

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

December 11, 2012

Immediately after and coinciding with the Sierra County Board of Education Meeting
Downieville School, Downieville, California

This meeting will be available for videoconferencing at Loyalton Middle School, Room 4, Loyalton, 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 online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

A. CALL TO ORDER

B. ROLL CALL

C. APPROVAL OF AGENDA

D. BOARD ORGANIZATION

1. Oath of Office
 - a. Timothy Driscoll, Board Trustee, District 3
2. Board Trustee, District 1, Provisional Appointment Candidate Interview
3. Oath of Office - Appointed Candidate
4. Election of Officers for 2013
 - a. President
 - b. Vice-President
 - c. Clerk

E. RECESS TO SIERRA COUNTY BOARD OF EDUCATION MEETING

F. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING

G. INFORMATION/DISCUSSION ITEMS

1. Correspondence
2. Superintendent's Report
 - a. Federal Program Monitoring Final Report
 - b. Loyalton Middle School Restroom Project
 - c. Negotiations
 - d. District Advisory Committee
 - e. Sierra Schools Foundation
 - f. Cafeteria**
3. Business Report
 - a. Board Report-Expenditures by Object 07/01/12 to 11/30/12**
 - b. Third Month Enrollments for the 2012-2013 School Year**
 - c. Business Office Closure for the period of December 24, 2012 through January 1, 2013

Sierra-Plumas Joint Unified School District
Governing Board Agenda
December 11, 2012

4. Staff Reports (5 minutes)
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
7. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

H. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held November 13, 2012**
2. Approval of the bill warrants for the month of November 2012**
3. Approval of Appointments:
 - a. Sarai Mendoza, Loyalton High, Noon Supervisor, effective November 20, 2012, 3.3 hours weekly
 - b. Nancy McCollum, Loyalton High, Cheerleading Advisor, Semester 2
 - c. Dorothy Hughes, Loyalton Elementary/Middle Library Aide, effective November 26, 2012, 10 hours weekly
 - d. Penny Berry, Loyalton High Music Teacher, short term assignment, 14 days, effective November 26, 2012

I. ACTION ITEMS

1. New Business

- a. Accept letter of resignation from Laraine Sei, Loyalton Middle School Noon Supervisor, effective October 18, 2012 (**under separate cover)
- b. Accept letter of resignation from Laraine Sei, Loyalton Middle School Secretary, effective October 18, 2012 (**under separate cover)
- c. Notice of Public Hearing to receive comment on the Developer Fee Fund Accounting**
- d. Adoption of Resolution No. 12-012, Developer Fee Fund Accounting**
- e. Public Hearing to allow the community to speak toward the proposed Loyalton Middle School/Loyalton High School consolidation. Each member of the public shall have three minutes to express their views for or against the consolidation.
- f. Discussion only: Resolution No. 12-013, School Closure – Loyalton Middle School; Reconfigure Loyalton High School**
- g. Discussion only: Resolution No. 12-014, Relocate District Administration Office to Loyalton Elementary/Middle School Portable Buildings**
- h. Assignment of two Board Trustees to the District Advisory Committee for year 2013

- i. Assignment of two Board Trustees to the Transportation Committee for year 2013
- j. Assignment of two Board Trustees to the Negotiations Committee for year 2013
- k. Assignment of two Board Trustees to the Facilities Committee for year 2013
- l. Authorization for Superintendent to enter into a Memorandum of Understanding with BTSA Induction Program**
- m. Adoption of 2012-2013 First Interim Actuals as of October 31, 2012**

J. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on Tuesday, January 8, 2013, at Loyalton Middle School, Room 4, Loyalton, California, following the 6:00 pm meeting of the Sierra County Board of Education.
- 2. Suggested Agenda items
 - a. Financial Audit Report

K. PUBLIC COMMENT

At this time, the meeting opens for public comments regarding the following Closed Session item:

- 1. Government Code §54954.5, Public Employee Discipline/Dismissal/Release

L. CLOSED SESSION

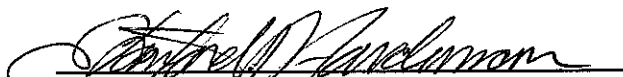
Open Session is now closed. The Board of Trustees will now move into Closed Session to consider and/or take action upon the preceding item. Superintendent Hardeman and Sue Roberts, Personnel Technician, will attend the closed session.

M. RETURN TO OPEN SESSION

Report Out

- 1. Discipline/Dismissal/Release of Classified Employee, 1.0 FTE

N. ADJOURNMENT


Stanford J. Hardeman, Superintendent

**enclosed

*handout

^^County agenda backup

FROZEN ON TRAYS

School district serving prepackaged lunches to save money

Students and their families sample the meals that North Fork schools are buying this year to cut preparation costs

By **Josh Jarman***The Columbus Dispatch* - Wednesday August 18, 2010 9:34 AM

Comments: 0

Recommend 0

Tweet 0

UTICA, Ohio - If the empty trays in front of David Haines were any indication, the food couldn't be that bad.



ED MATTHEWS

The 11-year-old fifth-grader at Utica Elementary School had polished off his chicken-and-rice entree, vegetables and a muffin dessert and was working on an apple when asked what he thought of the new prepackaged meals that his school will serve for lunch this year.

Second-grader-to-be Clayton Orr, 8, studies the macaroni and cheese at last night's taste testing of his school district's new prepackaged lunches.

"It's better than I thought it would be," he said thoughtfully between crunches. "I didn't expect the meals to be this big."

That was a common reaction in the school's cafeteria last night as about two dozen parents and children came together to try out the North Fork school district's new lunch program, which will serve frozen, prepackaged meals provided by an outside vendor.

Jack McDonald, the district's treasurer, said the move to frozen meals is expected to save the district about \$76,000 this year, which is about what the food-service program lost last year after expenses.

The district signed a one-year contract with Preferred Meal Systems Inc., based near Chicago. The contract is on a per-meal basis, and McDonald has estimated that it will cost the district about \$465,000. He said most of the savings will come from reduced staff time needed to prepare the meals.

A lunch will cost a student \$2, the same as last year.

The district, which is in northern Licking County about 40 miles east of Columbus, enrolls about 1,800 students, 38 percent of whom received free or reduced-price lunches last school year, McDonald said.

Jolene Rellinger, a regional sales director for the food-service company, said many of the 28 Ohio school districts and charter schools that signed contracts with the company for the first time this year were motivated by cost savings. She said the company ships the food to districts once a week, and it provides schools with convection ovens to prepare the meals.

Rellinger acknowledged that many parents think that prepackaged meals are not as healthful as freshly prepared lunches, but she said all the

company's meals meet U.S. Department of Agriculture guidelines for school-meal nutrition.

"No one is making anything from scratch anymore," she said. "We're not doing anything different than a normal school district; we're just doing it in our own kitchen."

But the district's move to frozen lunches comes at a time when greater attention is being paid to what students eat.

A growing number of school districts across the country, including nearby Granville schools, have begun incorporating fresh, locally grown produce in their meal plans.

Beth Haines, David's mother, said she is one of those who wishes the district would have kept cooking hot meals in the kitchen, the way she remembers when she was a student.

She said the district shouldn't cut corners on fresh food in what might be the most important meal of the day for some of the students.

"They can't learn if they're hungry," Haines said.

jjarman@dispatch.com

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Dispatch Jobs (Hiring)
Dispatch Positions Open. Hiring Now - Apply Today!
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Transportation Software
Transportation and Logistics software including accounting
(omni-info.com)

Is He Cheating On You?
1) Enter His Email Address 2) See Facebook, Hidden Profiles & More!
(Spokeo.com/Find-Cheaters)

Balances through November						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,450,895.00	1,456,240.00	936,407.71	427,564.44	92,267.85
1300	Certificated Superv/Admin Sala	300,602.00	300,602.00	170,012.22	119,437.30	11,152.48
1900	Other Certificated Salaries	8,749.00	8,749.00	5,001.50	3,572.50	175.00
	Total for Object 1000	1,760,246.00	1,765,591.00	1,111,421.43	550,574.24	103,595.33
2100	Instructional Aides Salaries	127,399.00	127,399.00	84,554.38	38,418.47	4,426.15
2200	Classified Support Salaries	324,802.00	324,802.00	143,559.44	137,356.91	43,885.65
2300	Classified Sup/Admin Salaries	2,700.00	2,700.00		810.00	1,890.00
2400	Clerical & Office Salaries	267,663.00	267,663.00	137,026.75	102,057.86	28,578.39
2900	Other Classified Salaries	24,905.00	24,905.00	15,127.13	6,182.11	3,595.76
	Total for Object 2000	747,469.00	747,469.00	380,267.70	284,825.35	82,375.95
3100	State Teachers' Retirement Sys	136,314.00	136,729.00	87,967.95	43,114.29	5,646.76
3200	Public Employee's Retirement S	100,229.00	100,229.00	45,936.80	32,762.47	21,529.73
3300	OASDI/MEDICARE/Alternative	84,108.00	84,418.00	45,440.74	30,356.15	8,621.11
3400	Health & Welfare Benefits	574,561.00	574,561.00	370,842.19	195,400.64	8,318.17
3500	STATE UNEMPLOYMENT INSURANCE	28,928.00	28,983.00	16,408.27	10,798.10	1,776.63
3600	Workers' Compensation Insuranc	139,178.00	139,453.00	79,155.55	44,657.57	15,639.88
3700	Retiree's Benefit	121,060.00	121,060.00		19,845.11	101,214.89
3800	PERS Reduction	10,686.00	10,686.00	5,596.85	3,906.67	1,182.48
3900		399.00	399.00	3,472.61	125.67	3,199.28
	Total for Object 3000	1,195,463.00	1,196,518.00	654,820.96	380,966.67	160,730.37
4100	Textbooks	9,266.00	9,266.00	512.58	1,354.99	7,398.43
4200	Books Other Than Textbooks			484.66	5,370.37	5,855.03
4300	Materials and Supplies	93,417.00	94,017.00	25,736.41	54,794.59	13,486.00
4400	Non-Capital Equipment (Up to \$			25,830.97	5,642.52	31,473.49
	Total for Object 4000	102,683.00	103,283.00	52,564.62	67,162.47	16,444.09
5100	Subagreement for Services	568,724.00	568,724.00	426,845.50	144,397.50	2,519.00
5200	Travel & Conferences	34,300.00	34,300.00	5,369.01	6,413.85	22,517.14
5300	Dues & Membership	5,447.00	5,447.00	1,147.04	5,413.30	1,113.34
5400	Insurance-Fire, liability, etc	51,300.00	51,300.00		47,796.24	3,503.76
5500	Operation & Housekeeping Servi	248,222.00	248,222.00	176,271.48	52,019.04	19,931.48
5600	Rentals, Leases & Repairs	30,773.00	30,773.00	11,259.30	14,462.14	5,051.56
5800	Services & Operating Expense	430,995.00	430,995.00	379,437.90	146,246.01	94,688.91
5900	Communications	27,717.00	27,717.00	15,223.02	3,827.97	8,666.01
	Total for Object 5000	1,397,478.00	1,397,478.00	1,015,553.25	420,576.05	38,651.30
6200	BUILDING & IMPROVEMENT OF BUIL	190,742.00	190,742.00	468.74	30,356.07	159,917.19

