AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
March 13, 2012
Immediately following the 6:00 pm meeting of the Sierra County Board of Education
Loyalton Middle School, Loyalton, California

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

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

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

A. CALL TO ORDER

B. ROLL CALL

C. APPROVAL OF AGENDA

D. INFORMATION/DISCUSSION ITEMS

1. Correspondence

2. Superintendent's Report
   a. State Budget**
   b. Facility Update-Old Loyalton Intermediate School Restroom Project
   c. Community Forum, Loyalton Elementary School, April 25, 2012 at 6 pm, videoconferenced to Downieville School

3. Business Report
   a. Board Report-Expenditures by Object 07/01/11 to 2/29/12**
   b. Sixth Month Enrollments for the 2011-2012 School Year**
   c. Letter from California Department of Education confirming 2011-2012 First Interim Report Certification^^
   d. Nutrition Program Compliance ("The coordinator shall develop and maintain a system for collecting racial and ethnic data of participants in the district's nutrition programs and shall, at least annually, report to the Board on whether the district's nutrition programs are effectively reaching eligible individuals and whether and where additional outreach may be needed." S-PJUSD Board Policy 3555)

4. Staff Reports (5 minutes)

5. SPTA Report (5 minutes)
   a. Discussion regarding 2012-2013 school calendar*

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

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held February 14, 2012**
2. Approval of the bill warrants for the month of February 2012**

F. PUBLIC COMMENT

At this time, we open the meeting for any public comments regarding the following Closed Session item:

1. Government Code §54957 Public Employment
   Resolution No. 11-014, Non-reemployment of probationary certificated employee

G. CLOSED SESSION

Open Session is now closed. The Board of Trustees will now move into Closed Session to consider and/or take action upon the preceding item.

H. RETURN TO OPEN SESSION

1. Report Out

I. ACTION ITEMS

1. Old Business

a. Approval of Administrative Regulation 6145.2, Athletic Competition, revision^^

2. New Business

a. Approval of Administrative Regulation 1340, Access to District Records, revision^^

b. Approval of Board Policy 3110, Business and Non-instructional Operations, revision^^

c. Approval of Administrative Regulation 3541.1, Transportation for School-Related Trips, revision ^^

d. Approval of Exhibit 3541.1, (1) and (2), Transportation for School-Related Trips, revision^^

e. Approval of Administrative Regulation 4161.2, Personal Leaves (Certificated), revision^^

f. Approval of Administrative Regulation 4261.2 Personal Leaves (Classified), revision^^

g. Discussion and possible action regarding the student lockers at the Old Loyalton Intermediate School

h. Adopt 2010-2011 Second Interim, Actuals as of January 31, 2011**

J. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on Tuesday, April 10, 2012, at Downieville School, Downieville, California, following the 6:00 pm meeting of the Sierra County Board of Education.

2. Suggested Agenda items

   a. _____
   b. _____

K. PUBLIC COMMENT

At this time, we open the meeting for any public comments regarding the following Closed Session item:

1. Government Code §54957.6, Superintendent Evaluation

L. CLOSED SESSION

Open Session is now closed. The Board of Trustees will now move into Closed Session to consider and/or take action upon the preceding item.

M. RETURN TO OPEN SESSION

1. Report Out

N. ADJOURNMENT

Stanford J. Hardeman, Superintendent

**enclosed
*handout
^^County agenda backup

CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 28, 2012

Dear County and District Superintendents, Direct-Funded Charter School Administrators, and County Chief Business Officers:

GOVERNOR'S BUDGET FOR 2012–13

On January 5, 2012, Governor Jerry Brown released his proposed budget for the 2012–13 fiscal year. The budget provides a plan to close a $9.2 billion deficit for the 2011–12 and 2012–13 fiscal years through a combination of program reductions and reforms and revenue increases. The budget proposal assumes voter approval in November 2012 of the Governor's proposed initiative to temporarily increase income and sales taxes.

The proposed initiative would increase tax revenues by $6.9 billion over a two-year period, with $2.5 billion going to kindergarten through grade twelve (K–12) education (including preschool) and community colleges (K–14 education) under Proposition 98 in 2012–13. Most of the increased Proposition 98 funding would be used to pay down deferrals. However, if the Governor's initiative fails, there would be trigger reductions of $4.8 billion to Proposition 98 appropriations.

This letter, prepared by the California Department of Education (CDE) fiscal policy staff, provides information on the Governor's proposals that affect K–12 education and child development programs. Copies of this document, as well as other budget-related documents, are available through the CDE Education Budget Web page at http://www.cde.ca.gov/fg/fr/eb/. Official state budget documents are available through the Department of Finance (DOF) Web site at http://www.dof.ca.gov/ (Outside Source).

Overview

Once again, the state is facing a difficult budget situation. The 2011–12 budget package included triggers for mid-year cuts if the revenues in the 2011–12 budget package did not materialize at the level anticipated. On December 13, 2011, Governor Brown announced that the triggers would go into effect. At the same time, the DOF implemented the triggers by reducing appropriations. The trigger provisions included cuts of $23 million from child development programs, $79.6 million from revenue limits, and $248 million from Home-to-School Transportation. (Since release of the budget, the

Legislature and the Governor have acted to reverse the transportation cut and, instead, imposed an additional cut of $248 million to revenue limits.)

In his budget proposal for 2012–13, the Governor identified a two-year deficit of $9.2 billion. This two-year deficit consists of a current-year shortfall of $5.1 billion and a budget-year shortfall of $4.1 billion. Although the economic downturn has played a part in the state's fiscal condition, reliance on temporary remedies, savings proposals that did not materialize, and other actions have worsened the problem.

The Governor's Budget proposes to close the deficit primarily by increasing revenues ($7.2 billion) and reducing expenditures ($4 billion), leaving the state with a reserve of $1.1 billion at the end of the 2012–13 fiscal year.

Tax Proposals

The viability of the Governor's Budget primarily hinges on voters passing his proposed initiative in November 2012. The Governor's initiative would make the following tax changes:

- Impose a temporary (five-year) 0.5 percent increase in the state sales tax. The sales tax increase would go into effect on January 1, 2013.

- Impose a temporary (four-year) increase in income tax on individuals earning at least $250,000 and joint filers earning at least $500,000. The income tax hike would be retroactive to January 1, 2012.

The tax revenues generated from this initiative would increase the overall state revenues used to calculate the Proposition 98 guarantee, thus increasing the amount of the guarantee in certain situations. Under the initiative, the new tax revenues would be placed in a new fund, the Education Protection Account, dedicated to education, with 11 percent allocated to community colleges and 89 percent allocated to K–12 education. While the revenues from this initiative are entirely dedicated to education, the net additional funding to K–14 education for 2012–13 is proposed to equal the amount required under Proposition 98—$2.5 billion.

Redevelopment Agencies

The 2011 budget package included two pieces of legislation that made significant changes to redevelopment agencies (RDAs). Assembly Bill 26 of the 2011–12 First Extraordinary Session (ABX1 26, Chapter 5) eliminated RDAs. ABX1 27 (Chapter 6)

allowed cities and counties to elect to participate in an Alternative Voluntary Redevelopment Program (AVRP), provided that they make payments to fund local services including schools. The 2011 budget package assumed that AVRP payments to schools would total $1.7 billion in 2011–12 and would offset General Fund obligations under Proposition 98. In later years, however, ABX1 27 specified that payments to K–12 education estimated at $340 million annually would not offset General Fund obligations under Proposition 98.

Since the enactment of the 2011 budget package, the California Supreme Court upheld ABX1 26 but deemed ABX1 27 invalid. As a result of this decision, RDAs were eliminated but there was no mechanism for a city or county to elect to participate in an AVRP. As a consequence, only $1 billion of the assumed $1.7 billion in General Fund savings are projected to materialize in 2011–12.

The invalidation of ABX1 27 also means that a portion of the property taxes previously allocated to RDAs will be available to offset Proposition 98 General Fund obligations. The Governor's Budget proposes to rebench the Proposition 98 guarantee to account for the increase in local property taxes.

2011–12 Proposition 98 Changes

At the time the 2011–12 budget was enacted, the minimum funding level for K–14 education required by Proposition 98 was projected to be $48.7 billion. The 2012–13 Governor's Budget projects that the Proposition 98 minimum funding level will be $48.3 billion in 2011–12.

The difference between the minimum funding guarantee as projected in the 2011–12 enacted budget and the new projected level is due to (1) revenues from the proposed initiative that are attributable to the current year and (2) the following proposed technical changes:

- Rebenching the minimum guarantee to account for the shift in property tax revenues from redevelopment agencies to school districts and community colleges

- Eliminating the policy requiring the state to rebench for the "gas tax swap"

- Recalculating last year's rebenching using a methodology that is consistent with previous rebenchings

The revised appropriation level for 2011–12 is projected to be $47.6 billion, or $1.1 billion less than the enacted level. The reduction in spending is due to the trigger cuts outlined above and reductions in average daily attendance (ADA) below the level anticipated.

The revised appropriation level for 2011–12 is $661 million less than the revised minimum funding level; this difference is acknowledged as "settle up" and will be funded in a later year.

2012–13 Proposition 98 Changes

The Governor's Budget proposes a Proposition 98 funding level of $52.5 billion for 2012–13. This amount is a $4.9 billion increase over the 2011–12 revised funding level of $47.6 billion and assumes the Governor's tax initiative is passed.

Of the proposed $4.9 billion in new funding for K–14 education, $4.4 billion is allocated to K–12. Approximately half of this funding replaces one-time solutions in the current year; most of the remaining funding is proposed to be used to pay down inter-year deferrals.

The Governor's Budget proposes trigger cuts of $4.8 billion for K–14 education if the Governor's tax initiative does not pass. If the initiative does not pass, the Proposition 98 minimum guarantee will drop by $2.4 billion in 2012–13. To accommodate this drop in the minimum funding level, the budget proposes to undo the deferral paydown. In addition, the Governor proposes rebenching the Proposition 98 guarantee to shift K–14 general obligation bond debt service costs into Proposition 98. In order to make room for this new function under Proposition 98 while not exceeding the minimum guarantee, an additional $2.4 billion in program cuts would be necessary. The details of the reduction have not been developed. The Governor equates the reduction to shortening the school year by more than three weeks.

Cost-of-Living and Growth Adjustments

The Governor's Budget does not provide a cost-of-living adjustment (COLA) for K–12 education. The statutory COLA is 3.17 percent, which would have resulted in an increase of $1.6 billion. A deficit factor will be established for school district and county office of education revenue limit apportionments to reflect the lack of a COLA.

The Governor's Budget projects a 0.35 percent increase in ADA. The Governor's Budget provides growth funding only for the following programs:

- Charter school categorical block grants
- County office of education revenue limits
- School district revenue limits
- Special education—state portion only

Child Care and Development

The Governor's Budget proposes to shift the child care and development program, excluding part-day state preschool, to a work-based child care system administered by county welfare departments. Beginning in 2013–14, county welfare departments would administer child care and all eligible families would receive a voucher for payment to a provider of their choice.

The Governor's Budget proposes in 2012–13 to align eligibility requirements with California Work Opportunity and Responsibility to Kids (CalWORKs) eligibility so that families, except for those in the part-day state preschool program, would be required to meet federal work participation requirements. In addition, income eligibility for all programs, including state preschool, would be capped at 200 percent of the federal poverty level.

Under the proposed budget, CalWORKs Stage 2 and Stage 3 child care would be combined with the alternative payment program to form one voucher-based program. In addition, Regional Market Rate ceilings would be reduced to the 50th percentile of the 2009 Regional Market Rate survey for licensed providers. On average, this change would result in a reduction in reimbursement rates ranging from 12 percent to 14 percent. Reimbursement for license-exempt providers would remain comparable to current levels. License-exempt providers would be required to meet certain health and safety requirements as a condition of receiving reimbursement. Finally, the Standard Reimbursement Rate would be reduced by 10 percent.

The Administration estimates that these changes would eliminate 62,000 child care slots and generate Proposition 98 General Fund savings of $69.9 million and non-Proposition 98 General Fund savings of $446.9 million as compared to the 2011–12 Budget Act appropriation.

Transitional Kindergarten

The Governor's Budget proposes to eliminate the requirement for local educational agencies (LEAs) to provide transitional kindergarten instruction, generating a

Proposition 98 General Fund savings of $223.7 million. LEAs would be permitted to enroll children not meeting kindergarten age requirements on a case-by-case basis.

Special Education

The Governor's Budget provides an increase of $190 million in Proposition 98 General Fund for special education. The majority of this increase is the result of the addition of $98.6 million for mental health services for students with exceptional needs supported with Mental Health Services Act (Proposition 63) funds in the current year. The remaining $91.4 million increase is the result of backfilling one-time solutions in the current year and growth funding of $12.3 million.

Charter Schools

The Governor's Budget increases funding for nonclassroom-based charter schools from 70 percent to 100 percent of funds provided to classroom-based charter schools and provides growth funding of $50.3 million for the charter school categorical block grant. Additionally, the budget (1) provides additional borrowing opportunities to charter schools by specifying that LEAs may include charter schools in their issues of Treasury Revenue Anticipation Notes and (2) stabilizes the Charter School Revolving Loan Fund by providing access to the Charter School Security Fund. The budget also proposes to allow nonclassroom-based charter schools to participate in the Charter School Facility Grant Program.

School Facilities

The Governor's Budget proposes to shift existing School Facilities Program bond authority from the Overcrowding Relief Grant Program to the New Construction Program to extend the life of the current fund. This action will prevent the triggering of local authority to impose third-level fees on new construction. Nonclassroom-based charter schools would be eligible to receive funds.

Mandates

The Governor's Budget proposes several changes to the K–14 mandate reimbursement system. Among the changes are the suspensions of more than half of the existing education mandates, as listed in Figure 1. The suspended mandates would be eliminated (or made permissive) beginning in 2013–14. The remaining mandates would

be rolled up in a block grant. LEAs could choose to receive block grant funding for all mandates in the block grant or could claim reimbursement separately for each individual program. The budget provides ongoing funding of $178 million to fund this block grant.

