or at risk of identification for program improvement  
 52060-52077 Local control and accountability plan

CODE OF REGULATIONS, TITLE 5

1068-1074 Alternative schools accountability model, assessments  
 15440-15463 Standards and criteria for fiscal accountability

UNITED STATES CODE, TITLE 20

6311 Accountability, adequate yearly progress  
 6312 Local educational agency plan  
 6316 School and County/District improvement  
CODE OF FEDERAL REGULATIONS, TITLE 34

200.13-200.20 Adequate yearly progress  
 200.30-200.53 Program improvement

*Management Resources:*

WEB SITES

CSBA: <http://www.csba.org>  
 California Department of Education, Accountability: <http://www.cde.ca.gov/ta/ac>  
 U.S. Department of Education: <http://www.ed.gov>

Policy adopted: April 10, 2007

Revised: December 10, 2013

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

# Sierra County/Sierra-Plumas Joint USD

## Business and Noninstructional Operations

BP 3100(a)

### BUDGET

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the County/District's vision, goals, priorities, and comprehensive plans. The County/District budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the County/District.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School County/District)*

*(cf. 0400 - Comprehensive Plans)*

*(cf. 3000 - Concepts and Roles)*

*(cf. 3300 - Expenditures and Purchases)*

*(cf. 3460 - Financial Reports and Accountability)*

*(cf. 9000 - Role of the Board)*

The County/District budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077 or an annual update to the LCAP is in place for the budget year. Expenditures necessary to implement the LCAP or the annual update during the subsequent fiscal year shall be included in the budget. (Education Code 42127)

*(cf. 0460 - Local Control and Accountability Plan)*

### Budget Development and Adoption Process

The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 42127(i). He/she shall annually notify the County Superintendent of Schools of the County/District's decision to use the single budget adoption process in the subsequent year. (Education Code 42127)

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified County/District needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed County/District budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board encourages public input in the budget development process and shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

(cf. 9323 - Meeting Conduct)

The budget that is formally adopted by the Board shall be in the format prescribed by the Superintendent of Public Instruction. The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

### **Budget Criteria and Standards**

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The Superintendent or designee shall develop a County/District budget in accordance with criteria and standards adopted by the State Board of Education (SBE). (Education Code 33127, 33128, 33128.3, 33129; 5 CCR 15440-15451)

The budget shall provide that funding received through state supplemental and concentration grants pursuant to Education Code 42238.02 and 42238.03 shall be used in accordance with regulations adopted by the SBE for schoolwide or County/Districtwide purposes to increase or improve services for students who are English learners, eligible for free or reduced-price meals, and/or foster youth at least in proportion to the increase to the County/District's revenue generated from such funds. (Education Code 42238.07)

(cf. 3553 - Free and Reduced Price Meals)  
(cf. 6173.1 - Education for Foster Youth)  
(cf. 6174 - Education for English Language Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, categorical program requirements, and any other factors necessary to ensure that the budget is a realistic plan for County/District revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)  
(cf. 3110 - Transfer of Funds)

### **Fund Balance**

The County/District shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. *Nonspendable fund balance* includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. *Restricted fund balance* includes amounts constrained to specific purposes by their providers or by law.
3. *Committed fund balance* includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period of June 30,

although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. *Assigned fund balance* includes amounts which the Board or its designee intends to use for a specific purpose.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent or designee and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements.

5. *Unassigned fund balance* includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the County/District shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

To protect the County/District against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund operating expenditures, or 10 percent of general fund expenditures and other financing uses.

If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

### **Long-Term Financial Obligations**

The County/District's current-year budget and multi-year projections shall include adequate provisions for addressing the County/District's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

*(cf. 4143/4243 - Negotiations/Consultation)*

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

*(cf. 7210 - Facilities Financing)*

*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*

The Board shall approve a plan for meeting the County/District's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the County/District's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the County/District to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the County/District and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of

the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

### **Budget Amendments**

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the County/District's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when the state budget is adopted, collective bargaining agreements are accepted, County/District income declines, increased revenues or unanticipated savings are made available to the County/District, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

#### *Legal Reference:*

##### EDUCATION CODE

1240 Duties of county superintendent of schools  
 33127-33131 Standards and criteria for local budgets and expenditures  
 35035 Powers and duties of superintendent  
 35161 Powers and duties, generally, of governing boards  
 42103 Public hearing on proposed budget; requirements for content of proposed budget  
 42122-42129 Budget requirements  
 42130-42134 Financial certifications  
 42140-42141 Disclosure of fiscal obligations  
 42238-42251 Apportionments to County/Districts, especially:  
 42238.01-42238.07 Local control funding formula  
 42602 Use of unbudgeted funds  
 42605 Tier 3 categorical flexibility  
 42610 Appropriation of excess funds and limitation thereon  
 45253 Annual budget of personnel commission  
 45254 First year budget of personnel commission  
 52060-52077 Local control and accountability plan