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2013, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 2, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through November							Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 01 - General FD (continued)							
6400	Equipment				16,732.58	16,732.58	
	Total for Object 6000	190,742.00	190,742.00	468.74	47,088.65	143,184.61	
7100		35,594.00	35,594.00			35,594.00	
7600	Interfund Transfers Out	78,281.00	78,281.00			78,281.00	
	Total for Object 7000	113,875.00	113,875.00	.00	.00	113,875.00	
	Total for Expense accounts	5,507,956.00	5,514,956.00	3,215,096.70	1,751,193.43	548,665.87	
	Total for Org 006, Fund 01 and Expense accounts	5,507,956.00	5,514,956.00	3,215,096.70	1,751,193.43	548,665.87	

ENROLLMENT BY SCHOOL MONTH 2012-2013

	Loyalton Elementary	Loyalton Middle	Loyalton High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2011-2012	172	53	105	29	24	6	3	392
1st Day 2012-2013	158	54	113	27	26	3	8	389
2012 CBEDS	159	53	104	28	24	5	0	373

	Month								
September	1	161	54	110	28	24	6	5	388
October	2	159	53	106	29	24	6	5	382
November	3	157	50	105	28	25	9	8	382
December	4								0
January	5								0
February	6								0
March	7								0
April	8								0
May	9								0
June	10								0

S-PJUSD SDC Opportunity Washoe Cnty

P-1 ADA
P-2 ADA
Annual ADA

Enrollment difference from June 2012 to
third school month ending November 16, 2012: -10

2011-2012 P1 ADA = 389.34 2011-2012 P2 ADA= 382.81 2011 -2012 Annual ADA = 380.57

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

November 13, 2012

Loyalton Middle School, Room 4, Loyalton, California

This meeting was available for videoconferencing at Downieville, CA.

A. CALL TO ORDER

President Mike Moore called the meeting to order at 6:30 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President
Ms. Sharon Dryden, Vice President
Mr. Allen Wright, Member
Mr. Todd York, Clerk

ABSENT: None

VACANT: One

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

C. APPROVAL OF THE AGENDA

MSCU/YORK/WRIGHT

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Facility/Financial Hardship Application/State Allocation Board – our facility hardship application has been accepted and granted for 60% of the cost of the Loyalton High School roof. We are in the process of applying for the financial hardship. (The other 40% needed) We are in a position to effectively lobby the State Allocation Board (SAB). Our request before the SAB is a one-time appeal.
- b. Fiscal Impact of the election – Prop 30 was passed by the state which means that the cuts will not be issued. The first payoff as a result of Prop 30's success will be paying off the wall of debt. After the debt is paid off the revenue actualized goes in the the general fund to re-bench Prop 98.
- c. Old Loyalton Intermediate School Update is on the agenda for discussion
- d. Inter-District Attendance Agreements

2. BUSINESS REPORT

There were no comments on the Board Report-Expenditures by Object 07/01/12 to 10/31/12 or the Second Month Enrollments for the 2012-2013 School Year.

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Federal Program Monitoring Report – Thank you to the office staff and Mr. Cooper for working on this project.

API/AYP Reports were given by Marlene Mongolo. (Handout)

3. STAFF REPORTS

Derek Cooper and Marla Stock gave updates on activities at their school sites. Cali Griffin, Ag Teacher for Loyalton High, updated on FFA web page, cooperative marketing, leadership academy, students receiving their State degree. She also reported on activities for her physical education class.

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 7:11 pm.

Comment: There is public concern about the cost of the District Office moving from Sierraville to Loyalton and the board's public discussion and vote.

Another comment by a staff (teacher) member: The board was reminded that access to a library is crucial to 7th and 8th graders continuing to read a variety of books.

President MOORE closed the meeting for public comment at 7:15 pm.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of Appointment
 - Amber Baca-Sainsbury, Downieville Elementary, Instructional Aide position, grade 4-6, effective October 29, 2012, 15 hours per week,
 - Steve Fillo, Downieville Jr/Sr High 2012-0213 Girls Varsity Basketball Coach
 - Nancy McCollum, Loyalton High, Cheerleading Advisor, 1/2 Semester 1
MSCU/WRIGHT/YORK

F. ACTION ITEMS

1. NEW BUSINESS

- a. Acceptance of letter of resignation from Barbara Weaver, Loyalton High, Data Clerk position, effective October 18, 2012
MSCU/YORK/WRIGHT

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- b. Acceptance of letter of resignation from Stacey Hood, Loyalton Elementary, Library Aide and Instructional Aide positions, effective October 18, 2012
MSCU/YORK/WRIGHT
- c. Acceptance of resignation from Randall Prichard, music teacher
MSCU/YORK/WRIGHT
- d. Authorization to fill temporary/short term music teacher, Loyalton High, .125 FTE
MSCU/YORK/WRIGHT
- e. A Public Hearing to allow the community to speak toward the proposed consolidation of Loyalton Middle School and Loyalton High School was opened at 7:17 pm.
There was no comment from the public.
- f. Approval of Title I School-Level Handbook and Parental Involvement Policy, Loyalton Elementary School
MSCU/WRIGHT/YORK
- g. Nomination of Student Attendance Review Board members [The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education. Education Code §48321(a)(3).]
 - Stanford Hardeman, Chairman
 - Marla Stock, Site Administrator
 - Derek Cooper, Site Administrator
 - John Evans, Sierra County Sheriff/Coroner
 - Larry Allen, Sierra County District Attorney
 - John Hiatt, Sierra County Social Services
 - Jesse Whitley, Parent Representative
 - April Waldo, Sierra County Mental Health Services
 - Chuck Henson (Jeff Bosworth, alt.), Sierra County ProbationMSCU/YORK/WRIGHT
- h. Approval of 2013 Governing Board meeting calendar, Option 1 or Option 2
YORK motioned to approve Option 2, revising the June board meeting date to the third Wednesday of June.
MSCU/YORK/WRIGHT
- i. Approval to award bid for propane for all school sites to Suburban Propane
MSCU/YORK/WRIGHT
- j. Approval to award bid for fuel oil for Downieville and Sierraville sites to Sutherland Oil Company
MSCU/YORK/WRIGHT
- k. Authorization to pay Lozano Smith for September 2012 legal costs
MSCU/YORK/WRIGHT
- l. Approval to enter into an agreement with Susan Stuart, Partner; Capitol Advisors Group

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MSCU/WRIGHT/YORK

- m. Discussion and Direction in regards to dispute with Feather River Materials, Inc., for work at the Old Loyalton Middle School, 605 School Street, Loyalton, CA
DRYDEN motioned to authorize the Superintendent to appeal the wrongful rejection by CNA Surety to the California Department of Insurance, Consumer Affairs Division, regarding the Loyalton Middle School restroom project. YORK seconded. Motion Passed Unanimously

Board Policies and Administrative Regulations

YORK motioned to approve the following Items “n” through “z”, with the exception of “y”, which will be pulled for discussion.

MSCU/MOORE/YORK

- n. Approval of revision to Board Policies 4154, 4254 and 4354, Health and Welfare Benefits
- o. Approval of revision to Administrative Regulation 4154, 4254 and 4354, Health and Welfare Benefits
- p. Approval of revision to Exhibit 4319.21, Professional Standards
- q. Approval of revision to Board Policies 5112.3, Student Leave of Absence
- r. Approval of revision to Administrative Regulation 5112.3, Student Leave of Absence
- s. Approval of revision to Board Policy 5141.33, Head Lice
- t. Approval of revision to Administrative Regulation 5144.1, Suspension and Expulsion/Due Process
- u. Approval of revision to Administrative Regulation 6146.2, Certificate of Proficiency/High School Equivalency
- v. Deletion of Board Policy 6161, Equipment, Books and Materials
- w. Approval of revision to Board Policy 6178, Career Technical Education
- x. Approval of Administrative Regulation 6178, Career Technical Education, new
- y. *Approval of revision to Board Bylaws 9320, Meetings and Notices – pulled for separate vote*
- z. Approval of revision to Board Bylaws 9321, Closed Session Purposes and Agendas

Approval of revision to Board Bylaws 9320, Meetings and Notices

MOORE motioned to approve with the following revision: The June board meeting date will be the third Wednesday of June. YORK seconded. Motion Passed Unanimously.