Figure 1
Governor's Budget Proposal for K–12 Mandates

Mandates Suspended	Mandates Funded in the Mandates Block Grant
Agency Fee Arrangements	California State Teachers Retirement System Services Credit
Behavioral Intervention Plans	California High School Exit Exam
Consolidation of Law Enforcement Agency Notifications and Missing Children Reports	Collective Bargaining
Consolidation of Notification to Teachers: Pupils Subject to Suspension or Expulsion I and II and Pupil Discipline Records	Comprehensive School Safety Plans
County Treasury Withdrawals	Consolidation of Annual Parent Notification/School Site Discipline Rules/Alternative Schools
Financial and Compliance Audits	County Office of Education Fiscal Accountability Reporting
Graduation Requirements	Criminal Background Checks
Grand Jury Proceedings	Criminal Background Checks II
Habitual Truants	Differential Pay and Reemployment
Health Benefits for Survivors of Peace Officers and Firefighters	Immunization Records
Mandate Reimbursement Process	Intradistrict Attendance
Notification of Truancy	Juvenile Court Notices II
Physical Education Reports	Open Meetings/Brown Act
Physical Performance Tests	Prevailing Wage
Pupil Residency Verification	Pupil Health Screenings
Pupil Suspensions, Expulsions, and Expulsion Appeals	Pupil Promotion and Retention
Removal of Chemicals	Pupil Safety Notices
School Bus Safety I and II	School Accountability Report Cards II and III
Scoliosis Screening	School District Fiscal Accountability Reporting
Student Records	School District Reorganization
Threats Against Peace Officers	The Stull Act

Weighted Student Formula

The Governor's Budget proposes to consolidate funding for most categorical programs with revenue limit apportionments and distribute the funds based on a weighted formula to be phased in over six years, with implementation beginning in 2012–13. Under the formula, pupils that are economically disadvantaged or English learners would receive greater funding than other pupils. The programs that are excluded from the proposal are special education, child care, child nutrition, the After School Education and Safety Program, and several smaller programs. During the phase-in period, funding associated with all affected categorical programs would be flexible.

What's Next?

The Governor's Budget proposal will be the subject of debate and discussions throughout the spring. The deadline for final legislative action on the budget is June 15. The budget takes effect on July 1, 2012.

If you have any questions regarding the 2012–13 budget, please contact the Government Affairs Division by phone at 916-324-4728. You may also contact Carol Bingham, Senior Fiscal Policy Advisor, Fiscal Policy Office, by e-mail at cbingham@cde.ca.gov.

Sincerely,

Tom Torlakson

TT:atp

NOTICE: The guidance in this letter is not binding on local educational agencies or other entities. Except for the statutes, regulations, and court decisions that are referenced herein, this letter is exemplary, and compliance with it is not mandatory. (See *Education Code* Section 33308.5.)

Balances through February **Fiscal Year 2011/12**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General FD**						
1100	Teachers Salaries	1,403,475.00	1,437,772.00	545,506.16	831,979.98	60,285.86
1120	Certificated Substitutes	40,368.00	5,780.00		17,430.00	11,650.00-
1200	Certificated Pupil Support Sal	9,916.00			2,698.92	2,698.92-
1300	Certificated Superv/Admin Sala	277,032.00	322,045.00	101,902.44	201,782.67	18,359.89
1310	Teacher In Charge/Head Teacher	8,000.00	8,000.00		3,000.00	5,000.00
1900	Other Certificated Salaries	20,566.00	14,900.00	2,986.84	5,336.97	6,576.19
	Total for Object 1000	**1,759,357.00**	**1,788,497.00**	**650,395.44**	**1,062,228.54**	**75,873.02**
2100	Instructional Aides Salaries	163,208.00	194,782.00	59,833.66	82,084.83	52,863.51
2200	Classified Support Salaries	306,706.00	333,293.00	97,320.61	211,648.40	24,323.99
2300	Classified Sup/Admin Salaries	2,700.00	2,430.00		1,260.00	1,170.00
2400	Clerical & Office Salaries	264,564.00	265,727.00	95,433.22	166,536.82	3,756.96
2900	Other Classified Salaries	23,290.00	23,113.00	9,169.57	12,560.31	1,383.12
	Total for Object 2000	**760,468.00**	**819,345.00**	**261,757.06**	**474,090.36**	**83,497.58**
3101	State Teachers Retirement Syst	139,072.00	138,973.00	51,251.32	82,832.95	4,888.73
3102	State Teachers Retirement Syst	825.00	825.00			825.00
3201	Public Employees Retirement Sy	4,989.00	5,009.00	1,995.52	3,157.14	143.66-
3202	Public Employees Retirement Sy	64,605.00	67,785.00	23,699.92	44,043.27	41.81
3212	Pers Pickup-Classified Employe	12,375.00	12,429.00	4,337.28	8,139.24	47.52-
3311	OASDI-Certificated Positions	2,981.00	3,194.00	1,068.52	2,248.82	123.34-
3312	OASDI-Classified Positions	44,331.00	46,620.00	15,924.98	29,163.69	1,531.33
3321	Medicare-Certificated Position	23,769.00	24,158.00	8,772.88	15,171.07	214.05
3322	Medicare-Classified Positions	12,245.00	12,727.00	3,724.45	6,852.22	2,150.33
3401	Health & Welfare -Certificated	400,677.00	410,365.00	155,704.56	240,361.73	14,298.71
3402	Health & Welfare-Classified Po	179,872.00	179,873.00	60,796.68	117,708.92	1,367.40
3501	State Unemployment Insurance-C	28,325.00	28,700.00	10,471.36	19,415.43	1,186.79-
3502	State Unemployement Insurance-	13,747.00	14,295.00	4,214.35	8,053.53	2,027.12
3601	Workers' Compensation Insuranc	82,530.00	93,041.00	34,378.28	56,339.43	2,323.29
3602	Workers' Compensation Insuranc	40,747.00	46,749.00	13,991.98	25,745.76	7,011.26
3701	Retiree Benefits Cert.	114,613.00	129,645.00		71,780.13	57,864.87
3801	PERS Reduction-Certificated	958.00	962.00	383.08	606.07	27.15-
3802	PERS Reduction-Classified	12,301.00	12,911.00	4,549.84	8,453.56	92.40-
3901	Other Benefits, Certificated P			159.04	119.28	278.32-
	Total for Object 3000	**1,178,962.00**	**1,228,261.00**	**395,424.04**	**740,192.24**	**92,644.72**
4100	Textbooks	10,900.00	8,800.00		13,764.36	4,964.36-
4200	Books Other Than Textbooks	12,624.00	13,420.00		13,862.02	442.02-
4300	Materials and Supplies	119,878.00	128,848.00	18,085.54	101,198.83	9,563.63

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2012, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February **Fiscal Year 2011/12**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General FD**	**(continued)**					
4350	Vehicle Maint. M&S	6,500.00	6,500.00	1,228.99	1,684.13	3,586.88
4399	M&S Misc -undesignated	657.00	657.00			657.00
4400	Non-Capital Equipment (Up to $	19,723.00	33,915.00	4,568.30	13,356.82	15,989.88
	Total for Object 4000	**170,282.00**	**192,140.00**	**23,882.83**	**143,866.16**	**24,391.01**
5100	Subagreement for Services	592,804.00	580,623.00	190,710.44	427,104.56	37,192.00-
5200	Travel & Conferences	36,811.00	34,824.00	7,173.81	20,426.97	7,223.22
5203	Mileage paid to employee	1,200.00	1,200.00	1,219.58	1,454.68	1,474.26-
5300	Dues & Membership	11,775.00	11,711.00	389.00	3,610.24	7,711.76
5400	Insurance-Fire, liability, etc	57,000.00	57,000.00		51,271.76	5,728.24
5510	Power	122,044.00	122,044.00	64,899.59	42,982.59	14,161.82
5520	Garbage	14,710.00	27,450.00	23,309.30	4,650.70	510.00-
5530	Water	64,800.00	64,800.00	22,710.34	35,565.96	6,523.70
5540	Propane	97,200.00	97,200.00	54,129.83	34,657.80	8,412.37
5590	Miscellaneous Utilities	15,500.00	15,500.00	7,931.58	7,068.42	500.00
5600	Rentals, Leases & Repairs	53,165.00	52,630.00	11,704.02	13,269.41	27,656.57
5800	Services & Operating Expense	54,800.00	54,935.00	750.00	5,372.53	48,812.47
5810	Legal Expenses	21,723.00	21,723.00	17,409.50	590.50	3,723.00
5812	Board Election Expense	3,550.00	3,550.00			3,550.00
5813	Bond Election Expense	20,000.00	20,000.00			20,000.00
5840	Audit Expense	12,000.00	12,000.00	4,000.00	7,500.00	500.00
5860	Solid Waste Tax	15,613.00	15,613.00	10,675.60	5,335.86	398.46-
5870	Property Tax - Plioicene Mobil	328.00	328.00			328.00
5890	Miscellaneous Contracts/Servic	427,656.00	388,522.00	186,493.78	146,534.56	55,493.66
5899	SCOE Interagency Reimburse			6,245.88	4,924.32	11,170.20-
5900	Communications	6,671.00	6,671.00		3,443.75	3,227.25
5910	Telephone-Monthly Service	18,052.00	19,052.00	13,764.29	6,139.27	851.56-
5920	T Lines	6,400.00	6,400.00	2,700.00	611.47-	4,311.47
5990	Other Communications	225.00	225.00		192.75	32.25
	Total for Object 5000	**1,654,027.00**	**1,614,001.00**	**626,216.54**	**821,485.16**	**166,299.30**
6200	BUILDING & IMPROVEMENT OF BUIL	89,000.00	105,500.00	6,253.72	21,630.58	77,615.70
6400	Equipment	11,000.00	134,000.00	964.93	29,328.56	103,706.51
	Total for Object 6000	**100,000.00**	**239,500.00**	**7,218.65**	**50,959.14**	**181,322.21**
7142	Other Tuition, Excess Cost, an	26,500.00				.00
7310	Direct Support/Indirect Costs					.00
7613	Transfer to State Sch Bldg Fun		149,657.00			149,657.00
7616	Trans fr Gen Fund to Cafeteria	126,238.00	83,394.00			83,394.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2012, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February **Fiscal Year 2011/12**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General FD** (continued)						
	Total for Object 7000	152,738.00	233,051.00	.00	.00	233,051.00
	Total for Expense accounts	5,775,834.00	6,114,795.00	1,964,894.56	3,292,821.60	857,078.84
	Total for Fund 01 and Expense accounts	5,775,834.00	6,114,795.00	1,964,894.56	3,292,821.60	857,078.84
	Total for Org 006, Fund 01 and Expense accounts	5,775,834.00	6,114,795.00	1,964,894.56	3,292,821.60	857,078.84

ENROLLMENT BY SCHOOL MONTH
2011-2012

	Loyalton Elementary	Loyalton Middle	Loyalton High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	ISP	TOTAL
Ending 2010-2011	172	52	114	26	34	4	2	404
1st Day 2011-2012	184	52	117	30	29	1	0	**413**
2011 CBEDS	176	49	112	27	27	0	0	391

	Month								
September	1	183	53	115	29	29	2	4	415
October	2	181	54	113	30	30	1	6	415
November	3	179	54	111	30	27	4	5	410
December	4	180	56	112	30	26	5	3	412
January	5	181	55	113	29	26	5	5	414
February	6	176	56	108	29	26	5	6	406
March	7								
April	8								
May	9								
June	10								

	S-PJUSD	SDC	Opportunity	Washoe Cnty
P-1 ADA	389.34	0	1.90	16.18
P-2 ADA				
Annual ADA				

Enrollment difference from June 2011 to fourth month ending February 24, 2012: **+2**

2010-2011 P1 ADA = 399.10
2010-2011 P2 ADA= 393.83
2010-2011 Annual ADA = 389.45

doc/Attendance 2011-2012/Board Summary 2011-2012

Sierra-Plumas Joint ' ed School District
Free, Reduced, Paid Meals
Presented March 13, 2012

NUTRITION PROGRAM COMPLIANCE

JANUARY 2012

School Site	Enrollment	Approved Free	Approved Reduced	Paid	F&R %
DES	29	8	5	16	0.45
DHS	26	13	1	12	0.54
Subtotal DVL	55	21	6	28	
LES	176	67	26	83	0.53
LMS	56	23	7	26	0.54
LHS	110	37	17	56	0.49
Preschool	7	4	1	2	0.71
Sierra Pass	6	4	1	1	0.83
Subtotal LYTN	355	135	52	168	
Totals Meals	**410**	**156**	**58**	**196**	**0.52**

JANUARY 2011

School Site	Enrollment	Approved Free	Approved Reduced	Paid	F&R %
DES	25	12	-	13	0.52
DHS	30	10	1	19	0.37
Subtotal DVL	**55**	**22**	**1**	**32**	
LES	182	61	36	85	0.53
LMS	54	22	10	22	0.59
LHS	120	33	21	66	0.45
Preschool	6	4	2	-	1.00
Sierra Pass	4	1	-	3	0.25
Subtotal LYTN	**366**	**121**	**69**	**176**	
Totals Meals	**421**	**143**	**70**	**208**	**0.51**

OCTOBER 2011

School Site	Enrollment	Approved Free	Approved Reduced	Paid	F&R %
DES	32	12	3	17	0.47
DHS	30	18	1	11	0.63
Subtotal DVL	**62**	**30**	**4**	**28**	
LES	178	68	24	86	0.52
LMS	54	21	6	27	0.50
LHS	115	37	18	60	0.48
Preschool	7	4	1	2	0.71
Sierra Pass	3	2	-	1	0.67
Subtotal LYTN	**357**	**132**	**49**	**176**	
Totals Meals	**419**	**162**	**53**	**204**	**0.51**

OCTOBER 2010

School Site	Enrollment	Approved Free	Approved Reduced	Paid	F&R %
DES	26	12	1	13	0.50
DHS	32	11	1	20	0.38
Subtotal DVL	**58**	**23**	**2**	**33**	
LES	187	61	36	90	0.52
LMS	57	22	11	24	0.58
LHS	121	29	20	72	0.40
Preschool	6	4	2	-	1.00
Sierra Pass	3	-	-	3	-
Subtotal LYTN	**374**	**116**	**69**	**189**	
Totals Meals	**432**	**139**	**71**	**222**	**0.49**

Ways the District outreaches to parents and or qualify students for the F&R program.