#### *Legal Reference: (continued)*

##### GOVERNMENT CODE

7900-7914 Appropriations limit

##### CODE OF REGULATIONS, TITLE 5



15060 Standardized account code structure  
 15440-15451 Criteria and standards for school County/District budgets

Management Resources:

CSBA PUBLICATIONS

Local Control Funding Formula 2013, Governance Brief, August 2013

State Priorities for Funding: The Need for Local Control and Accountability Plans, Fact Sheet, August 2013

School Finance CD-ROM, 2005

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

WEB SITES

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

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

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

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

Legislative Analyst's Office: <http://www.lao.ca.gov>

School Services of California, Inc.: <http://www.sscal.com>

Policy adopted: April 10, 2007

Revised: June 14, 2011

Revised: September 13, 2011

Revised: December 10, 2013

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

# Sierra County/Sierra-Plumas Joint USD

## Business and Noninstructional Operations

AR 3100(a)

### BUDGET

#### Budget Advisory Committee

Membership of the County/District's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee

*(cf. 9140 - Board Representatives)*

2. County/District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 2230 - Representative and Deliberative Groups)*

*(cf. 9130 - Board Committees)*

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

*(cf. 3350 - Travel Expenses)*

### **Initial Budget Adoption**

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

Before adopting the County/District budget for the subsequent fiscal year, the Board shall hold a public hearing. The agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

During the hearing, any County/District resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

*(cf. 9323 - Meeting Conduct)*

After the public hearing, at a public meeting held on a different date, the Board shall adopt the County/District budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)

The Superintendent or designee shall file the adopted budget with the Superintendent of Public Instruction or designee no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

*(cf. 1340 - Access to County/District Records)*

### **Revised Budget**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code 42127)

If the County Superintendent disapproves the County/District's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

### **Budget Review Committee for Disapproved Budgets**

If the County/District's revised budget is disapproved by the Superintendent of Public Instruction or designee for any reason other than his/her disapproval of the County/District's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the SPI, who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the County/District budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the County/District budget after reviewing the committee's report and the County/District's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the County/District to meet its financial obligations. For the current fiscal year, the County/District shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the County/District receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

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 Revised: June 14, 2011  
 Revised: December 10, 2013

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

# Sierra County/Sierra-Plumas Joint USD

## Business and Noninstructional Operations

BP 3110(a)

### TRANSFER OF FUNDS

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

*(cf. 0460 - Local Control and Accountability Plan)*  
*(cf. 3100 - Budget)*  
*(cf. 3400 - Management of District Assets/Accounts)*  
*(cf. 3460 - Financial Reports and Accountability)*

The total amount budgeted by the district for each major classification of expenditures, as listed in the California Department of Education's budget forms, shall be the maximum amount which the district may expend for that classification for the school year. (Education Code 42600)

However, when it is in the best interest of the district, the Board may:

1. At any time, adopt a written resolution providing for transfers from the designated fund balance or the unappropriated fund balance to any expenditure classification or between classifications. The resolution shall be filed with the County Superintendent of Schools and the county auditor. (Education Code 42600)
2. Direct the temporary transfer of monies held in any district fund or account to another fund or account as necessary for the payment of obligations. Such borrowing shall occur only when the fund or account receiving the money will earn sufficient income during the current fiscal year to repay the amount transferred. No more than 75 percent of the maximum amount held in any fund or account during the current fiscal year may be transferred. Amounts transferred shall be repaid in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. (Education Code 42603)
3. At the close of a school year, request that the County Superintendent make transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification(s), or balance any expenditure classifications of the district budget as necessary for the payment of obligations incurred during that school year. (Education Code 42601)
4. Specify amounts to be transferred by the county auditor and treasurer from the district's general fund to the special reserve fund during the fiscal year. If any special reserve funds are maintained for purposes other than capital outlay or if monies in the special reserve fund are not actually encumbered for ongoing expenses, the Board may transfer those monies into the general fund for the general operating purposes of the district. If any monies remain in the special reserve fund at the conclusion of a project, the Board may, by written request to the County Superintendent, auditor, and treasurer, transfer those monies to the district's general fund. (Education Code 42841-42843)
5. Transfer monies between other funds or accounts when authorized by law.

*Legal Reference:*

EDUCATION CODE

78 *Definition, governing board*  
5200 *Districts governed by boards of education*  
16095 *Transfer of district funds to district state school building fund*  
41301 *Section A state school fund allocation schedule*  
42125 *Designated and unappropriated fund balances*  
42238-42251 *Apportionments to districts, especially:*  
42238.01-42238.07 *Local control funding formula*  
42600 *District budget limitation on expenditure*  
42601 *Transfers between funds to permit payment of obligations at close of year*  
42603 *Transfer of monies held in any fund or account to another fund; repayment*  
42840-42843 *Special reserve fund*  
52616.4 *Expenditures from adult education fund*

*Management Resources:*

WEB SITES

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>  
Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

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