- aa. Authorization to fill .33 FTE (2 hours daily) Library Aide position, Loyalton Elementary/Loyalton Middle School
MSCU/DRYDEN/YORK

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DISCUSSION: Parent volunteers are currently scheduled to fill in order for the library to function. The board discussed utilizing parent volunteers, careful to avoid supplanting. The position has not been eliminated; it is vacant.

MOORE: Only the board has the authority to eliminate or retain the position.

Comment: The funding is minimal for this position compared to our grand deficit total.

Mrs. Stock: Today's librarian position is difficult in that it requires knowledge of the computer and the library software. Reading is important and to support that we need a librarian.

YORK: I recommend that the position is filled and the volunteers remain in order to keep it open longer.

G. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on Tuesday, December 11, 2012, Downieville School, Downieville, California, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
 - a. Developer Fee Fund Accounting
 - b. Adopt 2011-12 Financial Statements
 - c. First Interim, 2012-13
 - d. Oath of Office-New Trustee(s)
 - e. New Officers
 - f. Board Representatives on Committees
 - g. Moving District Office
 - h. Consolidation of Schools

H. ADJOURNMENT

Motion: MSCU/YORK/MOORE
ADJOURNED at 7:41 pm.

Michael Moore, President

Stanford J. Hardeman, Superintendent

Checks Dated 11/01/2012 through 11/30/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00077975	11/21/2012	A & A HEATING, INC.	13-4300		180.00
00077976	11/21/2012	AIRGAS, NCN	01-5600		86.41
00077977	11/21/2012	GECRB/AMAZON	01-4100	268.40	
			01-4200	612.92	
			Unpaid Sales Tax	33.46	914.78
00077978	11/21/2012	ASBESTOS SCIENCE TECHNOLOGIES	35-6200		3,343.30
00077979	11/21/2012	AT&T	01-5920		241.94
00077980	11/21/2012	AT&T	01-5910		98.54
00077981	11/21/2012	AVAYA, INC	01-5600		53.16
00077982	11/21/2012	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-4300		395.50
00077983	11/21/2012	CAPITOL ADVISORS GROUP, LLC	01-5890		2,500.00
00077984	11/21/2012	CITY OF LOYALTON	01-5530		6,349.01
00077985	11/21/2012	DEREK COOPER	01-5200		903.54
00077986	11/21/2012	DOCUMENT TRACKING SERVICES	01-5890		1,170.00
00077987	11/21/2012	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		240.60
00077988	11/21/2012	EASTERN PLUMAS HEALTH CLINIC	01-5890		81.00
00077989	11/21/2012	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	931.35	
			01-3502	234.30	1,165.65
00077990	11/21/2012	FLINN SCIENTIFIC, INC.	01-4300		404.00
00077991	11/21/2012	GOLD COUNTRY DISTRIBUTORS	13-4700		284.13
00077992	11/21/2012	STAN HARDEMAN	01-5200	105.11	
			01-5899	35.04	140.15
00077993	11/21/2012	HUNT & SONS, INC.	01-5540	400.17	
			01-5590	1,464.30	
			01-5899	133.39	1,997.86
00077994	11/21/2012	INLAND SUPPLY	01-4300	401.51	
			01-5899	44.78	446.29
00077995	11/21/2012	K 12 INC.	01-5890		4,126.00
00077996	11/21/2012	LIBERTY UTILITIES	01-5510		3,558.08
00077997	11/21/2012	RACHEL LITTLE	01-5100		177.60
00077998	11/21/2012	MODEL DAIRY, LLC	13-4700		823.00
00077999	11/21/2012	MOTOR ELECTRIC SERVICES	01-4300		1,310.52
00078000	11/21/2012	MOUNTAIN MESSENGER	01-5890		281.25
00078001	11/21/2012	NEVADA POWER PRODUCTS, INC	01-4350		738.02
00078002	11/21/2012	NSADA	01-5200		75.00
00078003	11/21/2012	OFFICE DEPOT, INC	01-4300		43.23
00078004	11/21/2012	PACIFIC GAS & ELECTRIC COMPANY	01-5510		2,253.71
00078005	11/21/2012	JASON PERRY	01-5200		94.35
00078006	11/21/2012	PLUMAS-SIERRA RURAL ELECT.COP	01-5510	223.26	
			01-5899	74.43	297.69
00078007	11/21/2012	QUILL CORPORATION	01-4300		604.54
00078008	11/21/2012	RENAISSANCE LEARNING, INC.	01-4300	300.00	
			Unpaid Sales Tax	20.28-	279.72
00078009	11/21/2012	SACRAMENTO COUNTY OFFICE OF ED/ ATTN: FINANCIAL SERVICES	01-5200		125.00
00078010	11/21/2012	SCHOOLPATHWAYS	01-5800		150.00

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

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Checks Dated 11/01/2012 through 11/30/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078011	11/21/2012	SIERRA BOOSTER	01-5890		20.00
00078012	11/21/2012	SIERRA COUNTY ARTS COUNCIL	01-5890		1,535.00
00078013	11/21/2012	SIERRA DISPOSAL	01-5520	510.00	
			01-5899	10.00	520.00
00078014	11/21/2012	SIERRA HARDWARE	01-4300		145.57
00078015	11/21/2012	SIERRA VALLEY HOME CENTER	01-4300	1,278.03	
			01-6200	2,531.26	3,809.29
00078016	11/21/2012	SIERRA-PLUMAS JOINT UNIFIED	01-9130		500.00
00078017	11/21/2012	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	17,867.76	
			01-5800	3,194.26	21,062.02
00078018	11/21/2012	SIERRAVILLE PUD	01-5530	92.25	
			01-5899	30.75	123.00
00078019	11/21/2012	STAPLES CONTRACT & COMM.	01-4300	134.49	
			01-5899	44.83	179.32
00078020	11/21/2012	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		243.00
00078021	11/21/2012	MARLA STOCK	01-5200		18.00
00078022	11/21/2012	SUBURBAN PROPANE	01-5540	1,987.47	
			01-5600	959.07	
			01-5899	711.58	3,658.12
00078023	11/21/2012	TERMINIX PROCESSING CENTER	01-5890		100.00
00078024	11/21/2012	US FOODSERVICE, INC.	13-4300	130.54	
			13-4700	3,002.14	3,132.68
00078025	11/21/2012	U.S. BANK	01-4300		1,133.46
00078026	11/21/2012	VOCABULARYSPELLINGCITY.COM	01-5890		234.00
00078027	11/21/2012	VOYAGER FLEET SYSTEMS INC.	01-4300	907.15	
			01-5200	417.58	
			01-9210	223.52	1,548.25
00078028	11/21/2012	WARD'S NATURAL SCIENCE	01-4300		327.25
Total Number of Checks				54	74,222.53

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	66,446.24
13	Cafeteria Fund	4	4,419.81
35	State School Facility Fund	1	3,343.30
Total Number of Checks		54	74,209.35
Less Unpaid Sales Tax Liability			13.18
Net (Check Amount)			74,222.53

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

ESCAPE ONLINE

Page 2 of 2



STANFORD J. HARDEMAN
SUPERINTENDENT

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Sierra-Plumas Joint Unified School District Governing Board will conduct a public hearing at the regular scheduled meeting on Tuesday, December 11, 2012, following the meeting of the Sierra County Board of Education at Downieville School, Downieville, California, at 6:00 P.M. for the purpose of the Developer Fee Fund Accounting.

The Developer Fees Fund accounting will be available for public inspection at the Sierra County Office of Education during regular business hours at 305 S. Lincoln Street, Sierraville, CA, 15 days prior to the Board meeting.

A handwritten signature in cursive script, reading "Stanford J. Hardeman", is written over a horizontal line.

Stanford J. Hardeman
Superintendent
November 7, 2012

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 12-012
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2010-2011 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
DEVELOPER FEE**

(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. The District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated March 28, 2006, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund: Fund 25 Capital Facilities - Developer Fee.
- B. The District conducted a Developer Fee Study consistent with the requirements of Government Code sections 66001 and 65995 and Education Code 17623 in May 2011. The Study demonstrated that the district currently has no reasonable relationship between the need for school facilities and the type of development of which the fees are imposed, therefore unable to assess a developer fee at this time. The District ceased collecting Developer Fees on August 23, 2011, as per Resolution 10-015, adopted June 14, 2011.
- C. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- D. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 30, 2012, and that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- E. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on November 7, 2012. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at 15 days prior to this meeting to anyone who had requested it.
- F. The Superintendent has also informed this Board that there is no new information that would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution 10-015.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2011-2012 Fiscal Year:

- A. In reference to Government code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities to maintain safe and educationally effective schools in the district, more specifically identified in Exhibit A;
- D. In reference to Government Code section 66001(d)(2), and with respect only to the portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the findings and evidence referenced above demonstrate that there was a reasonable relationship between the fees and the purpose for which it was charged;
- E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit A;
- F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit A; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, _____, Clerk of the Governing Board of the Sierra-Plumas Jointed Unified School District of Sierra County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this 11th day of December, 2012, by the following vote:

AYES:
 NOES:
 ABSENT:
 VACANT:

 , Clerk of the Board of the
 Sierra-Plumas Joint Unified School District
 of Sierra County, California

**Exhibit A
To Resolution Regarding
Accounting of Development Fees
for Fiscal Year 2010-2011
for the Following Fund or Account:
DEVELOPER FEE**

Per Government Code Section 66006(b)(1)(A-H) as indicated:

- A. **A brief description of the type of fee in the Fund:** 2.63 per square foot of assessable space or residential construction; and .42 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the District's determination that a particular project is exempt from all or part of these fees.
- B. The amount of the fee: **July 1, 2010 to June 30, 2011, \$2.63 residential and \$0.42 commercial/industrial.**
- C. The beginning and ending balance of the fund. **See attached 1.**
- D. The amount of the fees collected and the interest earned. **See attached 1.**
- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- | | |
|--|-----------------|
| Project 1: Loylton High School Total Cost -June 2007: | \$65,943 |
| Developer fee used: | <u>\$ 6,577</u> |
| Proceeds from Sale of Property | <u>\$59,366</u> |
| Percentage of Dev Fees used: | <u>10%</u> |
-
- | | |
|---|--------------------|
| Project 2: Loylton Middle School Total Cost through June 2009: | \$1,151,243 |
| Developer fee used: | <u>\$791,009</u> |
| Deferred Maint. Fund | <u>\$ 14,423</u> |
| Spec Reserve for Capital Outlay: | <u>\$149,050</u> |
| General Fund, unrestricted | <u>\$177,430</u> |
| General Fund, Restricted | <u>\$ 19,331</u> |
| Percentage of Dev Fees used: | <u>68.7%</u> |
-
- | | |
|--|------------------|
| Project 3: Loylton High School Roof Total Cost through June 2012: | \$182,082 |
| Developer fee used: | <u>\$ 59,350</u> |
| State School Facility Fund | <u>\$102,125</u> |
| General Fund, Restricted | <u>\$ 20,607</u> |
| Percentage of Dev Fees used: | <u>32.6%</u> |
- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete: **N/A**
- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date of which the loan will be repaid and the rate of interest that the account or fund will receive on the loan: **Interfund Transfer to State Facility Fund \$59,350.**
- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001; **N/A**

Per Government Code Section 66001(d)(1)-(4) as indicated:

- A.** With respect to only that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to maintain safe and educationally effective schools in the district by the development of which the fees were levied. Facilities more specifically identified as follows: **All funds have been expended.**
- B.** Demonstrate a reasonable relationship between the fee and the purpose for which it is charged. **A benefit nexus was established to modernize school facilities benefiting students to be generated from development projects when the developer fees were collected.**
- C.** With respect to only that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows: **All funds have been expended.**
- D.** With respect to only that portion of the Fund remaining unexpended at the end of the 2011-2012 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund: **All funds have been expended.**

**School District
Developer Impact Fees
Fund 25 Capital Facilities
Fiscal Year End June 30, 2012
Attachemnt 1**

Revenue	Year 1 2007-2008	Year 2 2008-2009	Year 3 2009-2010	Year 4 2010-2011	Year 5 2011-2012
Dev Fee	60,326.54	41,559.88	39,323.76	19,385.73	
Interest	1,070.80	(122.57)	245.16	572.08	114.31
Total Revenue	61,397.34	41,437.31	39,568.92	19,957.81	114.31
Expenditures					
Material, Supplies & Services	109.02	408.23	60.00	142.50	
LMS Facility Project	(28,170.24)	83,994.52			
LMS Portable Project - Legal Cost				17,071.23	-
LHS Portable Project					
Total Expenses	(10,989.99)	84,402.75	60.00	142.50	-
Transfer In	61,269.70	213,729.09			
Transfer Out	(61,269.70)	41,298.50			59,464.55
Net Increase/Decrease in Fund Balance	72,387.33	129,465.15	39,508.92	19,815.31	(59,350.24)
Beginning Fund Balance	(201,826.47)	(129,439.14)	26.01	39,534.93	59,350.24
Ending Fund Balance	(129,439.14)	26.01	39,534.93	59,350.24	0.00
Expenditures					
Year 1: 07-08	(10,989.99)				
Year 2: 08-09	84,402.75				
Year 3: 09-10	60.00				
Year 4: 10-11	142.50				
Year 5: 11-12	-				
Total Expenditures Captured in Fund 25	73,615.26				

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 12-013**

**SCHOOL CLOSURE - LOYALTON MIDDLE SCHOOL
RECONFIGURE LOYALTON HIGH SCHOOL**

WHEREAS, Loyalton Middle School is funded through the Average Daily Attendance formula; and

WHEREAS, said resolution authorizes and directs the Superintendent and Administration to reconfigure Loyalton Middle School and Loyalton High School as a 7-12 Junior-Senior High School; and

WHEREAS, per Education Code 17387, Sierra-Plumas Joint Unified School District (S-PJUSD) Governing Board approved the appointment of a School Closure Advisory Committee, Resolution 11-021, dated May 8, 2012; and

WHEREAS, the committee comprised of Laurie Peterman, Parent; Steve Folsom, Parent; Tim Driscoll, Parent; Camille Alfred, Teacher; Sue Gressel, Teacher; Marla Stock, Site-Administrator; Derek Cooper, Site Administrator; Rose Asquith, Business Manager; and

WHEREAS, the committee recommends the S-PJUSD administration office move to the Loyalton Elementary School site and house in available portables. The committee also recommends that S-PJUSD combine Loyalton Middle School and Loyalton High School and house students, grades 7 through 12, at Loyalton High School beginning with the 2013-2014 school year. Communication with staff, parents, & the community should start as soon as possible. Grades 7-8 are to have their own culture and, if possible, implement a mentoring program; and

WHEREAS, the Sierra-Plumas Joint Unified School District Governing Board mission is to provide the best available education opportunities to all students in Sierra County; and

WHEREAS, the Loyalton High School WASC accreditation will not be affected and the consolidation will provide more offerings to students in grades 7 - 12, and

WHEREAS, enrollment has declined at Loyalton Middle School and Loyalton High School. Enrollment in 2006-2007 was 207, in fiscal year 2011-2012 it was 161. Enrollment projected for fiscal year 2013-2014 is 150; and

NOW, THEREFORE BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District Governing Board agrees to close Loyalton Middle School and reconfigure Loyalton High School to grades 7-12.

BE IT FURTHER RESOLVED that the Governing Board authorizes and directs the Superintendent and Administration to reconfigure Loyalton Middle School and Loyalton High School as a 7-12 Junior Senior High School.

Passed and adopted at the board meeting of the Sierra-Plumas Unified School Governing Board held on December 11, 2012, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 12-014**

**RELOCATE DISTRICT ADMINISTRATION OFFICE TO LOYALTON
ELEMENTARY/MIDDLE SCHOOL PORTABLE BUILDINGS**

WHEREAS, the Sierra-Plumas Joint Unified School District Governing Board mission is to provide the best available education opportunities to all students in Sierra County; and

WHEREAS, Sierra-Plumas Joint Unified School District Administration Office is located in Sierraville, CA, 14 miles from the Loyalton Schools; and

WHEREAS, said resolution authorizes and directs the Superintendent and Administration to relocate the District's administration office to Loyalton Elementary School property and house in available portable buildings; and

WHEREAS, Sierra-Plumas Joint Unified School District (S-PJUSD) Governing Board approved the appointment of a School Closure Advisory Committee, Resolution 11-021, dated May 8, 2012; and

WHEREAS, the committee comprised of Laurie Peterman, Parent; Steve Folsom, Parent; Tim Driscoll, Parent; Camille Alfred, Teacher; Sue Gressel, Teacher; Marla Stock, Site-Administrator; Derek Cooper, Site Administrator; Rose Asquith, Business Manager; and

WHEREAS, the committee recommends the S-PJUSD administration office move to the Loyalton Elementary School site and house in available portables. Communication with staff, parents, & the community should start as soon as possible; and

WHEREAS, the proposed relocation of the district office as of June 30, 2012, will combine District's resources and provide a net reduction in expense of \$75,000 for fiscal year 2012-2013 and approximately \$100,000 for future years; and

NOW, THEREFORE BE IT RESOLVED, that the Sierra-Plumas Joint Unified School District Governing Board agrees to relocate the District Administration Office to Loyalton Elementary School portable buildings.

Passed and adopted at the board meeting of the Sierra-Plumas Unified School Governing Board held on December 11, 2012, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:
VACANT:



**MEMORANDUM OF UNDERSTANDING (MOU)
PLACER COE BTSA INDUCTION PROGRAM
Sierra-Plumas Joint Unified School District**

July 2012 - June 2013

This Memorandum of Understanding (MOU) is entered into by and between the Placer County Office of Education (PCOE), Local Educational Agency (LEA) for the Placer COE Beginning Teacher Support and Assessment (BTSA) Induction Program and the **Sierra-Plumas Joint Unified School District** to carry out the BTSA Induction program and the guidelines set forth in SB 2042.

The purpose of this MOU is to establish a formal working relationship between the parties to this agreement and to set forth the operative conditions, which will govern this partnership. PCOE and the school district will form a partnership in providing and coordinating services as part of the Placer COE BTSA Induction Program. The goal of this partnership is to increase student achievement through the implementation of a quality teacher induction program, while nurturing the growth and development of participating teachers in the **Sierra-Plumas Joint Unified School District** in a sustained and systemic manner.