1. Advertise in the papers at the beginning of the school year.
2. Send F&R applications home with all studens in the first day school package.
3. Use the County's Direct Certification List
4. Transportation application
5. During the year, may send home F&R applications when a students outstanding account begins to increase.
6. Student Residency Questionnaire
7. Secretary may informs district office that a student situation has changed - we follow-up

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
February 14, 2012
Downieville School, Downieville, California

A. CALL TO ORDER

President Mike Moore called the meeting to order at 6:35 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President
Ms. Sharon Dryden, Vice-President
Mr. Jeff Bosworth, Clerk
Mr. Todd York, Member

ABSENT: Mr. Allen Wright, Member

VACANT: None

STAFF: Mr. Stan Hardeman, Superintendent
Ms. Rose Asquith, Business Manager
Ms. Hannah Tomatis, Administrative Assistant
Ms. Marla Stock, Site Administrator
Ms. Derek Cooper, Site Administrator
Ms. Marlene Mongolo, SELPA Director

C. APPROVAL OF THE AGENDA

MSCU/YORK/DRYDEN

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

a. Community Forum – Governor Brown signed SB 81. His office and other legislature offices received an onslaught of letters.

b. The Governor's Proposed Budget recommends suspending all mandates and using monies previously restricted for mandates and applying them to the flex. The Governor proposes a base revenue, a weighted formula based upon the ELL population, high risk zoning, Special Education and Free and Reduced Lunch program, implemented at the first of the year at five percent. For the first year debt would be paid and none of those funds would go to the schools. He would take Prop 98 monies and pay off bond obligations. The following year school districts would receive monies, but no indication of how much. Many California parents are not in support of this, stating that the schools should receive monies immediately. An initiative to look at: (Munger). This proposes immediate new revenue to schools in addition to paying off the debt over time.

c. Transitional Kindergarten students will go into the regular kindergarten classes. We do not anticipate huge numbers and expect minimal impact.

d. Facilities Report –
LHS: The District received a report regarding the facility hardship application. Modifications must be made as the State Appropriations Board will only honor a

hardship case if it is a danger or safety issue for the students. We will revise the report and speak directly to the fact that there is a present and pervasive danger to the health and welfare of our students.
LMS Restroom Project: The District received a final on the punch list. DRYDEN inquired as to whether our part was complete. Mr. Hardeman replied that the District needs to request the City of Loyalton to apply for the next funding of $80,000 so that we can follow up with our obligation to Feather River Materials. Ms. Asquith and Mr. Hardeman will appeal to the City Council at their next meeting on Tuesday, February 21, 2012. Also some striping and 'handicapped accessible' signs need to be installed.

e. Inter-District Attendance Agreements were discussed.

2. BUSINESS REPORT

There was a question in regards to the Board Report-Expenditures by Object 07/01/11 to 1/31/12 in regards to "Equipment – 6400", adopted budget v. the revised budget. Ms. Asquith explained the purchase of an iPad lab, iPads and upgrades, accessories for iPads, and other technology.
Mr. Hardeman and Ms. Asquith explained that the Leadership (Administrators) decided on this expenditure based on students' needs and Mr. Hardeman's walk-throughs at all school sites evaluating curriculum and technology.
The Governing Board approves the Budget and also any revisions at the Interim Budget review.
There were no questions regarding the Fifth Month Enrollments for the 2011-2012 School Year.

For information only/no discussion:
Sierra-Plumas Teachers' Association Officers:

- Co-Presidents: Pat Doyle and Joanne Nunes
- Vice President: Camille Alfred
- Secretary: Erin Folchi
- Treasurer: Kim McKinney

3. STAFF REPORTS

Staff reports were given by Marla Stock and Derek Cooper regarding the events at their sites.

4. SPTA REPORTS

There were no reports.

5. BOARD MEMBERS' REPORTS

There were no reports.

6. PUBLIC COMMENT

President MOORE opened the meeting for public comment at 7:14 pm.
There was no public comment from either side.
President MOORE closed the meeting for public comment at 7:14 pm.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held January 10, 2012
2. Approval of the bill warrants for the month of January 2012
3. Acceptance of resignation of Cheri VanDaam, effective 1/17/2012
4. Staffing/Approval of Assignment:
   - Augustine Corcoran, Tennis Coach, Downieville School, 2011-12 school year
   - Anthony Vaglivielo, Baseball Coach, Loyalton High, 2011-12 school year
   - Deidra Perry, Site Tech Coordinator, Downieville School, 2011-2012
   - Mark Fisher, Site Tech Coordinator, Loyalton Middle, 2011-2012
   - Joanna Haug, Site Tech Coordinator, Loyalton Elementary, 2011-2012
   - Mark Fisher, Teacher in Charge, Semester 1, Semester 2, Loyalton Middle, 2011-2012
   - Stephen Fillo, Junior High Basketball Coach, Downieville School, 2011-2012
   - Robert Morales, Cook I position, Downieville School, 5.4 hrs daily, effective 1/30/2012

MSCU/DRYDEN/YORK

F. ACTION ITEMS

1. NEW BUSINESS

   a. Approval of Completion of Bargaining, 2011-2012 school year, Sierra-Plumas Classified Employees Association
   MSCU/YORK/DRYDEN

   b. Approval of Completion of Bargaining, 2011-2012 school year, Confidential Employees
   MSCU/YORK/DRYDEN

   c. Authorization to fill Cafeteria Worker position, Loyalton Elementary School, 20 hours per week
   MSCU/YORK/DRYDEN

   d. Approval of Resolution No. 11-013, Office of Public School Construction Funding Authorization
   MSCU/YORK/DRYDEN

   e. Approval of the Student Accountability Report Card (SARC) for 2011-12, Downieville Elementary School
   YORK/DRYDEN

Discussion: DRYDEN questioned the HVAC system's condition as listed in the SARC, whether it was accurate. It was recommended that a written description /comment be added to the SARC.
YORK revised his motion to reflect the above discussion: approve the Student Accountability Report Card (SARC) for 2011-12, Downieville Elementary School with a comment reflecting the HVAC's system current condition. DRYDEN seconded.
MSCU

f. Approval of the Student Accountability Report Card (SARC) for 2011-12, Downieville Jr. High/Sr. High School
YORK made the motion with the same changes as stated in Item F 1 e.
DRYDEN seconded.
MSCU

g. Approval of the Student Accountability Report Card (SARC) for 2011-12, Loyalton Elementary School
MSCU/YORK/DRYDEN

h. Approval of the Student Accountability Report Card (SARC) for 2011-12, Loyalton Middle School
MSCU/YORK/DRYDEN

i. Approval of the Student Accountability Report Card (SARC) for 2011-12, Loyalton High School
MSCU/YORK/DRYDEN

j. Approval of 2012 Summer School Lunch Waiver Request
MSCU/YORK/DRYDEN

k. Approval of revised 2012 Board of Education Meeting Calendar (reflecting relocation of Loyalton meetings)
MSCU/YORK/DRYDEN

l. Authorization for Superintendent to enter into an Agreement with CalState TEACH for student teaching
MSCU/YORK/DRYDEN

m. Acceptance of the evaluation criteria for the Superintendent Evaluation
MSCU/YORK/DRYDEN

n. Acceptance of Retiree Health Benefits Liabilities Report, Alternative Measure Method
MSCU/YORK/DRYDEN

o. Authorization to sell 20-ft sections of old, rusty well-iron pipe. The pipe has been declared unusable by the Sierra-Plumas Joint Unified School District. The Board is

asked to acknowledge this item as surplus property valued at less than $2,500
MSCU/YORK/DRYDEN
Roll call vote required.
DRYDEN: AYE
BOSWORTH: AYE
YORK: AYE
MOORE: AYE
WRIGHT: ABSENT

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

BOSWORTH motioned to approve Items "p" through "t" and items "w" through "aa" and to lay item "v" (typographical error corrected so item "v" reads "Administrative Regulation") on the table for the next board meeting. YORK seconded. Motion passed unanimously.

p. Approval of Board Policy 2121, Superintendent's Contract, revision

q. Approval to DELETE Board Policy 3513.1, Cell Phone Reimbursement

r. Approval of Administrative Regulation 3513.1, Cellular Phone Reimbursement, revision

s. Approval of Board Policies 4140, 4240, 4340, Bargaining Units, revision

t. Approval of 4217.3 Layoff/Rehire, revision

u. Approval of Board Policy 6145.2, Athletic Competition, revision

v. Approval of ~~Board Policy~~ *Administrative Regulation* 6145.2, Athletic Competition, revision (to lay on the table for March 13, 2012, board meeting.)

w. Approval of Board Policy 6161.1, Selection and Evaluation of Instructional Materials, revision

x. Approval of Administrative Regulation 6161.1, Selection and Evaluation of Instructional Materials, revision

y. Approval of Exhibit 6161.1, Selection and Evaluation of Instructional Materials, revision

z. Approval of Board Bylaw 9223 Filling Vacancies, revision

aa. Approval of Board Bylaw 9320, Meetings and Notices, revision

G. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on March 13, 2012, Loyalton Middle School, Loyalton, California, immediately following the 6:00 pm meeting of the Sierra County Board of Education.

2. Suggested Agenda items:

   a. Board Policy and Administrative Regulation 6145.2
   b. Facility Update
   c. Second Interim

H. PUBLIC COMMENT

The meeting opened for any public comments regarding the following Closed Session items at 7:37 pm:

1. Government Code §54957, Discussion, Certificated Reduction in Particular Kinds of Service

2. Government Code §54957.6, Discussion, Negotiations and Related Matters, Superintendent

I. CLOSED SESSION

Open Session is now closed. The Board of Trustees will now move into Closed Session to consider the preceding items.

J. RETURN TO OPEN SESSION

1. Report Out

   A. Government Code §54957, Discussion, Certificated Reduction in Particular Kinds of Service - Discussion Only, No Action Taken

   B. Government Code §54957.6, Discussion, Negotiations and Related Matters, Superintendent - Discussion Only, No Action Taken

K. ADJOURNMENT

MSCU/YORK/DRYDEN
ADJOURNED at 8:30 pm.

Jeff Bosworth, Clerk

Stanford J. Hardeman, Superintendent

Checks Dated 02/01/2012 through 02/29/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00077306	02/01/2012	AMBIENT WEATHER	01-4300	298.00	
			Unpaid Sales Tax	20.14-	277.86
00077307	02/01/2012	CRYSTAL DAIRY	13-4700		58.05
00077308	02/01/2012	HUNT & SONS, INC.	01-5540	1,371.77	
			01-5899	457.26	1,829.03
00077309	02/01/2012	MARIAN LAVEZZOLA	01-5600		200.00
00077310	02/01/2012	LIBERTY ENERGY	01-5510		4,237.30
00077311	02/01/2012	RACHEL LITTLE	01-5100		79.20
00077312	02/01/2012	MADDEN PLUMBING & HEATING,INC.	01-5600		855.08
00077313	02/01/2012	JAMES MARTA & COMPANY	01-5890		1,600.00
00077314	02/01/2012	OLIVER WORLDCLASS LABS	01-4400		640.50
00077315	02/01/2012	PACIFIC GAS & ELECTRIC COMPANY	01-5510		21.42
00077316	02/01/2012	QUILL CORPORATION	01-4300		16.18
00077317	02/01/2012	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00077318	02/01/2012	SIERRA DISPOSAL	01-5520	870.00	
			01-5899	10.00	880.00
00077319	02/01/2012	SIMAS FLOOR COMPANY, INC.	01-5600		4,600.00
00077320	02/01/2012	SUBURBAN PROPANE	01-5540		3,763.10
00077321	02/01/2012	TIP INC.,PRINTING & GRAPHIX	01-4300		695.52
00077322	02/14/2012	AIRGAS, NCN	01-5600		92.57
00077323	02/14/2012	ALPINE FIRE SERVICE, INC.	01-5600		147.55
00077324	02/14/2012	CITY OF LOYALTON	01-5530		4,379.22
00077325	02/14/2012	CRYSTAL DAIRY	13-4700		184.93
00077326	02/14/2012	DEETER LIGHTING	01-4300	223.84	
			Unpaid Sales Tax	14.36-	209.48
00077327	02/14/2012	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		75.80
00077328	02/14/2012	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	51.75	
			01-3502	144.86	196.61
00077329	02/14/2012	CAROLINE GRIFFIN	01-5200		66.50
00077330	02/14/2012	STAN HARDEMAN	01-5200	351.83	
			01-5899	117.27	469.10
00077331	02/14/2012	HUNT & SONS, INC.	01-5590		1,281.16
00077332	02/14/2012	INLAND SUPPLY	01-4300		1,014.76
00077333	02/14/2012	LIBERTY ENERGY	01-5510		4,915.72
00077334	02/14/2012	MODEL DAIRY, LLC	13-4700		681.45
00077335	02/14/2012	PACIFIC GAS & ELECTRIC COMPANY	01-5510		1,940.10
00077336	02/14/2012	PITNEY BOWES	01-4300	49.22	
			01-5899	16.41	65.63
00077337	02/14/2012	PLUMAS-SIERRA RURAL ELECT.COP	01-5510	366.88	
			01-5899	122.30	489.18
00077338	02/14/2012	POSTMASTER, LOYALTON	01-5900		360.00
00077339	02/14/2012	NCS PEARSON,INC. POWER SCHOOL, INC.	01-5890		2,500.01
00077340	02/14/2012	REFRIGERATION SUP. DIST.	01-4300		112.22
00077341	02/14/2012	SCHOOLPATHWAYS	01-5800		150.00
00077342	02/14/2012	SIERRA BOOSTER	01-5300		32.00

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

Checks Dated 02/01/2012 through 02/29/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00077343	02/14/2012	SIERRA DISPOSAL	01-5520	865.45	
			01-5899	30.30	895.75
00077344	02/14/2012	SIERRA HARDWARE	01-4300		155.59
00077345	02/14/2012	SIERRA VALLEY HOME CENTER	01-4300	1,092.84	
			01-6200	350.10	1,442.94
00077346	02/14/2012	SIERRA-PLUMAS JOINT UNIFIED	01-5890	30.00	
			13-5800	9.00	39.00
00077347	02/14/2012	SIERRA TRANSPORTATION COMPANY, LLC	01-5100		14,351.36
00077348	02/14/2012	SUBURBAN PROPANE	01-5540		3,455.07
00077349	02/14/2012	TIMBERLINE AUTO PARTS & POWER EQUIPMENT	01-5600		40.00
00077350	02/14/2012	TRI COUNTY SCHOOLS INS. GR.	01-3701	1,005.38	
			01-9535	15,771.62	
			76-9576	61,591.78	78,368.78
00077351	02/14/2012	US FOODSERVICE, INC.	13-4300	136.63	
			13-4700	2,189.23	2,325.86
00077352	02/14/2012	U.S. BANK	01-4300	815.76	
			01-5200	255.42	
			01-5890	187.99	
			01-5899	255.42	1,514.59
00077353	02/14/2012	VOYAGER FLEET SYSTEMS INC.	01-4300		372.61
00077354	02/14/2012	WESTERN SIERRA MEDICAL CENTER	01-5890		102.00
00077355	02/22/2012	GECRB/AMAZON	01-4300	131.78	
			Unpaid Sales Tax	8.91-	122.87
00077356	02/22/2012	APPLE INC.	01-4300	2,713.43	
			01-6400	19,996.52	22,709.95
00077357	02/22/2012	AT&T	01-5910		59.67
00077358	02/22/2012	AT&T	01-5910		29.66
00077359	02/22/2012	AVAYA, INC	01-5600		53.16
00077360	02/22/2012	CATA	01-5200		40.00
00077361	02/22/2012	CRYSTAL DAIRY	13-4700		69.66
00077362	02/22/2012	W.W. GRAINGER, INC.	01-4300		253.38
00077363	02/22/2012	HAMBY SURVEYING, INC.	01-5890		100.00
00077364	02/22/2012	HAWS, THEOBALD & AUMAN PC	01-5840		1,000.00
00077365	02/22/2012	INLAND SUPPLY	01-4300		97.06
00077366	02/22/2012	MARIAN LAVEZZOLA	01-5600		200.00
00077367	02/22/2012	MODEL DAIRY, LLC	13-4700		190.96
00077368	02/22/2012	MIKE MOORE	01-5200		27.75
00077369	02/22/2012	MOUNTAIN MESSENGER	01-5890		75.00
00077370	02/22/2012	CRM GROUP	35-6200		2,083.33
00077371	02/22/2012	OFFICE DEPOT, INC	01-4300		130.65
00077372	02/22/2012	PACIFIC GAS & ELECTRIC COMPANY	01-5510		249.76
00077373	02/22/2012	SACRAMENTO COUNTY OFFICE OF ED/ ATTN: FINANCIAL SERVICES	01-5200		6,300.00
00077374	02/22/2012	SIERRA BOOSTER	01-5890		40.00
00077375	02/22/2012	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00077376	02/22/2012	SIERRA COUNTY ARTS COUNCIL	01-5890		2,000.00

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

Checks Dated 02/01/2012 through 02/29/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00077377	02/22/2012	SPARKLETTS	01-4300	35.34	
			01-5600	35.35	
			01-5899	23.56	94.25
00077378	02/22/2012	SIERRA VALLEY HOME CENTER	01-4300		59.43
00077379	02/22/2012	SIERRA-PLUMAS JOINT UNIFIED	01-5890		96.40
00077380	02/22/2012	SIERRAVILLE PUBLIC UTILITY C/O KATHI BURTON & ASSOCIATES	01-5530	61.50	
			01-5899	20.50	82.00
00077381	02/22/2012	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		83.00
00077382	02/22/2012	STONE HOUSE DRILLING & CONST	01-4300		4,855.94
00077383	02/22/2012	SUBURBAN PROPANE	01-5540		1,048.52
00077384	02/22/2012	TERMINIX PROCESSING CENTER	01-5890		100.00
00077385	02/22/2012	WAYNE WHITE WHITE'S BUS	01-5100		113,700.00
		Total Number of Checks		**80**	**298,712.18**

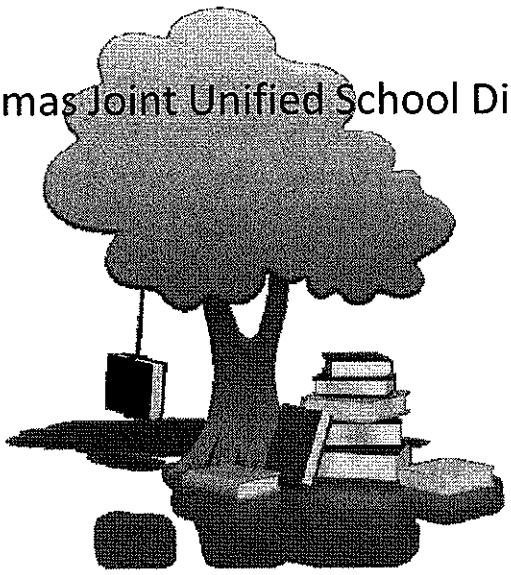
Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	73	231,560.57
13	Cafeteria Fund	7	3,519.91
35	State School Facility Fund	1	2,083.33
76	Warrant/Pass Though (payroll)	1	61,591.78
	Total Number of Checks	**80**	298,755.59
	Less Unpaid Sales Tax Liability		43.41-
	Net (Check Amount)		**298,712.18**

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.

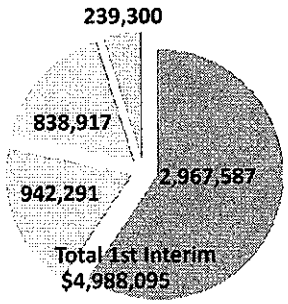
ESCAPE ONLINE

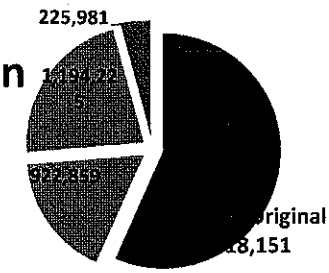
Sierra-Plumas Joint Unified School District

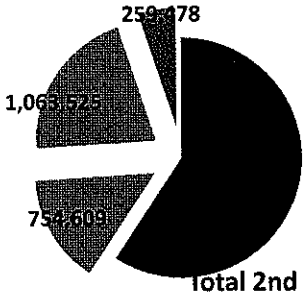


21

General Fund District's Revenue Comparison







- Revenue Limit
- Federal
- State
- Other Revenue

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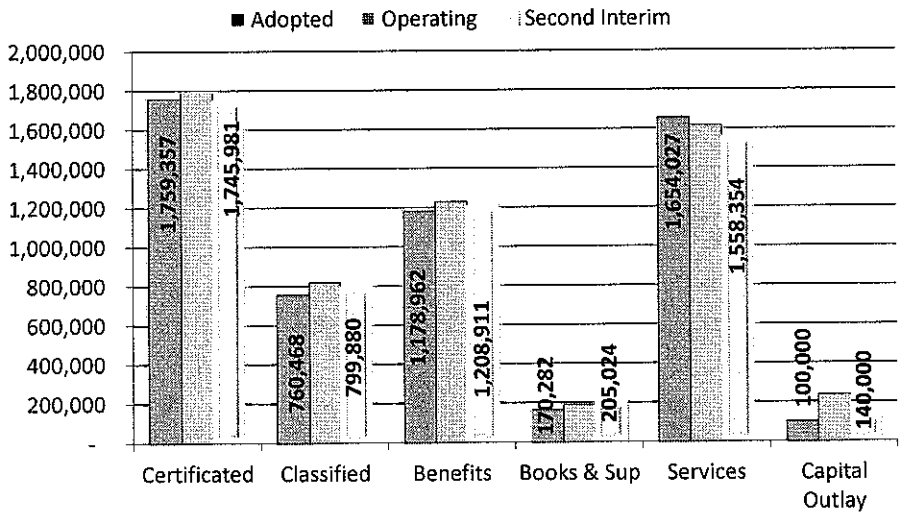
Revenue Limit Base Funding

Description	10-11	11-12	12-13	13-14	14-15
Rev Limit Base-Per ADA	6,754.85	6,897.85	7,104.85	7,268.26	7464.50
ADA	258.29	233.85	228.40	235.23	230.32
Revenue Limit ADA	1,744,710	1,613,062	1,622,749	1,709,713	1,719,224
Revenue Limit NSS	2,213,680	2,151,119	2,219,081	1,835,101	1,758,775
Revenue Limit Revenue	3,958,390	3,764,181	3,841,829	3,544,814	3,477,999
Funded	3,247,344	2,986,727	$3,009,458	2,776,794	2,724,437
Shortfall	-711,046	-777,454	-823,371	-768,020	-753,562

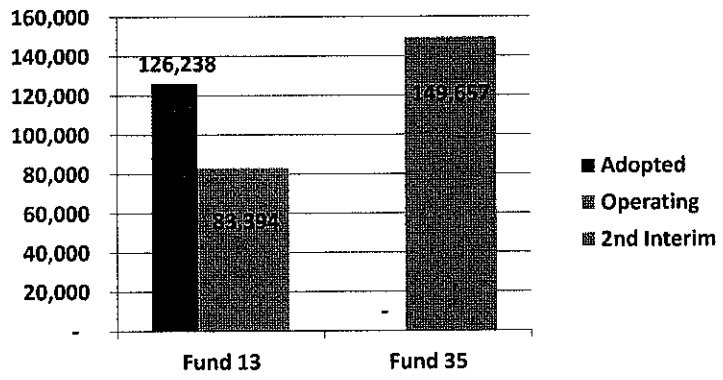
23

•Expenditures Comparison



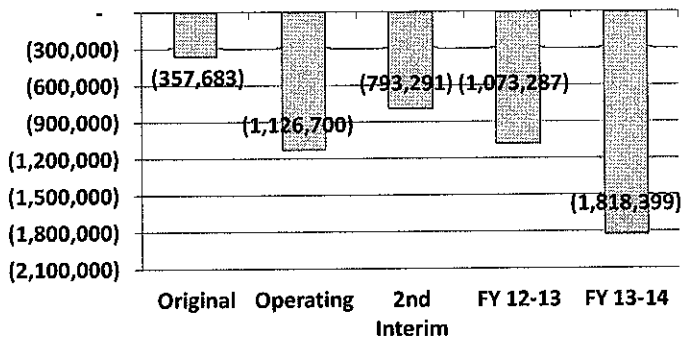
24

General Fund
Transfer Out to Cafeteria & Building Fund



25

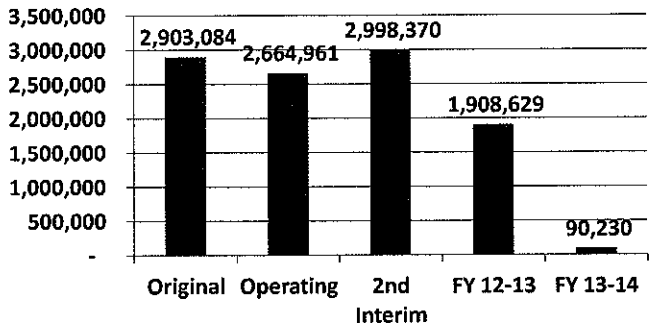
•Net Increase (Decrease) in Fund Balance



Deficit Spending

26

General Fund Ending Fund Balance



27

Full Time Equivalent (F.T.E.)

	08-09	09-10	10 -11	11-12 1st Int.	11-12 2nd Int.	12-13 Proj.	13-14 Proj.
Management	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Certificated	37.0	32.5	28.2	27.0	26.1	25.0	25.0
Classified	22.4	20.1	21.0	23.0	24.1	21.6	21.6
Confidential	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Total	69.5	62.7	58.6	59.10	59.30	55.7	55.7

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Sierra-Plumas Joint USD
Average Daily Attendance

Site	2006-2007 P-2	2007-2008 P-2	2008-2009 P-2	2009-2010 P-2	2010-2011 P-2	2011-2012 P-1	2012-2013 Proj	2013-2014 Proj
DES	24.54	24.3	28.62	25.76	24.97	28.95	22.30	22.30
LES K-6	164.4	192.09	193.56	184.47	176.05	173.39	147.32	142.66
D Jr. High	12.71	10.65	10.13	11.20	5.91	5.29	6.81	6.81
LMS 7-8	96.68	59.82	69.76	54.42	51.89	49.71	58.79	51.08

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Average Daily Attendance cont.

Site	2006-2007 P-2	2007-2008 P-2	2008-2009 P-2	2009-2010 P-2	2010-2011 P-2	2011-2012 P-1	2012-2013 Proj	2013-2014 Proj
D Sr. High	33.41	30.06	30.63	21.75	20.85	20.29	18.22	15.49
LHS	132.1	128.87	113.92	120.96	112.82	111.20	101.82	96.22
Sierra Pass	1.98	1.5	1.18	.96	1.34	.51	.51	.51
Sierra Crest	10.94	3.17						
Sum	476.76	450.5	447.81	422.52	393.83	389.34	355.78	342.53

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Sports

	Operating	2nd Interim
➢Coaches Salary		
▪ Certificated:	$14,000	$19,500
▪ Walk-on:	28,250	20,250
➢Benefits:	7,446	7,612
➢Other Cost:	11,400	11,400
➢Total:	$61,096	$58,762

31

• Cash Flow

Beginning Cash:	$3,856,000
Net Decrease:	($1,096,894)
Estimating Cash @ June 30, 2012:	$2,759,106

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General Fund Reserves Requirement

District is NOT expected to meet their reserve requirements (10%) for the current year and the two subsequent years

2011-2012.....$589,683 met

2012-2013.....$554,113 met

2013-2014.....$557,493 not met

- $ 90,230 available
- $467,263 short

Qualified Certification

33

Other Funds – Projected Ending Fund Balance

- Cafeteria (F13)..... 0.00
- School Facilities Fund (F35)..... 0.00
- Reserve fund for Capital Outlay..... 0.00
- Bechen Foundation (73)..... $62,664

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 13, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-994-1044 x 22