Responsibilities

The Placer COE BTSA Induction Program agrees to the following:

1. Employ a BTSA Induction Program Director to perform services as described in the 2042 Induction Standards Proposal.
2. Employ clerical support to assist the Program Director to carry out program responsibilities.
3. Provide workspace and technical support to the Program Director and clerical support.
4. Establish and maintain accurate records and reports.
5. Provide reports and other information on all matters related to program requirements and activities as requested by the Commission on Teacher Credentialing (CCTC) and the California Department of Education.
6. Convene the Leadership Team (district coordinators) meetings quarterly (roughly four times each year) to plan, evaluate, and revise the program based upon participant feedback, the mid-year survey, and analysis of benchmark data.
7. Provide monthly updates to the Leadership Team via email.
8. Arrange for and monitor continuing education units for BTSA Induction participants.
9. Recruit, select, and match BTSA Coaches (support providers).
10. Provide ongoing training and professional development to BTSA Coaches.
11. Provide participating teachers with networking and professional development opportunities to fulfill program requirements.
12. Provide participating teachers with access to online portfolio system (Taskstream) and online professional development (Blackboard).
13. Provide the training programs, materials and publications to support the above.
14. Submit recommendation for California Clear Credential for Participating Teachers (PT) who hold a Preliminary Single Subject, Multiple Subject or Education Specialist Instruction Credential and successfully complete the program requirements.
15. Pay a stipend of up to \$2,000.00 per PT directly to Coach as a PCOE Employee. Stipends to be paid quarterly.

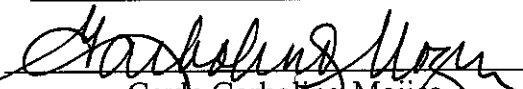
Sierra-Plumas Joint Unified School District agrees to the following:

1. Appoint a BTSA Induction District Coordinator and/or designee who will attend Leadership Team meetings and coordinate district level professional development.
2. Support a professional learning community among site and district administrators that focuses on the State adopted academic content standards, performance levels of students, and the California Standards for the Teacher Profession.
3. Conduct an initial orientation for participating teacher (PT) to inform them about district resources, procedures, and policies and introduce them to district staff.
4. Provide training to PT regarding:
 - State-adopted curriculum frameworks, and locally adopted texts and instructional materials. (Induction Standard 5)
 - Identification and referral of students for special education services; the IEP process; and collaboration with others related to special education students. (Induction Standard 6)
 - District-adopted instructional program for English Learners; the use of adopted materials (including how to provide access to the core curriculum); assessment of students' English proficiency (including CELDT); available resources for the instruction of English Learners. (Induction Standard 6)
 - Classroom and site accident prevention strategies; collaboration with other agencies/families regarding student health and safety; the school's crisis response plan and emergency procedures; the adopted health curriculum (within the context of the teaching assignment); reporting requirements regarding child abuse and neglect, state and local permitted health topics (including family life and sex education) and parents' rights regarding instruction in health. (Induction Standard 5)
5. Provide PT with technology and technology resources to meet Induction Standard 5 and to complete the electronic portfolio in Taskstream.
6. Submit program and fiscal in-kind reporting to PCOE in its capacity as LEA upon request.
7. Conduct and participate in program evaluation and research activities, to include the quarterly reviews, mid-year survey, State Induction Survey and Formal Program Review.
8. Take full advantage of PCOE's expertise in the design of staff development, formative assessment, and teacher evaluation strategies.
9. Provide reimbursement to Coach for mileage to school sites outside of Placer County.
10. Release PTs to attend three to five mandatory BTSA meetings or professional development per year.
11. Require site administrators and District Induction Coordinator to complete Blackboard- Roles and Responsibilities course online.

Sierra-Plumas Joint Unified School District

Placer County Office of Education

By: _____
Signature of Authorized Official

By: 
Gayle Garbolino-Mojica

Title: _____

Title: County Superintendent of Schools

Date: _____

Date: 11/9/12

Please sign and return to PCOE-BTSA Induction, 360 Nevada St., Auburn, CA 95603

**Sierra-Plumas Joint Unified School District
2012-2013 First Interim Narrative**

Presented December 11, 2012

Student Attendance/Enrollment

Attendance:	2010/2011 P2	2011/2012 P2	2012/2013 Proj	2013/2014 Proj	2014/2015 Proj
Downieville Elementary	24.97	28.39	25.62	26.54	24.71
Downieville Jr. High	5.91	5.03	6.33	6.33	6.33
Downieville Sr. High	20.85	19.50	15.61	12.85	15.0
Loyalton Elementary	176.05	171.30	144.0	147.62	145.81
Loyalton Middle	51.89	49.71	49.67	44.98	45.92
Loyalton High	112.82	107.73	96.35	94.49	95.42
Sierra Pass – Continuation	1.34	1.15	2.46	.50	.50
District Total	393.83	382.81	340.03	333.31	333.69
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	28	28	28	29	27
Downieville Jr. Sr. High	30	27	24	21	22
Loyalton Elementary	187	176	159	163	161
Loyalton Middle	56	49	53	48	49
Loyalton High	120	112	104	102	103
Sierra Pass – Continuation	3	0	5	1	1
District Total	424	392	373	364	363

The District's attendance is funded on both NSS formula and ADA. Projected ADA for 2012-13 is 340.03. The Governor continues to discuss to finance school funding formula known as Weighted Student Formula (WSF).

General Fund:

The projected ending fund balance (Unrestricted/Restricted page 2, F.2) is \$3,052,794, a decrease of (\$521,837), a \$683,588 favorable increase to fund balance since the budget adoption. The difference is mostly due to a one-year reauthorization of Secure Rural Schools and Community Act, aka Forest Receipts.

Revenue Limit Revenue

Revenue Limit calculations used a 3.24% COLA and a deficit factor of 22.272%, for an unfunded revenue limit of (\$851,801). The funded amount per ADA is 5,517. Note the funded revenue limit per ADA in 2007-08 was \$6,176.32.

The chart below compares revenue for 2011-2012 actual, 2012-2013 Adopted Budget and First Interim for restricted & unrestricted.

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 First Interim
Revenue limit	3,067,795	\$2,911,194	\$3,002,529
Federal	741,823	146,602	668,712
Other State	1,074,867	1,057,085	1,087,417
Other Local	255,623	187,650	194,746
Total	5,140,108	\$4,302,531	\$4,953,404

General Fund Expenditures:

Expenditures decreased by \$30,968 (General Fund, Unrestricted, Page 9) from the Board Approved Operating Budget.

The chart below compares expenditures for 2011-2012 & 2012-2013 budgets.

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 First Interim
Certificated	\$1,755,715	\$1,760,246	\$1,744,750
Classified	748,132	747,469	762,884
Benefits	1,193,045	1,195,463	1,132,058
Books & Supplies	207,405	102,683	143,602
Services & Operating	1,334,542	1,397,478	1,381,809
Capital Outlay	76,215	190,742	215,083
Other Outgo	42,085	35,594	16,774
Total	\$5,357,139	\$5,429,675	\$5,396,960

Multiyear Projections:

Factor	2011-12	2012-13	2013-14 proposed	2014-15	2015-16
Statutory COLA	2.24%	3.24%	2.0%	2.3%	2.5%
Rev Lim Deficit	20.602%	22.272%	22.272%	22.272%	22.272%
Indirect Cost Rate	11.35%	13.37%	11.58%		
Workman Comp (of \$100 payroll)	5.4401%	5.469%			
PERS	10.923%	11.417%	13.02%	13.02%	13.02%
STRS	8.25%	8.25%	8.25%	8.25%	8.25%
UI	1.61%	1.11%			

Net Increase (Decrease) in Fund Balance:

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

Fiscal Year	Amount
2011-12 actual	(\$ 217,030)
2012-13 1 st Int. projected	(\$521,837)
2013-14 projected	(\$769,628)
2014-15 projected	(\$808,790)

Projected Ending Fund Balance:

2011-12	\$3,574,631
2012-13	\$3,052,794
2013-14	\$2,283,166
2014-15	\$1,474,375

Other Comments

- Proposition 30 was passed by the voters. Revenue generated from Prop30 will be called the Education Protection Account (EPA). Of the funds in the account, 89% is provided to K-12 and can't be used for administrated cost. The projections do not include new revenue from Prop30. The Second Interim will be updated to reflect Prop30 revenue projections.
- Forest Reserve revenue ends fiscal year 2012-2013. A loss of (\$525,000).
- Transportation funding is included in the current projections.
- Nonprop20 Lottery increased to \$124 per ADA and Prop20 to \$30 per ADA.
- The projection does include a reduction of 1.0 F.T.E Certificated and 1.5 F.T.E. for Classified staff.
- A positive cash flow is projected to be positive for fiscal year 2012-13;; an ending cash balance of \$3,660,082.
- Reserve requirement is met for all three years.
- Negotiations for fiscal year 2013-2014 are just starting.
- School Closure Advisory Committee recommends to close Loyaltan Middle School and reconfigure Loyaltan High School to grades 7 -12. In addition, to move District's business staff from Sierraville to Loyaltan. The projection does include reductions to expenditure for the consolidation of \$75,000 for the current year and \$100,000 for future years.
- Facility Hardship application to replace Loyaltan High School roof was approved by Office of Public Schools Construction (OPSC) State Allocation Board (SAB) which secures 60% of the approved project cost. The Financial application will be voted on at the SAB meeting in February. The current projections assume 100% funding through the OPSC facility programs. If the SAB does not approve the Financial Hardship application the District will need to fund the 40%, or \$500,000 of the approved cost. The District will be responsible for 100% expenditures that are not allowed under the programs.