Title: Business Manager E-mail: rasquith@spjusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	3,025,960.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,897.85	3.00%	7,104.85	2.30%	7,268.26
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		233.85	-2.33%	228.40	2.99%	235.23
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		1,613,062.22	0.60%	1,622,747.74	5.36%	1,709,712.80
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		2,151,119.00	3.16%	2,219,081.00	-17.30%	1,835,101.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,764,181.22	2.06%	3,841,828.74	-7.73%	3,544,813.80
f. Deficit Factor (Form RLI, line 16)		0.79346	-1.28%	0.78334	0.00%	0.78334
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		2,986,727.23	0.76%	3,009,458.13	-7.73%	2,776,794.44
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		0.00	0.00%		0.00%	
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		39,233.00	-1.83%	38,515.00	1.10%	38,939.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		3,025,960.23	0.73%	3,047,973.13	-7.62%	2,815,733.44
2. Federal Revenues	8100-8299	557,874.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	544,845.00	-4.70%	519,219.00	0.00%	519,219.00
4. Other Local Revenues	8600-8799	207,862.00	-9.00%	189,160.00	0.62%	190,327.00
5. Other Financing Sources	8900-8999	(243,029.00)	-7.36%	(225,154.00)	212.15%	(702,827.00)
6. Total (Sum lines A1k thru A5)		4,093,512.23	-13.74%	3,531,198.13	-20.07%	2,822,452.44
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,630,261.00		1,583,261.00
b. Step & Column Adjustment				9,000.00		18,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(56,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,630,261.00	-2.88%	1,583,261.00	1.14%	1,601,261.00
2. Classified Salaries						
a. Base Salaries				685,931.00		702,931.00
b. Step & Column Adjustment				7,000.00		7,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				10,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	685,931.00	2.48%	702,931.00	1.00%	709,931.00
3. Employee Benefits	3000-3999	1,142,709.00	1.48%	1,159,670.00	0.97%	1,170,946.00
4. Books and Supplies	4000-4999	133,958.00	18.65%	158,942.00	0.00%	158,942.00
5. Services and Other Operating Expenditures	5000-5999	890,437.00	1.64%	905,000.00	0.00%	905,000.00
6. Capital Outlay	6000-6999	126,000.00	-80.16%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,503.00)	-2.97%	(12,132.00)	0.00%	(12,132.00)
9. Other Financing Uses	7600-7699	233,051.00	-64.89%	81,813.00	0.11%	81,904.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,829,844.00	-4.67%	4,604,485.00	0.79%	4,640,852.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(736,331.77)		(1,073,286.87)		(1,818,399.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,718,248.00		2,981,916.23		1,908,629.36
2. Ending Fund Balance (Sum lines C and D1)		2,981,916.23		1,908,629.36		90,229.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,900.00		2,900.00		2,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	178,635.00		199,695.00		87,329.80
d. Assigned	9780	200,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,338,915.00		731,108.00		0.00
2. Unassigned/Unappropriated	9790	1,261,466.00		974,926.36		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,981,916.00		1,908,629.36		90,229.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,338,915.00		731,108.00		0.00
c. Unassigned/Unappropriated	9790	1,261,466.00		974,926.36		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,600,381.00		1,706,034.36		0.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reclass classified from restricted to unrestricted.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	196,735.00	-32.45%	132,890.00	0.00%	132,890.00
3. Other State Revenues	8300-8599	518,680.00	-0.70%	515,046.00	-92.39%	39,181.00
4. Other Local Revenues	8600-8799	51,616.00	-8.74%	47,106.00	25.64%	59,184.00
5. Other Financing Sources	8900-8999	243,029.00	-7.36%	225,154.00	212.15%	702,827.00
6. Total (Sum lines A1 thru A5)		1,010,060.00	-8.90%	920,196.00	1.51%	934,082.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				120,720.00		121,820.00
b. Step & Column Adjustment				1,100.00		1,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,720.00	0.91%	121,820.00	0.90%	122,920.00
2. Classified Salaries						
a. Base Salaries				113,949.00		85,343.00
b. Step & Column Adjustment				1,300.00		200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(29,906.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	113,949.00	-25.10%	85,343.00	0.23%	85,543.00
3. Employee Benefits	3000-3999	66,864.00	-13.85%	57,600.00	1.04%	58,200.00
4. Books and Supplies	4000-4999	71,066.00	-75.38%	17,500.00	0.00%	17,500.00
5. Services and Other Operating Expenditures	5000-5999	667,917.00	-3.84%	642,255.00	-0.70%	637,787.00
6. Capital Outlay	6000-6999	14,000.00	-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	12,503.00	-2.97%	12,132.00	0.00%	12,132.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,067,019.00	-12.22%	936,650.00	-0.27%	934,082.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(56,959.00)		(16,454.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		73,413.00		16,454.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		16,454.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,454.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,454.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reclass classified employee to unrestricted (resource 3205) and EIA program reduction for instructional aides.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	3,025,960.00	0.73%	3,047,973.13	-7.62%	2,815,733.44
2. Federal Revenues	8100-8299	754,609.00	-82.39%	132,890.00	0.00%	132,890.00
3. Other State Revenues	8300-8599	1,063,525.00	-2.75%	1,034,265.00	-46.01%	558,400.00
4. Other Local Revenues	8600-8799	259,478.00	-8.95%	236,266.00	5.61%	249,511.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,103,572.23	-12.78%	4,451,394.13	-15.61%	3,756,534.44
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,750,981.00		1,705,081.00
b. Step & Column Adjustment				10,100.00		19,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(56,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,750,981.00	-2.62%	1,705,081.00	1.12%	1,724,181.00
2. Classified Salaries						
a. Base Salaries				799,880.00		788,274.00
b. Step & Column Adjustment				8,300.00		7,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(19,906.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	799,880.00	-1.45%	788,274.00	0.91%	795,474.00
3. Employee Benefits	3000-3999	1,209,573.00	0.64%	1,217,270.00	0.98%	1,229,146.00
4. Books and Supplies	4000-4999	205,024.00	-13.94%	176,442.00	0.00%	176,442.00
5. Services and Other Operating Expenditures	5000-5999	1,558,354.00	-0.71%	1,547,255.00	-0.29%	1,542,787.00
6. Capital Outlay	6000-6999	140,000.00	-82.14%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	233,051.00	-64.89%	81,813.00	0.11%	81,904.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,896,863.00	-6.03%	5,541,135.00	0.61%	5,574,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(793,290.77)		(1,089,740.87)		(1,818,399.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,791,661.00		2,998,370.23		1,908,629.36
2. Ending Fund Balance (Sum lines C and D1)		2,998,370.23		1,908,629.36		90,229.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,900.00		2,900.00		2,900.00
b. Restricted	9740	16,454.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	178,635.00		199,695.00		87,329.80
d. Assigned	9780	200,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,338,915.00		731,108.00		0.00
2. Unassigned/Unappropriated	9790	1,261,466.00		974,926.36		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		2,998,370.00		1,908,629.36		90,229.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,338,915.00		731,108.00		0.00
c. Unassigned/Unappropriated	9790	1,261,466.00		974,926.36		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,600,381.00		1,706,034.36		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		44.10%		30.79%		0.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		388.84		355.27		342.0
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,896,863.00		5,541,135.00		5,574,934.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,896,863.00		5,541,135.00		5,574,934.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		235,874.52		221,645.40		222,997.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		60,000.00		60,000.00		60,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		235,874.52		221,645.40		222,997.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

2011-12 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

·iption	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. :NUES								
1) Revenue Limit Sources		8010-8099	3,075,086.00	2,967,587.00	1,915,175.15	3,025,960.00	58,373.00	2.0%
2) Federal Revenue		8100-8299	748,021.00	748,021.00	(5,003.46)	557,874.00	(190,147.00)	-25.4%
3) Other State Revenue		8300-8599	547,845.00	544,845.00	348,645.88	544,845.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,378.00	187,684.00	67,740.31	207,862.00	20,178.00	10.8%
5) TOTAL, REVENUES			4,558,330.00	4,448,137.00	2,326,557.88	4,336,541.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,635,045.00	1,670,207.00	834,443.64	1,630,261.00	39,946.00	2.4%
2) Classified Salaries		2000-2999	656,664.00	692,375.00	346,575.33	685,931.00	6,444.00	0.9%
3) Employee Benefits		3000-3999	1,107,927.00	1,159,914.00	601,449.10	1,142,709.00	17,205.00	1.5%
4) Books and Supplies		4000-4999	127,432.00	132,064.00	100,624.47	133,958.00	(1,894.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	1,010,210.00	956,039.00	322,556.55	890,437.00	65,602.00	6.9%
6) Capital Outlay		6000-6999	100,000.00	213,000.00	30,612.52	126,000.00	87,000.00	40.8%
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	(13,931.00)	(12,882.00)	0.00	(12,503.00)	(379.00)	2.9%
9) TOTAL, EXPENDITURES			4,623,347.00	4,810,717.00	2,236,261.61	4,596,793.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,017.00)	(362,580.00)	90,296.27	(260,252.00)		
D. OTHER FINANCING SOURCES/USES								
'nterfund Transfers Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
, Transfers Out		7600-7629	126,238.00	233,051.00	0.00	233,051.00	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	(166,432.00)	(459,543.00)	200.00	(243,029.00)	216,514.00	-47.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(292,670.00)	(692,594.00)	200.00	(476,080.00)		

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/
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,687.00)	(1,055,174.00)	90,496.27	(736,332.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,260,767.00	3,718,248.00		3,718,248.00	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)			3,260,767.00	3,718,248.00		3,718,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,260,767.00	3,718,248.00		3,718,248.00		
2) Ending Balance, June 30 (E + F1e)			2,903,080.00	2,663,074.00		2,981,916.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,900.00	2,900.00		2,900.00		
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		178,635.00		
d) Assigned								
Other Assignments		9780	200,000.00	200,000.00		200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,327,583.00	1,349,210.00		1,338,915.00		
Unassigned/Unappropriated Amount		9790	1,372,597.00	1,110,964.00		1,261,466.00		

›ription	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)
JE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	800,694.00	734,073.00	548,675.00	791,350.00	57,277.00	7.8%
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	23,441.00	23,441.00	1,144.42	21,236.00	(2,205.00)	-9.4%
Timber Yield Tax		8022	2,167.00	2,167.00	7,896.01	5,056.00	2,889.00	133.3%
Other Subventions/In-Lieu Taxes		8029	2,920.00	2,920.00	2,318.45	2,313.00	(607.00)	-20.8%
County & District Taxes								
Secured Roll Taxes		8041	2,121,080.00	2,079,658.00	1,197,615.05	2,093,844.00	14,186.00	0.7%
Unsecured Roll Taxes		8042	101,830.00	101,830.00	27,467.03	88,443.00	(13,387.00)	-13.1%
Prior Years' Taxes		8043	2,484.00	2,484.00	650.47	2,608.00	124.00	5.0%
Supplemental Taxes		8044	6,000.00	6,000.00	0.00	5,000.00	(1,000.00)	-16.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	121,169.04	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
al, Revenue Limit Sources			3,060,616.00	2,952,573.00	1,906,935.47	3,009,850.00	57,277.00	1.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	14,470.00	15,014.00	8,239.68	16,110.00	1,096.00	7.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,075,086.00	2,967,587.00	1,915,175.15	3,025,960.00	58,373.00	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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		
Forest Reserve Funds		8260	748,021.00	748,021.00	0.00	557,874.00	(190,147.00)	-25.4%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
''ldlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
,ency 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		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

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/
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	(5,003.46)	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			748,021.00	748,021.00	(5,003.46)	557,874.00	(190,147.00)	-25.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	85,680.00	85,680.00	87,769.00	85,680.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	8,022.00	0.00	0.00	
Lottery - Unrestricted and Instructional Materials		8560	52,153.00	49,153.00	11,413.88	49,153.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	410,012.00	410,012.00	241,441.00	410,012.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			547,845.00	544,845.00	348,645.88	544,845.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

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)
.alties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	4,920.00	6,500.00	0.00	0.0%
Interest		8660	31,500.00	30,500.00	12,965.24	30,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	147,818.00	149,124.00	43,685.38	169,302.00	20,178.00	13.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,560.00	1,560.00	6,169.69	1,560.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
er Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
.ers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,378.00	187,684.00	67,740.31	207,862.00	20,178.00	10.8%
TOTAL, REVENUES			4,558,330.00	4,448,137.00	2,326,557.88	4,336,541.00	(111,596.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,325,541.00	1,325,262.00	647,847.40	1,307,554.00	17,708.00	1.3%
Certificated Pupil Support Salaries		1200	9,916.00	0.00	2,698.92	2,699.00	(2,699.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	279,022.00	330,045.00	179,307.06	311,685.00	18,360.00	5.6%
Other Certificated Salaries		1900	20,566.00	14,900.00	4,590.26	8,323.00	6,577.00	44.1%
TOTAL, CERTIFICATED SALARIES			1,635,045.00	1,670,207.00	834,443.64	1,630,261.00	39,946.00	2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	64,404.00	72,849.00	11,510.07	78,248.00	(5,399.00)	-7.4%
Classified Support Salaries		2200	306,706.00	333,293.00	179,234.52	322,062.00	11,231.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,430.00	1,125.00	2,250.00	180.00	7.4%
Clerical, Technical and Office Salaries		2400	259,564.00	260,690.00	144,223.39	261,409.00	(719.00)	-0.3%
Other Classified Salaries		2900	23,290.00	23,113.00	10,482.35	21,962.00	1,151.00	5.0%
TOTAL, CLASSIFIED SALARIES			656,664.00	692,375.00	346,575.33	685,931.00	6,444.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	129,639.00	130,150.00	64,870.15	126,725.00	3,425.00	2.6%
PERS		3201-3202	77,128.00	78,615.00	43,585.30	80,353.00	(1,738.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	75,104.00	78,445.00	40,638.51	78,537.00	(92.00)	-0.1%
Health and Welfare Benefits		3401-3402	547,157.00	561,617.00	289,611.46	549,606.00	12,011.00	2.1%
Unemployment Insurance		3501-3502	38,714.00	39,777.00	21,602.11	37,720.00	2,057.00	5.2%
Workers' Compensation		3601-3602	113,140.00	128,957.00	63,255.19	123,199.00	5,758.00	4.5%
OPEB, Allocated		3701-3702	114,613.00	129,645.00	70,774.75	133,125.00	(3,480.00)	[illegible]
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	%
PERS Reduction		3801-3802	12,432.00	12,708.00	7,032.11	13,045.00	(337.00)	-2.7%
Other Employee Benefits		3901-3902	0.00	0.00	79.52	399.00	(399.00)	New
TOTAL, EMPLOYEE BENEFITS			1,107,927.00	1,159,914.00	601,449.10	1,142,709.00	17,205.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,000.00	8,800.00	10,420.95	8,800.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	8,675.02	5,000.00	0.00	0.0%
Materials and Supplies		4300	94,709.00	93,541.00	74,905.54	95,435.00	(1,894.00)	-2.0%
Noncapitalized Equipment		4400	19,723.00	24,723.00	6,622.96	24,723.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,432.00	132,064.00	100,624.47	133,958.00	(1,894.00)	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,111.00	12,930.00	0.00	12,930.00	0.00	0.0%
Travel and Conferences		5200	30,582.00	20,987.00	8,518.75	18,287.00	2,700.00	12.9%
Dues and Memberships		5300	11,458.00	11,711.00	3,493.49	8,886.00	2,825.00	24.1%
Insurance		5400-5450	57,000.00	57,000.00	51,271.76	51,300.00	5,700.00	10.0%
Operations and Housekeeping Services		5500	311,954.00	324,694.00	95,141.58	324,694.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,540.00	52,130.00	6,857.20	49,330.00	2,800.00	5.4%
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	490,217.00	444,239.00	148,558.80	389,862.00	54,377.00	[illegible]
Communications		5900	31,348.00	32,348.00	8,714.97	35,148.00	(2,800.00)	%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,010,210.00	956,039.00	322,556.55	890,437.00	65,602.00	6.9%

·iption	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)
(L OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,000.00	79,000.00	21,280.48	79,000.00	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	11,000.00	134,000.00	9,332.04	47,000.00	87,000.00	64.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	213,000.00	30,612.52	126,000.00	87,000.00	40.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
ecial Education SELPA Transfers of Apportionments								
Districts or Charter Schools	6500	7221						
County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,931.00)	(12,882.00)	0.00	(12,503.00)	(379.00)	2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,931.00)	(12,882.00)	0.00	(12,503.00)	(379.00)	2.9%
TOTAL, EXPENDITURES			4,623,347.00	4,810,717.00	2,236,261.61	4,596,793.00	213,924.00	4.4%

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
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	149,657.00	0.00	149,657.00	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	126,238.00	83,394.00	0.00	83,394.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			126,238.00	233,051.00	0.00	233,051.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(166,432.00)	(459,543.00)	200.00	(243,029.00)	216,514.00	-47.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(166,432.00)	(459,543.00)	200.00	(243,029.00)	216,514.00	-47.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(292,670.00)	(692,594.00)	200.00	(476,080.00)	216,514.00	-3

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	174,838.00	194,270.00	95,887.56	196,735.00	2,465.00	1.3%
3) Other State Revenue		8300-8599	646,380.00	294,072.00	264,822.86	518,680.00	224,608.00	76.4%
4) Other Local Revenue		8600-8799	38,603.00	51,616.00	15,168.41	51,616.00	0.00	0.0%
5) TOTAL, REVENUES			859,821.00	539,958.00	375,878.83	767,031.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,312.00	118,290.00	59,336.04	120,720.00	(2,430.00)	-2.1%
2) Classified Salaries		2000-2999	103,804.00	126,970.00	56,895.47	113,949.00	13,021.00	10.3%
3) Employee Benefits		3000-3999	71,035.00	68,347.00	36,932.06	66,864.00	1,483.00	2.2%
4) Books and Supplies		4000-4999	42,850.00	60,076.00	29,477.64	71,066.00	(10,990.00)	-18.3%
5) Services and Other Operating Expenditures		5000-5999	643,817.00	657,962.00	318,367.57	667,917.00	(9,955.00)	-1.5%
6) Capital Outlay		6000-6999	0.00	26,500.00	0.00	14,000.00	12,500.00	47.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,500.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,931.00	12,882.00	0.00	12,503.00	379.00	2.9%
9) TOTAL, EXPENDITURES			1,026,249.00	1,071,027.00	501,008.78	1,067,019.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(166,428.00)	(531,069.00)	(125,129.95)	(299,988.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
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	166,432.00	459,543.00	(200.00)	243,029.00	(216,514.00)	-47.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			166,432.00	459,543.00	(200.00)	243,029.00		

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/F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4.00	(71,526.00)	(125,329.95)	(56,959.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	73,413.00		73,413.00	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	73,413.00		73,413.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	73,413.00		73,413.00		
2) Ending Balance, June 30 (E + F1e)			4.00	1,887.00		16,454.00		
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	4.00	1,887.00		16,454.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
JE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
al, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
gency Contracts Between LEAs		8285	6,315.00	6,378.00	5,970.17	6,454.00	76.00	1.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	136,177.00	135,374.00	78,709.77	137,763.00	2,389.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	2,680.00	0.00	2,680.00	0.00	[illegible]%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	32,346.00	49,838.00	11,207.62	49,838.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			174,838.00	194,270.00	95,887.56	196,735.00	2,465.00	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	546,376.00	251,257.00	242,934.00	475,865.00	224,608.00	89.4%
Economic Impact Aid	7090-7091	8311	84,833.00	27,218.00	14,593.00	27,218.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	[illegible]
Lottery - Unrestricted and Instructional Materi		8560	7,400.00	7,400.00	1,147.86	7,400.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	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	7,771.00	8,197.00	6,148.00	8,197.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			646,380.00	294,072.00	264,822.86	518,680.00	224,608.00	76.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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)
alties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	7,000.00	5,969.00	5,024.50	5,969.00	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	31,603.00	20,417.00	2,905.58	20,417.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
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	25,230.00	7,238.33	25,230.00	0.00	0.0%
tion		8710	0.00	0.00	0.00	0.00	0.00	0.0%
er Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
ers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,603.00	51,616.00	15,168.41	51,616.00	0.00	0.0%
TOTAL, REVENUES			859,821.00	539,958.00	375,878.83	767,031.00	227,073.00	42.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	118,302.00	118,290.00	59,336.04	120,720.00	(2,430.00)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,010.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			124,312.00	118,290.00	59,336.04	120,720.00	(2,430.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	98,804.00	121,933.00	56,811.72	108,865.00	13,068.00	10.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,000.00	5,037.00	83.75	5,084.00	(47.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			103,804.00	126,970.00	56,895.47	113,949.00	13,021.00	10.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,258.00	9,648.00	4,879.36	9,698.00	(50.00)	-0.5%
PERS		3201-3202	4,841.00	6,608.00	4,130.11	5,747.00	861.00	13.0%
OASDI/Medicare/Alternative		3301-3302	8,222.00	8,254.00	4,855.94	7,451.00	803.00	9.7%
Health and Welfare Benefits		3401-3402	33,392.00	28,621.00	14,333.88	28,637.00	(16.00)	-0.1%
Unemployment Insurance		3501-3502	3,358.00	3,218.00	1,823.38	3,059.00	159.00	4.9%
Workers' Compensation		3601-3602	10,137.00	10,833.00	6,137.38	10,361.00	472.00	[illegible]
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	[illegible]
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	[illegible]%
PERS Reduction		3801-3802	827.00	1,165.00	772.01	1,911.00	(746.00)	-64.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,035.00	68,347.00	36,932.06	66,864.00	1,483.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,900.00	0.00	3,343.41	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,624.00	8,420.00	5,187.00	13,620.00	(5,200.00)	-61.8%
Materials and Supplies		4300	32,326.00	42,464.00	14,853.87	48,837.00	(6,373.00)	-15.0%
Noncapitalized Equipment		4400	0.00	9,192.00	6,093.36	8,609.00	583.00	6.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,850.00	60,076.00	29,477.64	71,066.00	(10,990.00)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	567,693.00	567,693.00	298,974.00	568,724.00	(1,031.00)	-0.2%
Travel and Conferences		5200	7,429.00	15,037.00	6,321.40	16,961.00	(1,924.00)	-12.8%
Dues and Memberships		5300	317.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,300.00	2,300.00	302.12	2,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	625.00	500.00	188.50	500.00	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	65,453.00	72,432.00	12,581.55	79,432.00	(7,000.00)	[illegible]
Communications		5900	0.00	0.00	0.00	0.00	0.00	[illegible]%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			643,817.00	657,962.00	318,367.57	667,917.00	(9,955.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
L OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,500.00	0.00	14,000.00	12,500.00	47.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	26,500.00	0.00	14,000.00	12,500.00	47.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	26,500.00	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%
ecial Education SELPA Transfers of Apportionments								
Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,500.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,931.00	12,882.00	0.00	12,503.00	379.00	2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,931.00	12,882.00	0.00	12,503.00	379.00	2.9%
TOTAL, EXPENDITURES			1,026,249.00	1,071,027.00	501,008.78	1,067,019.00	4,008.00	0.4%

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/
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	166,432.00	459,543.00	(200.00)	243,029.00	(216,514.00)	-47.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			166,432.00	459,543.00	(200.00)	243,029.00	(216,514.00)	-47.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			166,432.00	459,543.00	(200.00)	243,029.00	216,514.00	-47.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,075,086.00	2,967,587.00	1,915,175.15	3,025,960.00	58,373.00	2.0%
2) Federal Revenue		8100-8299	922,859.00	942,291.00	90,884.10	754,609.00	(187,682.00)	-19.9%
3) Other State Revenue		8300-8599	1,194,225.00	838,917.00	613,468.74	1,063,525.00	224,608.00	26.8%
4) Other Local Revenue		8600-8799	225,981.00	239,300.00	82,908.72	259,478.00	20,178.00	8.4%
5) TOTAL, REVENUES			5,418,151.00	4,988,095.00	2,702,436.71	5,103,572.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,759,357.00	1,788,497.00	893,779.68	1,750,981.00	37,516.00	2.1%
2) Classified Salaries		2000-2999	760,468.00	819,345.00	403,470.80	799,880.00	19,465.00	2.4%
3) Employee Benefits		3000-3999	1,178,962.00	1,228,261.00	638,381.16	1,209,573.00	18,688.00	1.5%
4) Books and Supplies		4000-4999	170,282.00	192,140.00	130,102.11	205,024.00	(12,884.00)	-6.7%
5) Services and Other Operating Expenditures		5000-5999	1,654,027.00	1,614,001.00	640,924.12	1,558,354.00	55,647.00	3.4%
6) Capital Outlay		6000-6999	100,000.00	239,500.00	30,612.52	140,000.00	99,500.00	41.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,500.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,649,596.00	5,881,744.00	2,737,270.39	5,663,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(231,445.00)	(893,649.00)	(34,833.68)	(560,240.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	126,238.00	233,051.00	0.00	233,051.00	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			(126,238.00)	(233,051.00)	0.00	(233,051.00)		

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/
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,683.00)	(1,126,700.00)	(34,833.68)	(793,291.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,260,767.00	3,791,661.00		3,791,661.00	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)			3,260,767.00	3,791,661.00		3,791,661.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,260,767.00	3,791,661.00		3,791,661.00		
2) Ending Balance, June 30 (E + F1e)			2,903,084.00	2,664,961.00		2,998,370.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,900.00	2,900.00		2,900.00		
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	4.00	1,887.00		16,454.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		178,635.00		
d) Assigned								
Other Assignments		9780	200,000.00	200,000.00		200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,327,583.00	1,349,210.00		1,338,915.00		
Unassigned/Unappropriated Amount		9790	1,372,597.00	1,110,964.00		1,261,466.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	800,694.00	734,073.00	548,675.00	791,350.00	57,277.00	7.8%
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	23,441.00	23,441.00	1,144.42	21,236.00	(2,205.00)	-9.4%
Timber Yield Tax		8022	2,167.00	2,167.00	7,896.01	5,056.00	2,889.00	133.3%
Other Subventions/In-Lieu Taxes		8029	2,920.00	2,920.00	2,318.45	2,313.00	(607.00)	-20.8%
County & District Taxes								
Secured Roll Taxes		8041	2,121,080.00	2,079,658.00	1,197,615.05	2,093,844.00	14,186.00	0.7%
Unsecured Roll Taxes		8042	101,830.00	101,830.00	27,467.03	88,443.00	(13,387.00)	-13.1%
Prior Years' Taxes		8043	2,484.00	2,484.00	650.47	2,608.00	124.00	5.0%
Supplemental Taxes		8044	6,000.00	6,000.00	0.00	5,000.00	(1,000.00)	-16.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	121,169.04	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, Revenue Limit Sources			3,060,616.00	2,952,573.00	1,906,935.47	3,009,850.00	57,277.00	1.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	14,470.00	15,014.00	8,239.68	16,110.00	1,096.00	7.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,075,086.00	2,967,587.00	1,915,175.15	3,025,960.00	58,373.00	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	748,021.00	748,021.00	0.00	557,874.00	(190,147.00)	-25.4%
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%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	6,315.00	6,378.00	5,970.17	6,454.00	76.00	1.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	136,177.00	135,374.00	78,709.77	137,763.00	2,389.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/
Vocational and Applied Technology Education	3500-3699	8290	0.00	2,680.00	0.00	2,680.00	0.00	%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	32,346.00	49,838.00	6,204.16	49,838.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			922,859.00	942,291.00	90,884.10	754,609.00	(187,682.00)	-19.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	546,376.00	251,257.00	242,934.00	475,865.00	224,608.00	89.4%
Economic Impact Aid	7090-7091	8311	84,833.00	27,218.00	14,593.00	27,218.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	85,680.00	85,680.00	87,769.00	85,680.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	0.00	0.00	8,022.00	0.00	0.00	%
Lottery - Unrestricted and Instructional Materi		8560	59,553.00	56,553.00	12,561.74	56,553.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	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	417,783.00	418,209.00	247,589.00	418,209.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,194,225.00	838,917.00	613,468.74	1,063,525.00	224,608.00	26.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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)
.alties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	4,920.00	6,500.00	0.00	0.0%
Interest		8660	31,500.00	30,500.00	12,965.24	30,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	7,000.00	5,969.00	5,024.50	5,969.00	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	179,421.00	169,541.00	46,590.96	189,719.00	20,178.00	11.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,560.00	26,790.00	13,408.02	26,790.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
/ er Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
1. ers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,981.00	239,300.00	82,908.72	259,478.00	20,178.00	8.4%
TOTAL, REVENUES			5,418,151.00	4,988,095.00	2,702,436.71	5,103,572.00	115,477.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,443,843.00	1,443,552.00	707,183.44	1,428,274.00	15,278.00	1.1%
Certificated Pupil Support Salaries		1200	9,916.00	0.00	2,698.92	2,699.00	(2,699.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	285,032.00	330,045.00	179,307.06	311,685.00	18,360.00	5.6%
Other Certificated Salaries		1900	20,566.00	14,900.00	4,590.26	8,323.00	6,577.00	44.1%
TOTAL, CERTIFICATED SALARIES			1,759,357.00	1,788,497.00	893,779.68	1,750,981.00	37,516.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	163,208.00	194,782.00	68,321.79	187,113.00	7,669.00	3.9%
Classified Support Salaries		2200	306,706.00	333,293.00	179,234.52	322,062.00	11,231.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,430.00	1,125.00	2,250.00	180.00	7.4%
Clerical, Technical and Office Salaries		2400	264,564.00	265,727.00	144,307.14	266,493.00	(766.00)	-0.3%
Other Classified Salaries		2900	23,290.00	23,113.00	10,482.35	21,962.00	1,151.00	5.0%
TOTAL, CLASSIFIED SALARIES			760,468.00	819,345.00	403,470.80	799,880.00	19,465.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,897.00	139,798.00	69,749.51	136,423.00	3,375.00	2.4%
PERS		3201-3202	81,969.00	85,223.00	47,715.41	86,100.00	(877.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	83,326.00	86,699.00	45,494.45	85,988.00	711.00	0.8%
Health and Welfare Benefits		3401-3402	580,549.00	590,238.00	303,945.34	578,243.00	11,995.00	2.0%
Unemployment Insurance		3501-3502	42,072.00	42,995.00	23,425.49	40,779.00	2,216.00	5.2%
Workers' Compensation		3601-3602	123,277.00	139,790.00	69,392.57	133,560.00	6,230.00	4.5%
OPEB, Allocated		3701-3702	114,613.00	129,645.00	70,774.75	133,125.00	(3,480.00)	[illegible]%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	[illegible]%
PERS Reduction		3801-3802	13,259.00	13,873.00	7,804.12	14,956.00	(1,083.00)	-7.8%
Other Employee Benefits		3901-3902	0.00	0.00	79.52	399.00	(399.00)	New
TOTAL, EMPLOYEE BENEFITS			1,178,962.00	1,228,261.00	638,381.16	1,209,573.00	18,688.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,900.00	8,800.00	13,764.36	8,800.00	0.00	0.0%
Books and Other Reference Materials		4200	12,624.00	13,420.00	13,862.02	18,620.00	(5,200.00)	-38.7%
Materials and Supplies		4300	127,035.00	136,005.00	89,759.41	144,272.00	(8,267.00)	-6.1%
Noncapitalized Equipment		4400	19,723.00	33,915.00	12,716.32	33,332.00	583.00	1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,282.00	192,140.00	130,102.11	205,024.00	(12,884.00)	-6.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	592,804.00	580,623.00	298,974.00	581,654.00	(1,031.00)	-0.2%
Travel and Conferences		5200	38,011.00	36,024.00	14,840.15	35,248.00	776.00	2.2%
Dues and Memberships		5300	11,775.00	11,711.00	3,493.49	8,886.00	2,825.00	24.1%
Insurance		5400-5450	57,000.00	57,000.00	51,271.76	51,300.00	5,700.00	10.0%
Operations and Housekeeping Services		5500	314,254.00	326,994.00	95,443.70	326,994.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,165.00	52,630.00	7,045.70	49,830.00	2,800.00	5.3%
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	555,670.00	516,671.00	161,140.35	469,294.00	47,377.00	[illegible]%
Communications		5900	31,348.00	32,348.00	8,714.97	35,148.00	(2,800.00)	[illegible]%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,654,027.00	1,614,001.00	640,924.12	1,558,354.00	55,647.00	3.4%