2012-13 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,911,194.00	3,000,695.00	37,414.40	3,002,529.00	1,834.00	0.1%
2) Federal Revenue		8100-8299	0.00	525,082.00	0.00	525,082.00	0.00	0.0%
3) Other State Revenue		8300-8599	540,235.00	540,235.00	145,080.10	565,640.00	25,405.00	4.7%
4) Other Local Revenue		8600-8799	181,681.00	181,681.00	39,971.04	157,929.00	(23,752.00)	-13.1%
5) TOTAL, REVENUES			3,633,110.00	4,247,693.00	222,465.54	4,251,180.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,646,600.00	1,646,600.00	360,492.44	1,653,285.00	(6,685.00)	-0.4%
2) Classified Salaries		2000-2999	708,089.00	708,089.00	209,036.16	709,440.00	(1,351.00)	-0.2%
3) Employee Benefits		3000-3999	1,132,165.00	1,132,165.00	273,932.90	1,082,068.00	50,097.00	4.4%
4) Books and Supplies		4000-4999	85,857.00	85,857.00	51,193.33	119,496.00	(33,639.00)	-39.2%
5) Services and Other Operating Expenditures		5000-5999	749,272.00	749,272.00	226,910.96	710,032.00	39,240.00	5.2%
6) Capital Outlay		6000-6999	176,742.00	176,742.00	44,557.39	215,083.00	(38,341.00)	-21.7%
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	(144.00)	144.00	New
9) TOTAL, EXPENDITURES			4,498,725.00	4,498,725.00	1,166,123.18	4,489,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,615.00)	(251,032.00)	(943,657.64)	(238,080.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	78,281.00	78,281.00	0.00	78,281.00	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	(269,277.00)	(269,277.00)	0.00	(211,456.00)	57,821.00	-21.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(347,558.00)	(347,558.00)	0.00	(289,737.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(1,213,173.00)	(598,590.00)	(943,657.64)	(527,817.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,198,841.00	3,198,841.00		3,526,822.00	327,981.00	10.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,841.00	3,198,841.00		3,526,822.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,198,841.00	3,198,841.00		3,526,822.00		
2) Ending Balance, June 30 (E + F1e)								
			1,985,668.00	2,600,251.00		2,999,005.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		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		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		415,333.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		542,261.00		
Unassigned/Unappropriated Amount		9790	1,985,668.00	2,600,251.00		2,038,511.00		

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	682,008.00	771,509.00	34,172.00	773,058.00	1,549.00	0.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,218,500.00	2,218,500.00	0.00	2,218,500.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Total Revenue Limit Sources			2,900,508.00	2,990,009.00	34,172.00	2,991,558.00	1,549.00	0.1%
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	10,686.00	10,686.00	3,242.40	10,971.00	285.00	2.7%
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			2,911,194.00	3,000,695.00	37,414.40	3,002,529.00	1,834.00	0.1%
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	0.00	525,082.00	0.00	525,082.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	525,082.00	0.00	525,082.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	86,751.00	86,751.00	20,885.00	94,248.00	7,497.00	8.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	354.00	10,700.00	10,700.00	New
Lottery - Unrestricted and Instructional Materials		8560	42,062.00	42,062.00	4,979.10	49,270.00	7,208.00	17.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

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)
Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	411,422.00	411,422.00	118,862.00	411,422.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			540,235.00	540,235.00	145,080.10	565,640.00	25,405.00	4.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	7,000.00	7,000.00	3,114.00	7,000.00	0.00	0.0%
		8660	20,000.00	20,000.00	2,743.29	15,000.00	(5,000.00)	-25.0%
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	154,681.00	154,681.00	33,299.87	135,929.00	(18,752.00)	-12.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	813.88	0.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,681.00	181,681.00	39,971.04	157,929.00	(23,752.00)	-13.1%
TOTAL, REVENUES			3,633,110.00	4,247,693.00	222,465.54	4,251,180.00	3,487.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
C. UNDATED SALARIES								
Certificated Teachers' Salaries		1100	1,337,249.00	1,337,249.00	262,484.60	1,337,262.00	(13.00)	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	300,602.00	300,602.00	95,149.84	307,449.00	(6,847.00)	-2.3%
Other Certificated Salaries		1900	8,749.00	8,749.00	2,858.00	8,574.00	175.00	2.0%
TOTAL, CERTIFICATED SALARIES			1,646,600.00	1,646,600.00	360,492.44	1,653,285.00	(6,685.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	89,268.00	89,268.00	15,286.12	76,868.00	12,400.00	13.9%
Classified Support Salaries		2200	324,802.00	324,802.00	107,418.50	348,892.00	(24,090.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,700.00	675.00	2,115.00	585.00	21.7%
Clerical, Technical and Office Salaries		2400	266,414.00	266,414.00	81,528.54	238,475.00	27,939.00	10.5%
Other Classified Salaries		2900	24,905.00	24,905.00	4,128.00	43,090.00	(18,185.00)	-73.0%
TOTAL, CLASSIFIED SALARIES			708,089.00	708,089.00	209,036.16	709,440.00	(1,351.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	126,937.00	126,937.00	28,297.04	128,967.00	(2,030.00)	-1.6%
PERS		3201-3202	96,529.00	96,529.00	25,082.10	80,613.00	15,916.00	16.5%
OASDI/Medicare/Alternative		3301-3302	79,165.00	79,165.00	21,603.28	78,264.00	901.00	1.1%
Health and Welfare Benefits		3401-3402	539,444.00	539,444.00	138,914.37	512,636.00	26,808.00	5.0%
Unemployment Insurance		3501-3502	27,218.00	27,218.00	6,702.09	25,912.00	1,306.00	4.8%
Workers' Compensation		3601-3602	130,727.00	130,727.00	30,427.31	124,516.00	6,211.00	4.8%
OPFR, Allocated		3701-3702	121,060.00	121,060.00	19,845.11	121,041.00	19.00	0.0%
Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,686.00	10,686.00	2,977.82	9,701.00	985.00	9.2%
Other Employee Benefits		3901-3902	399.00	399.00	83.78	418.00	(19.00)	-4.8%
TOTAL, EMPLOYEE BENEFITS			1,132,165.00	1,132,165.00	273,932.90	1,082,068.00	50,097.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	800.00	800.00	0.00	800.00	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	85,057.00	85,057.00	45,550.81	90,057.00	(5,000.00)	-5.9%
Noncapitalized Equipment		4400	0.00	0.00	5,642.52	28,639.00	(28,639.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,857.00	85,857.00	51,193.33	119,496.00	(33,639.00)	-39.2%
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	15,937.00	15,937.00	3,881.05	15,937.00	0.00	0.0%
Dues and Memberships		5300	5,447.00	5,447.00	5,308.28	6,707.00	(1,260.00)	-23.1%
Insurance		5400-5450	51,300.00	51,300.00	47,796.24	51,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	248,222.00	248,222.00	34,918.60	248,222.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,773.00	30,773.00	15,138.60	30,773.00	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	369,876.00	369,876.00	116,366.16	329,376.00	40,500.00	10.9%
Indications		5900	27,717.00	27,717.00	3,502.03	27,717.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			749,272.00	749,272.00	226,910.96	710,032.00	39,240.00	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	176,742.00	176,742.00	27,824.81	198,350.00	(21,608.00)	-12.2%
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	16,732.58	16,733.00	(16,733.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			176,742.00	176,742.00	44,557.39	215,083.00	(38,341.00)	-21.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(144.00)	144.00	New
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	(144.00)	144.00	New
TOTAL, EXPENDITURES			4,498,725.00	4,498,725.00	1,166,123.18	4,489,260.00	9,465.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	78,281.00	78,281.00	0.00	78,281.00	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			78,281.00	78,281.00	0.00	78,281.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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	(269,277.00)	(269,277.00)	0.00	(211,456.00)	57,821.00	-21.5%
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			(269,277.00)	(269,277.00)	0.00	(211,456.00)	57,821.00	-21.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(347,558.00)	(347,558.00)	0.00	(289,737.00)	57,821.00	-16.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	146,602.00	146,602.00	17,261.21	143,630.00	(2,972.00)	-2.0%
3) Other State Revenue		8300-8599	516,850.00	516,850.00	98,074.88	521,777.00	4,927.00	1.0%
4) Other Local Revenue		8600-8799	5,969.00	12,969.00	22,001.90	36,817.00	23,848.00	183.9%
5) TOTAL, REVENUES			669,421.00	676,421.00	137,337.99	702,224.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,646.00	118,991.00	25,840.94	91,465.00	27,526.00	23.1%
2) Classified Salaries		2000-2999	39,380.00	39,380.00	10,720.28	53,444.00	(14,064.00)	-35.7%
3) Employee Benefits		3000-3999	63,298.00	64,353.00	10,057.53	49,990.00	14,363.00	22.3%
4) Books and Supplies		4000-4999	16,826.00	17,426.00	7,067.83	24,106.00	(6,680.00)	-38.3%
5) Services and Other Operating Expenditures		5000-5999	648,206.00	648,206.00	142,660.41	671,777.00	(23,571.00)	-3.6%
6) Capital Outlay		6000-6999	14,000.00	14,000.00	0.00	0.00	14,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	144.00	(144.00)	New
9) TOTAL, EXPENDITURES			930,950.00	937,950.00	196,346.99	907,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(261,529.00)	(261,529.00)	(59,009.00)	(205,476.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	
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	269,277.00	269,277.00	0.00	211,456.00	(57,821.00)	-21.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			269,277.00	269,277.00	0.00	211,456.00		

2012-13 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			7,748.00	7,748.00	(59,009.00)	5,980.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,212.00	40,212.00		47,809.00	7,597.00	18.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,212.00	40,212.00		47,809.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,212.00	40,212.00		47,809.00		
2) Ending Balance, June 30 (E + F1e)								
			47,960.00	47,960.00		53,789.00		
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	47,960.00	47,960.00		53,789.00		
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		
Inassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
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		
Subtotal, 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		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,500.00	2,500.00	48.49	2,500.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	82,118.00	82,118.00	9,222.76	82,118.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	28,846.00	28,846.00	7,989.96	39,068.00	10,222.00	35.4%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,680.00	2,680.00	0.00	3,026.00	346.00	12.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	30,458.00	30,458.00	0.00	16,918.00	(13,540.00)	-44.5%
TOTAL, FEDERAL REVENUE			146,602.00	146,602.00	17,261.21	143,630.00	(2,972.00)	-2.0%
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	475,865.00	475,865.00	90,415.00	475,865.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	24,322.00	24,322.00	4,806.00	24,032.00	(290.00)	-1.2%
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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	8,466.00	8,466.00	2,853.88	10,815.00	2,349.00	27.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Day 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%