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)
C _ OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,000.00	105,500.00	21,280.48	93,000.00	12,500.00	11.8%
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	11,000.00	134,000.00	9,332.04	47,000.00	87,000.00	64.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	239,500.00	30,612.52	140,000.00	99,500.00	41.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	26,500.00	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								
Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,500.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,649,596.00	5,881,744.00	2,737,270.39	5,663,812.00	217,932.00	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	149,657.00	0.00	149,657.00	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	126,238.00	83,394.00	0.00	83,394.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			126,238.00	233,051.00	0.00	233,051.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(126,238.00)	(233,051.00)	0.00	(233,051.00)	0.00	0.0%

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2011-12 INTE. REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	3,856,000.00	3,696,071.00	3,793,043.00	3,697,082.00	3,279,141.00	2,765,757.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	121,169.00	49,251.00				686,498.00
Principal Apportionment	8010-8019			199,742.00			
Miscellaneous Funds	8080-8099	682.00	897.00	1,327.00	1,312.00	1,344.00	1,343.00
Federal Revenue	8100-8299	20,104.00	4,944.00	287.00	7,522.00	14,204.00	7,282.00
Other State Revenue	8300-8599	17,765.00	128,605.00	116,139.00	67,602.00	64,216.00	135,944.00
Other Local Revenue	8600-8799	2,290.00	399.00	14,920.00	52,391.00	88.00	8,768.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		162,010.00	184,096.00	332,415.00	128,827.00	79,852.00	839,835.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	25,781.00	31,169.00	167,303.00	166,152.00	167,332.00	170,122.00
Classified Salaries	2000-2999	30,618.00	46,803.00	65,461.00	62,827.00	68,670.00	63,085.00
Employee Benefits	3000-3999	47,181.00	37,034.00	100,794.00	98,805.00	103,227.00	100,783.00
Books, Supplies and Services	4000-5999	53,649.00	18,376.00	174,822.00	176,924.00	217,272.00	71,438.00
Capital Outlay	6000-6599	(5,577.00)	(4,867.00)	11,062.00	2,585.00	9,542.00	12,006.00
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures						11,761.00	
TOTAL DISBURSEMENTS		151,652.00	128,515.00	519,442.00	507,293.00	577,804.00	417,434.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	29,633.00	63,544.00	113,004.00	(51,266.00)	838.00	761.00
Accounts Payable	9500	199,920.00	22,153.00	21,938.00	(11,791.00)	16,270.00	(655.00)
TOTAL PRIOR YEAR TRANSACTIONS		(170,287.00)	41,391.00	91,066.00	(39,475.00)	(15,432.00)	1,416.00
E. NET INCREASE/DECREASE (B - C + D)		(159,929.00)	96,972.00	(95,961.00)	(417,941.00)	(513,384.00)	423,817.00
F. ENDING CASH (A + E)		3,696,071.00	3,793,043.00	3,697,082.00	3,279,141.00	2,765,757.00	3,189,574.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	3,189,574.00	3,653,806.00	3,663,291.00	3,408,716.00	3,893,157.00	3,385,198.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	501,342.00			776,475.00		51,430.00	83,765.00	2,269,930.00
Principal Apportionment	8010-8019	348,933.00	5,181.00		8,606.00	10,159.00		218,729.00	791,350.00
Miscellaneous Funds	8080-8099	1,335.00	1,366.00	1,360.00	1,360.00	1,360.00	2,424.00		16,110.00
Federal Revenue	8100-8299	36,541.00	557,874.00	40,000.00		42,128.00		21,585.00	752,471.00
Other State Revenue	8300-8599	52,419.00	30,778.00	94,000.00	80,000.00	80,000.00	94,000.00	102,058.00	1,063,526.00
Other Local Revenue	8600-8799	4,052.00	220.00	55,000.00	4,000.00	10,000.00	107,348.00		259,476.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		944,622.00	595,419.00	190,360.00	870,441.00	143,647.00	255,202.00	426,137.00	5,152,863.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	165,920.00	168,449.00	170,000.00	170,000.00	170,000.00	173,753.00		1,745,981.00
Classified Salaries	2000-2999	66,006.00	70,619.00	68,000.00	68,000.00	68,000.00	121,791.00		799,880.00
Employee Benefits	3000-3999	150,557.00	101,811.00	101,000.00	101,000.00	101,000.00	108,000.00	57,719.00	1,208,911.00
Books, Supplies and Services	4000-5999	58,545.00	194,325.00	100,000.00	22,000.00	163,000.00	70,000.00	434,730.00	1,755,081.00
Capital Outlay	6000-6599	5,862.00	20,347.00		7,000.00		151,755.00	88,289.00	298,004.00
Other Outgo	7000-7499					149,657.00	83,394.00		233,051.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									11,761.00
TOTAL DISBURSEMENTS		446,890.00	555,551.00	439,000.00	368,000.00	651,657.00	708,693.00	580,738.00	6,052,669.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	(35,606.00)	1,000.00	12,065.00		18,051.00			152,024.00
Accounts Payable	9500	(2,106.00)	31,383.00	18,000.00	18,000.00	18,000.00	18,000.00		349,112.00
TOTAL PRIOR YEAR TRANSACTIONS		(33,500.00)	(30,383.00)	(5,935.00)	(18,000.00)	51.00	(18,000.00)	0.00	(197,088.00)
E. NET INCREASE/DECREASE (B - C + D)		464,232.00	9,485.00	(254,575.00)	484,441.00	(507,959.00)	(471,491.00)	(154,601.00)	(1,096,894.00)
F. ENDING CASH (A + E)		3,653,806.00	3,663,291.00	3,408,716.00	3,893,157.00	3,385,198.00	2,913,707.00		
G. ENDING CASH, PLUS ACCRUALS									2,759,106.00

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	260.94	258.82	257.35	258.82	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	135.01	133.67	131.49	133.67	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	395.95	392.49	388.84	392.49	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	158.15	158.64	160.44	158.64	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State ›portioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	395.95	392.49	388.84	392.49	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

*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 affect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,754.85	6,754.85	6,754.85
2. Inflation Increase	0041	143.00	145.00	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,897.85	6,899.85	6,897.85
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,897.85	6,899.85	6,897.85
b. Revenue Limit ADA	0033	237.31	233.85	233.85
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	1,636,928.78	1,613,529.92	1,613,062.22
6. Allowance for Necessary Small School	0489	2,153,480.00	2,151,255.00	2,151,119.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,790,408.78	3,764,784.92	3,764,181.22
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.79959	0.79346
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,041,651.43	3,010,284.37	2,986,727.23
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	43,785.00	40,482.00	39,233.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	14,470.00	15,014.00	16,110.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	29,315.00	25,468.00	23,123.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,070,966.43	3,035,752.37	3,009,850.23

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	2,259,922.00	2,218,500.00	2,218,500.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,259,922.00	2,218,500.00	2,218,500.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	811,044.43	817,252.37	791,350.23
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	10,350.00	10,702.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(72,477.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(10,350.00)	(83,179.00)	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	800,694.43	734,073.37	791,350.23

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	2,350.00	2,350.00	2,350.00
44. California High School Exit Exam	9002	475.00	475.00	193.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	40.00	40.00	814.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

·t I - General Administrative Share of Plant Services Costs

.ıifornia'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) — 184,375.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. ____
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 3,428,931.00

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) — 5.38%

t II - Adjustments for Employment Separation Costs

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

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

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

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

B. Abnormal or Mass Separation Costs (required)
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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)	409,974.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	149,041.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	12,000.00
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)	46,111.23
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)	139.88
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)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	617,266.11
9.	Carry-Forward Adjustment (Part IV, Line F)	52,931.25
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	670,197.36

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,509,197.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	549,525.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	90,588.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	59,634.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	239,056.00
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)	39,005.00
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)	10,449.00
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)	810,974.77
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,460.12
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)	0.00
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)	168,394.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,479,282.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 13.78%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 14.96%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	617,266.11
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	17,971.92
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.35%) times Part III, Line B18); zero if negative	52,931.25
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.35%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.28%) times Part III, Line B18); zero if positive	0.00
	Preliminary carry-forward adjustment (Line C1 or C2)	52,931.25

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	52,931.25

Approved indirect cost rate: 11.35%
Highest rate used in any program: 9.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	172,586.00	9,418.00	5.46%
01	3550	2,559.00	121.00	4.73%
01	4035	14,501.00	1,345.00	9.28%
01	5630	6,335.00	119.00	1.88%
01	7090	60,538.00	1,500.00	2.48%

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,896,863.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	284,601.00
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	126,000.00
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	233,051.00
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	167,667.00
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	14,365.00
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)				541,083.00
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	83,394.00
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)				5,154,573.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,154,573.00

Section II - Expenditures Per ADA	2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*	388.84
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*	
C. Total ADA before adjustments (Lines A plus B)	388.84
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	388.84
F. Expenditures per ADA (Line I.G divided by Line II.E)	13,256.28

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year 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.)	5,006,033.94	12,854.11
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,006,033.94	12,854.11
B. Required effort (Line A.2 times 90%)	4,505,430.55	11,568.70
C. Current year expenditures (Line I.G and Line II.F)	5,154,573.00	13,256.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	10,346.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	169.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				169.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				10,177.00

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	5,154,573.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		13,256.28
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2011-12)	233.85	233.85	0.0%	Met
1st Subsequent Year (2012-13)	259.28	228.40	-11.9%	Not Met
2nd Subsequent Year (2013-14)	237.14	235.23	-0.8%	Met

1B. Comparison of District ADA to the Standard

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

STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Downieville Elementary School average daily attendane back to NSS funding.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2011-12)	391	395	1.0%	Met
1st Subsequent Year (2012-13)	389	389	0.0%	Met
2nd Subsequent Year (2013-14)	378	378	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	448	470	95.3%
Second Prior Year (2009-10)	423	457	92.6%
First Prior Year (2010-11)	394	426	92.5%
		Historical Average Ratio:	93.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.0%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	389	395	98.5%	Not Met
1st Subsequent Year (2012-13)	355	389	91.3%	Met
2nd Subsequent Year (2013-14)	342	378	90.5%	Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Low attendance on CBEDS day and expecting flat enrollment next year. Six month enrollment at 403 and FY 10-11 ending enrollment is 404.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2011-12)	2,952,573.00	3,009,850.00	1.9%	Met
1st Subsequent Year (2012-13)	2,986,628.00	2,916,026.00	-2.4%	Not Met
2nd Subsequent Year (2013-14)	2,829,712.00	2,980,730.00	5.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

2012-13: Increase deficit factor for transportation trigger amount offset by Revenue Limit. instead of transportation. 2013-2014: Revised Downieville Elementary School from ADA funded to NSS.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2008-09)	3,428,606.30	4,198,496.19	81.7%
Second Prior Year (2009-10)	3,698,090.99	4,583,775.56	80.7%
First Prior Year (2010-11)	3,481,540.18	4,409,974.42	78.9%
		Historical Average Ratio:	80.4%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**76.4% to 84.4%**	**76.4% to 84.4%**	**76.4% to 84.4%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2011-12)	3,458,901.00	4,596,793.00	75.2%	Not Met
1st Subsequent Year (2012-13)	3,445,862.00	4,522,672.00	76.2%	Not Met
2nd Subsequent Year (2013-14)	3,482,138.00	4,558,948.00	76.4%	Met

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

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

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

Explanation:
(required if NOT met)

2011-12: Reduced budget for unfilled sport stipends and decreased certificated substitutes salary and removed a duplicate admin line item. 2012-13: 1. F.T.E certifiicated reduction offset by reclassification of Classified aides from Restricted to Unrestricted,

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	942,291.00	754,609.00	-19.9%	Yes
1st Subsequent Year (2012-13)	132,890.00	132,890.00	0.0%	No
2nd Subsequent Year (2013-14)	132,890.00	132,890.00	0.0%	No

Explanation: (required if Yes)
FY2011-12: Forest Reserve revenue was approx. $200.000 less than expected.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	838,917.00	1,063,525.00	26.8%	Yes
1st Subsequent Year (2012-13)	1,127,451.00	1,034,265.00	-8.3%	Yes
2nd Subsequent Year (2013-14)	1,127,451.00	558,400.00	-50.5%	Yes

Explanation: (required if Yes)
2011-12: Reinstated transportation funding. 2012-13: Reduced transportation revenue to recertified amount. 2013-14: Removed transportation budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	239,300.00	259,478.00	8.4%	Yes
1st Subsequent Year (2012-13)	216,711.00	236,266.00	9.0%	Yes
2nd Subsequent Year (2013-14)	218,302.00	249,511.00	14.3%	Yes

Explanation: (required if Yes)
Increase all years for business services provided by County. 2011-12 budget for Every 15 Program, Music donations, and Microsoft K-12 Settlement.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	192,140.00	205,024.00	6.7%	Yes
1st Subsequent Year (2012-13)	135,208.00	176,442.00	30.5%	Yes
2nd Subsequent Year (2013-14)	185,464.00	176,442.00	-4.9%	No

Explanation: (required if Yes)
2011-12: Revised a small amount from Services to Books & Supplies. 2012-13: Reduced Capital outlay "6400" and increase Books and Supplies, unrestricted.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	1,614,001.00	1,558,354.00	-3.4%	No
1st Subsequent Year (2012-13)	1,547,855.00	1,547,255.00	0.0%	No
2nd Subsequent Year (2013-14)	1,547,855.00	1,542,787.00	-0.3%	No

Explanation: (required if Yes)

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

ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	2,020,508.00	2,077,612.00	2.8%	Met
1st Subsequent Year (2012-13)	1,477,052.00	1,403,421.00	-5.0%	Met
2nd Subsequent Year (2013-14)	1,478,643.00	940,801.00	-36.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	1,806,141.00	1,763,378.00	-2.4%	Met
1st Subsequent Year (2012-13)	1,683,063.00	1,723,697.00	2.4%	Met
2nd Subsequent Year (2013-14)	1,733,319.00	1,719,229.00	-0.8%	Met

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

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

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

FY2011-12: Forest Reserve revenue was approx. $200.000 less than expected.

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

2011-12: Reinstated transportation funding. 2012-13: Reduced transportation revenue to recertified amount. 2013-14: Removed transportation budget.

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

Increase all years for business services provided by County. 2011-12 budget for Every 15 Program, Music donations, and Microsoft K-12 Settlement.

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

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

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

7. CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	44.1%	30.8%	0.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**14.7%**	**10.3%**	**0.0%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2011-12)	(736,332.00)	4,829,844.00	15.2%	Not Met
1st Subsequent Year (2012-13)	(1,073,286.87)	4,604,485.00	23.3%	Not Met
2nd Subsequent Year (2013-14)	(1,818,399.56)	4,640,852.00	39.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Lower than expected forest reserve revenue for fiscal year 2011-12, and increase deficit factor applied by the State on unrestricted revenue limit and other state revenue. For 2012-13 & 13-14, eliminated revenue for forest reserve revenue and again a 22% deficit factor applied by the State. In addition, 13-14 elimination of transportation revenue, but budget the expense.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2011-12)	2,998,370.00	Met
1st Subsequent Year (2012-13)	1,908,629.36	Met
2nd Subsequent Year (2013-14)	90,229.80	Met

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

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

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

Explanation:
(required if NOT met)

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

9B-1. Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2011-12)	2,913,707.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

Percentage Level	District ADA		
5% or $60,000 (greater of)	0	to	300
4% or $60,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	389	355	342
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	5,896,863.00	5,541,135.00	5,574,934.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,896,863.00	5,541,135.00	5,574,934.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	235,874.52	221,645.40	222,997.36
6. Reserve Standard - by Amount ($60,000 for districts with less than 1,001 ADA, else 0)	60,000.00	60,000.00	60,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**235,874.52**	**221,645.40**	**222,997.36**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,338,915.00	731,108.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,261,466.00	974,926.36	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,600,381.00	1,706,034.36	0.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	44.10%	30.79%	0.00%
District's Reserve Standard (Section 10B, Line 7):	**235,874.52**	**221,645.40**	**222,997.36**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The reason for the reserve falling below the standard/10% by Board Resolution, is due to the deficit factor being applied by State of California year after year after year. The District is discussing ways to reduce expenditures and still operate to educate students and maintain program integrity, such as purchasing frozen prepared food for the CNP, thereby reducing the cafeteria encroachment. In addition, will be discussing ways to reduce a transportation route, or combine routes, or eliminate a route without reducing attendance (harder accomplished then said) and not replacing possible retirees, and possible reducing classified staff.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **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 district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

Forest reserve revenue is used for general operating expenses, such as superintendent, utilities, materials, benefits, etc. The District's budget for 2013-14 does provide an expenditure for home-to-school transportation, but no revenue and we have not found a solution for students to find another means to travel to school.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2011-12)	(459,543.00)	(243,029.00)	-47.1%	(216,514.00)	Not Met
1st Subsequent Year (2012-13)	153,610.00	205,669.00	33.9%	(52,059.00)	Not Met
2nd Subsequent Year (2013-14)	155,418.00	682,808.00	339.3%	(527,390.00)	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2011-12)	233,051.00	233,051.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	81,813.00	81,813.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	81,904.00	81,904.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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 district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
Increase encroachment for home-to-school transportation and USDA Science Lab grant match.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund, Unrestricted		17,500

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

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	17,500	48,112	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	17,500	48,112	0	0
Has total annual payment increased over prior year (2010-11)?		Yes	No	No

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

ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Includes 10 and 11 month classified employees that was not reported at the First Interim.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	883,923.00	1,175,680.00
b. OPEB unfunded actuarial accrued liability (UAAL)	661,016.00	1,175,680.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2008	Jul 01, 2011

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	113,752.00	121,060.00
1st Subsequent Year (2012-13)	113,752.00	121,060.00
2nd Subsequent Year (2013-14)	113,752.00	121,060.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2011-12)	129,645.00	133,125.00
1st Subsequent Year (2012-13)	113,751.00	121,060.00
2nd Subsequent Year (2013-14)	113,751.00	121,060.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2011-12)	75,813.00	73,313.00
1st Subsequent Year (2012-13)	73,313.00	73,313.00
2nd Subsequent Year (2013-14)	12,991.00	68,351.00
d. Number of retirees receiving OPEB benefits		
Current Year (2011-12)	6	6
1st Subsequent Year (2012-13)	6	6
2nd Subsequent Year (2013-14)	1	1

4. Comments:

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

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

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

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? — No

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

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	353,208.00	353,208.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2011-12)	144,163.00	144,163.00
1st Subsequent Year (2012-13)	144,000.00	144,000.00
2nd Subsequent Year (2013-14)	144,000.00	144,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2011-12)	0.00	0.00
1st Subsequent Year (2012-13)	0.00	0.00
2nd Subsequent Year (2013-14)	0.00	0.00

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

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

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	28.2	26.1	25.0	25.0

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

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

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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			

:ated (Non-management) Attrition (layoffs and retirements)

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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?			

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	21.0	24.1	21.6	21.6

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

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

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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?			

ified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	8.1	9.1	9.1	9.1

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

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2011-12 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

'otion	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)
.VENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,000.00	60,000.00	27,374.96	60,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	2,421.75	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,500.00	19,500.00	15,055.98	19,500.00	0.00	0.0%
5) TOTAL, REVENUES			78,000.00	85,000.00	44,852.69	85,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,640.00	4,924.00	2,872.52	4,924.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,059.00	72,598.00	32,532.00	72,661.00	(63.00)	-0.1%
3) Employee Benefits		3000-3999	32,198.00	32,680.00	15,138.96	32,638.00	42.00	0.1%
4) Books and Supplies		4000-4999	66,750.00	49,000.00	28,582.93	49,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,192.00	9,192.00	2,083.30	9,171.00	21.00	0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,839.00	168,394.00	81,209.73	168,394.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,839.00)	(83,394.00)	(36,357.04)	(83,394.00)		
D. OTHER FINANCING SOURCES/USES								
erfund Transfers								
, Transfers In		8900-8929	126,238.00	83,394.00	0.00	83,394.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,238.00	83,394.00	0.00	83,394.00		

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,399.00	0.00	(36,357.04)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			22,399.00	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	22,399.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	53,000.00	60,000.00	27,374.96	60,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,000.00	60,000.00	27,374.96	60,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500.00	5,500.00	2,421.75	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	2,421.75	5,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	19,500.00	19,500.00	10,906.75	19,500.00	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	5.78	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%
and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,143.45	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,500.00	19,500.00	15,055.98	19,500.00	0.00	0.0%
TOTAL, REVENUES			78,000.00	85,000.00	44,852.69	85,000.00		

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
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	4,640.00	4,924.00	2,872.52	4,924.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,640.00	4,924.00	2,872.52	4,924.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	69,059.00	72,598.00	32,532.00	72,661.00	(63.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,059.00	72,598.00	32,532.00	72,661.00	(63.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	383.00	406.00	236.96	406.00	0.00	0.0%
PERS		3201-3202	6,305.00	5,944.00	2,268.75	6,007.00	(63.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	5,152.00	5,427.00	2,431.32	5,354.00	73.00	1.3%
Health and Welfare Benefits		3401-3402	14,532.00	14,532.00	7,323.88	14,532.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,186.00	1,249.00	582.67	1,233.00	16.00	1.3%
Workers' Compensation		3601-3602	3,429.00	3,981.00	1,855.66	3,931.00	50.00	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,211.00	1,141.00	435.56	1,154.00	(13.00)	
Other Employee Benefits		3901-3902	0.00	0.00	4.18	21.00	(21.00)	new
TOTAL, EMPLOYEE BENEFITS			32,198.00	32,680.00	15,138.98	32,638.00	42.00	0.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,000.00	8,000.00	3,128.83	8,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	55,750.00	41,000.00	25,454.10	41,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,750.00	49,000.00	28,582.93	49,000.00	0.00	0.0%

·ption	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)
.CES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	50.00	0.00	0.00	0.0%
Dues and Memberships		5300	261.00	282.00	6.26	261.00	21.00	7.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	6,979.00	1,948.52	6,979.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	956.00	956.00	78.52	956.00	0.00	0.0%
Communications		5900	975.00	975.00	0.00	975.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,192.00	9,192.00	2,083.30	9,171.00	21.00	0.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
·'·er Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
·., OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			181,839.00	168,394.00	81,209.73	168,394.00		

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
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	126,238.00	83,394.00	0.00	83,394.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			126,238.00	83,394.00	0.00	83,394.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			126,238.00	83,394.00	0.00	83,394.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	115.00	114.31	115.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	115.00	114.31	115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	250.00	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250.00)	115.00	114.31	115.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	59,465.00	59,464.55	59,465.00	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	(59,465.00)	(59,464.55)	(59,465.00)		

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(250.00)	(59,350.00)	(59,350.24)	(59,350.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,000.00	59,350.00		59,350.00	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)			55,000.00	59,350.00		59,350.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,000.00	59,350.00		59,350.00		
2) Ending Balance, June 30 (E + F1e)			54,750.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	55,000.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(250.00)	0.00		0.00		

·iption	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)
.ER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	115.00	114.31	115.00	0.00	0.0%
Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	115.00	114.31	115.00	0.00	0.0%
TOTAL, REVENUES			0.00	115.00	114.31	115.00		

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 &
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	250.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250.00	0.00	0.00	0.00	0.00	0.0%

·ription	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)
. TAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			250.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B &
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	59,465.00	59,464.55	59,465.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	59,465.00	59,464.55	59,465.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(59,465.00)	(59,464.55)	(59,465.00)		

·iption	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)
_VENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	209,122.00	114,398.21	209,122.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	209,122.00	114,398.21	209,122.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(209,122.00)	(114,398.21)	(209,122.00)		
D. OTHER FINANCING SOURCES/USES								
terfund Transfers								
a) Transfers In		8900-8929	0.00	209,122.00	59,464.55	209,122.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	209,122.00	59,464.55	209,122.00		

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 &
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(54,933.66)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B &
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

·iption	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)
. ·AL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	209,122.00	114,398.21	209,122.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	209,122.00	114,398.21	209,122.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	209,122.00	114,398.21	209,122.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	209,122.00	59,464.55	209,122.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	209,122.00	59,464.55	209,122.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	[illegible]
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	209,122.00	59,464.55	209,122.00		

2011-12 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

·iption	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)
·EVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	44,066.00	0.00	44,066.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	44,066.00	0.00	44,066.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	86,771.00	56,237.07	86,771.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,600.00	6,600.00	0.00	6,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,600.00	93,371.00	56,237.07	93,371.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,600.00)	(49,305.00)	(56,237.07)	(49,305.00)		
D. OTHER FINANCING SOURCES/USES								
·terfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,600.00)	(49,305.00)	(56,237.07)	(49,305.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,600.00	49,305.00		49,305.00	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)			6,600.00	49,305.00		49,305.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,600.00	49,305.00		49,305.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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		9790	0.00	0.00		0.00		

'ription	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)
_RAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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%
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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	44,066.00	0.00	44,066.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	44,066.00	0.00	44,066.00	0.00	0.0%
TOTAL, REVENUES			0.00	44,066.00	0.00	44,066.00		

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 &
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

·iption	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)
·AL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	86,771.00	56,237.07	86,771.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	86,771.00	56,237.07	86,771.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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	322.00	322.00	0.00	322.00	0.00	0.0%
Other Debt Service - Principal		7439	6,278.00	6,278.00	0.00	6,278.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,600.00	6,600.00	0.00	6,600.00	0.00	0.0%
TOTAL, EXPENDITURES			6,600.00	93,371.00	56,237.07	93,371.00		

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 &
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2011-12 Second Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,225.43	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,225.43	2,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,000.00	3,000.00	0.00	3,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(500.00)	1,225.43	(500.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(500.00)	(500.00)	1,225.43	(500.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	57,133.00	63,164.00		63,164.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,133.00	63,164.00		63,164.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			57,133.00	63,164.00		63,164.00		
2) Ending Net Assets, June 30 (E + F1e)			56,633.00	62,664.00		62,664.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	56,633.00	62,664.00		62,664.00		

·ription	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)
·R LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,225.43	2,500.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,225.43	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,225.43	2,500.00		

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 &
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%

‹ption	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)
.‹ECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,000.00	3,000.00	0.00	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
›ther Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		