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)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	
All Other State Revenue	All Other	8590	8,197.00	8,197.00	0.00	11,065.00	2,868.00	35.0%
TOTAL, OTHER STATE REVENUE			516,850.00	516,850.00	98,074.88	521,777.00	4,927.00	1.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	5,969.00	5,969.00	4,631.05	4,700.00	(1,269.00)	-21.3%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	3,170.85	17,967.00	17,967.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	7,000.00	14,200.00	14,150.00	7,150.00	102.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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			5,969.00	12,969.00	22,001.90	36,817.00	23,848.00	183.9%
TOTAL, REVENUES			669,421.00	676,421.00	137,337.99	702,224.00	25,803.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	113,646.00	118,991.00	25,840.94	91,465.00	27,526.00	23.1%
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			113,646.00	118,991.00	25,840.94	91,465.00	27,526.00	23.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,131.00	38,131.00	10,690.91	52,213.00	(14,082.00)	-36.9%
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	1,249.00	1,249.00	29.37	1,231.00	18.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,380.00	39,380.00	10,720.28	53,444.00	(14,064.00)	-35.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,377.00	9,792.00	2,041.96	7,538.00	2,254.00	23.0%
PERS		3201-3202	3,700.00	3,700.00	775.36	4,283.00	(583.00)	-15.8%
OASDI/Medicare/Alternative		3301-3302	4,943.00	5,253.00	1,248.59	6,021.00	(768.00)	-14.6%
Health and Welfare Benefits		3401-3402	35,117.00	35,117.00	3,508.82	21,972.00	13,145.00	37.4%
Unemployment Insurance		3501-3502	1,710.00	1,765.00	402.18	1,630.00	135.00	7.6%
Workers' Compensation		3601-3602	8,451.00	8,726.00	1,999.43	8,158.00	568.00	6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0%
PERS Reduction		3801-3802	0.00	0.00	81.19	388.00	(388.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,298.00	64,353.00	10,057.53	49,990.00	14,363.00	22.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,466.00	8,466.00	1,086.59	10,815.00	(2,349.00)	-27.7%
Books and Other Reference Materials		4200	0.00	0.00	4,757.45	0.00	0.00	0.0%
Materials and Supplies		4300	8,360.00	8,960.00	1,223.79	10,291.00	(1,331.00)	-14.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	3,000.00	(3,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,826.00	17,426.00	7,067.83	24,106.00	(6,680.00)	-38.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	568,724.00	568,724.00	126,352.14	571,243.00	(2,519.00)	-0.4%
Travel and Conferences		5200	18,363.00	18,363.00	938.22	35,589.00	(17,226.00)	-93.8%
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	21.59	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	97.82	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	61,119.00	61,119.00	15,250.64	64,945.00	(3,826.00)	-6.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			648,206.00	648,206.00	142,660.41	671,777.00	(23,571.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	14,000.00	14,000.00	0.00	0.00	14,000.00	100.0%
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			14,000.00	14,000.00	0.00	0.00	14,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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)			35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	144.00	(144.00)	New
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	144.00	(144.00)	New
TOTAL, EXPENDITURES			930,950.00	937,950.00	196,346.99	907,700.00	30,250.00	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	269,277.00	269,277.00	0.00	211,456.00	(57,821.00)	-21.5%
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			269,277.00	269,277.00	0.00	211,456.00	(57,821.00)	-21.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			269,277.00	269,277.00	0.00	211,456.00	57,821.00	-21.5%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,911,194.00	3,000,695.00	37,414.40	3,002,529.00	1,834.00	0.1%
2) Federal Revenue		8100-8299	146,602.00	671,684.00	17,261.21	668,712.00	(2,972.00)	-0.4%
3) Other State Revenue		8300-8599	1,057,085.00	1,057,085.00	243,154.98	1,087,417.00	30,332.00	2.9%
4) Other Local Revenue		8600-8799	187,650.00	194,650.00	61,972.94	194,746.00	96.00	0.0%
5) TOTAL, REVENUES			4,302,531.00	4,924,114.00	359,803.53	4,953,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,760,246.00	1,765,591.00	386,333.38	1,744,750.00	20,841.00	1.2%
2) Classified Salaries		2000-2999	747,469.00	747,469.00	219,756.44	762,884.00	(15,415.00)	-2.1%
3) Employee Benefits		3000-3999	1,195,463.00	1,196,518.00	283,990.43	1,132,058.00	64,460.00	5.4%
4) Books and Supplies		4000-4999	102,683.00	103,283.00	58,261.16	143,602.00	(40,319.00)	-39.0%
5) Services and Other Operating Expenditures		5000-5999	1,397,478.00	1,397,478.00	369,571.37	1,381,809.00	15,669.00	1.1%
6) Capital Outlay		6000-6999	190,742.00	190,742.00	44,557.39	215,083.00	(24,341.00)	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,429,675.00	5,436,675.00	1,362,470.17	5,396,960.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,127,144.00)	(512,561.00)	(1,002,666.64)	(443,556.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	78,281.00	78,281.00	0.00	78,281.00	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			(78,281.00)	(78,281.00)	0.00	(78,281.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(1,205,425.00)	(590,842.00)	(1,002,666.64)	(521,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,239,053.00	3,239,053.00		3,574,631.00	335,578.00	10.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,239,053.00	3,239,053.00		3,574,631.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,239,053.00	3,239,053.00		3,574,631.00		
2) Ending Balance, June 30 (E + F1e)								
			2,033,628.00	2,648,211.00		3,052,794.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		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	47,960.00	47,960.00		53,789.00		
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		415,333.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		542,261.00		
Unassigned/Unappropriated Amount		9790	1,985,668.00	2,600,251.00		2,038,511.00		

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	682,008.00	771,509.00	34,172.00	773,058.00	1,549.00	0.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,218,500.00	2,218,500.00	0.00	2,218,500.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Total, Revenue Limit Sources			2,900,508.00	2,990,009.00	34,172.00	2,991,558.00	1,549.00	0.1%
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	10,686.00	10,686.00	3,242.40	10,971.00	285.00	2.7%
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			2,911,194.00	3,000,695.00	37,414.40	3,002,529.00	1,834.00	0.1%
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	525,082.00	0.00	525,082.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	2,500.00	2,500.00	48.49	2,500.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	82,118.00	82,118.00	9,222.76	82,118.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	28,846.00	28,846.00	7,989.96	39,068.00	10,222.00	35.4%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,680.00	2,680.00	0.00	3,026.00	346.00	12.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	30,458.00	30,458.00	0.00	16,918.00	(13,540.00)	-44.5%
TOTAL, FEDERAL REVENUE			146,602.00	671,684.00	17,261.21	668,712.00	(2,972.00)	-0.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	475,865.00	475,865.00	90,415.00	475,865.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	24,322.00	24,322.00	4,806.00	24,032.00	(290.00)	-1.2%
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	86,751.00	86,751.00	20,885.00	94,248.00	7,497.00	8.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	354.00	10,700.00	10,700.00	New
Lottery - Unrestricted and Instructional Materials		8560	50,528.00	50,528.00	7,832.98	60,085.00	9,557.00	18.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	419,619.00	419,619.00	118,862.00	422,487.00	2,868.00	0.7%
TOTAL, OTHER STATE REVENUE			1,057,085.00	1,057,085.00	243,154.98	1,087,417.00	30,332.00	2.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
it		8660	20,000.00	20,000.00	2,743.29	15,000.00	(5,000.00)	-25.0%
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	5,969.00	5,969.00	4,631.05	4,700.00	(1,269.00)	-21.3%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	154,681.00	154,681.00	36,470.72	153,896.00	(785.00)	-0.5%
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	0.00	0.0%
All Other Local Revenue		8699	0.00	7,000.00	15,013.88	14,150.00	7,150.00	102.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
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			187,650.00	194,650.00	61,972.94	194,746.00	96.00	0.0%
TOTAL, REVENUES			4,302,531.00	4,924,114.00	359,803.53	4,953,404.00	29,290.00	0.6%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,450,895.00	1,456,240.00	288,325.54	1,428,727.00	27,513.00	1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	300,602.00	300,602.00	95,149.84	307,449.00	(6,847.00)	-2.3%
Other Certificated Salaries		1900	8,749.00	8,749.00	2,858.00	8,574.00	175.00	2.0%
TOTAL, CERTIFICATED SALARIES			1,760,246.00	1,765,591.00	386,333.38	1,744,750.00	20,841.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	127,399.00	127,399.00	25,977.03	129,081.00	(1,682.00)	-1.3%
Classified Support Salaries		2200	324,802.00	324,802.00	107,418.50	348,892.00	(24,090.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,700.00	675.00	2,115.00	585.00	21.7%
Clerical, Technical and Office Salaries		2400	267,663.00	267,663.00	81,557.91	239,706.00	27,957.00	10.4%
Other Classified Salaries		2900	24,905.00	24,905.00	4,128.00	43,090.00	(18,185.00)	-73.0%
TOTAL, CLASSIFIED SALARIES			747,469.00	747,469.00	219,756.44	762,884.00	(15,415.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	136,314.00	136,729.00	30,339.00	136,505.00	224.00	0.2%
PERS		3201-3202	100,229.00	100,229.00	25,857.46	84,896.00	15,333.00	15.3%
OASDI/Medicare/Alternative		3301-3302	84,108.00	84,418.00	22,851.87	84,285.00	133.00	0.2%
Health and Welfare Benefits		3401-3402	574,561.00	574,561.00	142,423.19	534,608.00	39,953.00	7.0%
Unemployment Insurance		3501-3502	28,928.00	28,983.00	7,104.27	27,542.00	1,441.00	5.0%
Workers' Compensation		3601-3602	139,178.00	139,453.00	32,426.74	132,674.00	6,779.00	4.9%
OPFR, Allocated		3701-3702	121,060.00	121,060.00	19,845.11	121,041.00	19.00	0.0%
Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,686.00	10,686.00	3,059.01	10,089.00	597.00	5.6%
Other Employee Benefits		3901-3902	399.00	399.00	83.78	418.00	(19.00)	-4.8%
TOTAL, EMPLOYEE BENEFITS			1,195,463.00	1,196,518.00	283,990.43	1,132,058.00	64,460.00	5.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,266.00	9,266.00	1,086.59	11,615.00	(2,349.00)	-25.4%
Books and Other Reference Materials		4200	0.00	0.00	4,757.45	0.00	0.00	0.0%
Materials and Supplies		4300	93,417.00	94,017.00	46,774.60	100,348.00	(6,331.00)	-6.7%
Noncapitalized Equipment		4400	0.00	0.00	5,642.52	31,639.00	(31,639.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,683.00	103,283.00	58,261.16	143,602.00	(40,319.00)	-39.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	588,724.00	588,724.00	126,352.14	571,243.00	(2,519.00)	-0.4%
Travel and Conferences		5200	34,300.00	34,300.00	4,819.27	51,526.00	(17,226.00)	-50.2%
Dues and Memberships		5300	5,447.00	5,447.00	5,308.28	6,707.00	(1,260.00)	-23.1%
Insurance		5400-5450	51,300.00	51,300.00	47,796.24	51,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	248,222.00	248,222.00	34,940.19	248,222.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,773.00	30,773.00	15,236.42	30,773.00	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	430,995.00	430,995.00	131,616.80	394,321.00	36,674.00	8.5%
Communications		5900	27,717.00	27,717.00	3,502.03	27,717.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,397,478.00	1,397,478.00	369,571.37	1,381,809.00	15,669.00	1.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	190,742.00	190,742.00	27,824.81	198,350.00	(7,608.00)	-4.0%
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	16,732.58	16,733.00	(16,733.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,742.00	190,742.00	44,557.39	215,083.00	(24,341.00)	-12.8%
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	35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,594.00	35,594.00	0.00	16,774.00	18,820.00	52.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,429,675.00	5,436,675.00	1,362,470.17	5,396,960.00	39,715.00	0.7%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
IND 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	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	78,281.00	78,281.00	0.00	78,281.00	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			78,281.00	78,281.00	0.00	78,281.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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)			(78,281.00)	(78,281.00)	0.00	(78,281.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
6300	Lottery: Instructional Materials	7,276.00
7091	Economic Impact Aid: Limited English Profici	46,513.00
Total, Restricted Balance		<u>53,789.00</u>

Function	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	60,000.00	60,000.00	0.00	61,500.00	1,500.00	2.5%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,500.00	19,500.00	951.80	20,000.00	500.00	2.6%
5) TOTAL REVENUES			85,000.00	85,000.00	951.80	87,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,924.00	4,924.00	1,583.08	4,749.00	175.00	3.6%
2) Classified Salaries		2000-2999	68,412.00	68,412.00	14,020.66	69,693.00	(1,281.00)	-1.9%
3) Employee Benefits		3000-3999	31,774.00	31,774.00	6,668.08	32,022.00	(248.00)	-0.8%
4) Books and Supplies		4000-4999	49,000.00	49,000.00	9,777.55	54,500.00	(5,500.00)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	9,171.00	9,171.00	896.50	4,317.00	4,854.00	52.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			163,281.00	163,281.00	32,945.87	165,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,281.00)	(78,281.00)	(31,994.07)	(78,281.00)		
D. OTHER FINANCING SOURCES/USES								
Refund Transfers, Transfers In		8900-8929	78,281.00	78,281.00	0.00	78,281.00	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			78,281.00	78,281.00	0.00	78,281.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(31,994.07)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
		Revolving Cash						
		9711	0.00	0.00		0.00		
		Stores						
		9712	0.00	0.00		0.00		
		Prepaid Expenditures						
		9713	0.00	0.00		0.00		
		All Others						
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		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		

Function	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	60,000.00	60,000.00	0.00	61,500.00	1,500.00	2.5%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,000.00	60,000.00	0.00	61,500.00	1,500.00	2.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500.00	5,500.00	0.00	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	0.00	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	951.80	20,000.00	500.00	2.6%
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%
Licenses and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,500.00	19,500.00	951.80	20,000.00	500.00	2.6%
TOTAL, REVENUES			85,000.00	85,000.00	951.80	87,000.00		

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 & C (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	4,924.00	4,924.00	1,583.08	4,749.00	175.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,924.00	4,924.00	1,583.08	4,749.00	175.00	3.6%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	68,412.00	68,412.00	14,020.66	69,693.00	(1,281.00)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,412.00	68,412.00	14,020.66	69,693.00	(1,281.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	406.00	406.00	130.60	392.00	14.00	3.4%
PERS		3201-3202	7,092.00	7,092.00	1,306.19	6,282.00	810.00	11.4%
OASDI/Medicare/Alternative		3301-3302	5,083.00	5,083.00	1,051.35	5,180.00	(97.00)	-1.9%
Health and Welfare Benefits		3401-3402	14,532.00	14,532.00	2,998.76	14,532.00	0.00	0.0%
Unemployment Insurance		3501-3502	807.00	807.00	171.60	819.00	(12.00)	-1.5%
Workers' Compensation		3601-3602	3,833.00	3,833.00	821.77	3,913.00	(80.00)	-2.1%
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	183.39	882.00	(882.00)	
Other Employee Benefits		3901-3902	21.00	21.00	4.42	22.00	(1.00)	
TOTAL, EMPLOYEE BENEFITS			31,774.00	31,774.00	6,668.08	32,022.00	(248.00)	-0.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,000.00	8,000.00	1,496.94	8,500.00	(500.00)	-6.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	41,000.00	41,000.00	8,280.61	46,000.00	(5,000.00)	-12.2%
TOTAL, BOOKS AND SUPPLIES			49,000.00	49,000.00	9,777.55	54,500.00	(5,500.00)	-11.2%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	32.00	0.00	0.00	0.0%
Dues and Memberships		5300	261.00	261.00	0.00	261.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,979.00	6,979.00	676.62	2,979.00	4,000.00	57.3%
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	956.00	956.00	187.88	956.00	0.00	0.0%
Communications		5900	975.00	975.00	0.00	121.00	854.00	87.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,171.00	9,171.00	896.50	4,317.00	4,854.00	52.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,281.00	163,281.00	32,945.87	165,281.00		

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 & C
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	78,281.00	78,281.00	0.00	78,281.00	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			78,281.00	78,281.00	0.00	78,281.00	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,281.00	78,281.00	0.00	78,281.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



Function	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	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	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
a) Refund Transfers, 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		

2012-13 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

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

2012-13 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Function	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)
OTHER STATE REVENUE								
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%
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 & C (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7438	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	0.00	0.00	0.00		

Function	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)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	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								
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%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Location	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	0.00	1.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.00	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	0.00	54,752.54	140,000.00	(140,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	54,752.54	140,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(54,751.54)	(140,000.00)		
D. OTHER FINANCING SOURCES/USES								
Perfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D. (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(54,751.54)	(140,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		(42,661.00)	(42,661.00)	New
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		(42,661.00)		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		(42,661.00)		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		(182,661.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		(182,661.00)		

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		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	1.00	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	1.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	1.00	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)
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	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	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%

Function	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	54,752.54	140,000.00	(140,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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	54,752.54	140,000.00	(140,000.00)	New
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	0.00	54,752.54	140,000.00		

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 & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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	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%
(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		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



Location	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	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	5,971.00	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	6,600.00	6,600.00	(6,600.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	12,571.00	6,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(12,571.00)	(6,600.00)		
D. OTHER FINANCING SOURCES/USES								
Refund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(12,571.00)	(6,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		6,600.00	6,600.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		6,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		6,600.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		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	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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	0.00	0.00	5,971.00	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	5,971.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	322.00	322.00	(322.00)	New
Other Debt Service - Principal		7439	0.00	0.00	6,278.00	6,278.00	(6,278.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	6,600.00	6,600.00	(6,600.00)	New
TOTAL EXPENDITURES			0.00	0.00	12,571.00	6,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

(1)

(2)

(3)

Location	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	596.32	2,500.00	0.00	0.0%
5) TOTAL REVENUES			2,500.00	2,500.00	596.32	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)	596.32	(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		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(500.00)	596.32	(500.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	63,164.00	63,164.00		58,314.00	(4,850.00)	-7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,164.00	63,164.00		58,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,164.00	63,164.00		58,314.00		
2) Ending Net Position, June 30 (E + F1e)			62,664.00	62,664.00		57,814.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	62,664.00	62,664.00		57,814.00		

Location	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)
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	596.32	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	596.32	2,500.00	0.00	0.0%
TOTAL REVENUES			2,500.00	2,500.00	596.32	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 & D (F)
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	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								
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	0.0%
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%

Option	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)
DEPRECIATION								
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Net Position		<u>0.00</u>

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	254.43	254.43	226.00	254.43	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	127.23	127.23	115.00	127.23	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	381.66	381.66	341.00	381.66	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	155.62	155.62	137.00	155.62	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Portion*						
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)	381.66	381.66	341.00	381.66	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)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,769,605.08	3,744,523.85	3,708,640.10	3,440,376.41	3,127,625.01	2,841,516.76	3,624,340.83	3,478,599.83
B. RECEIPTS									
Revenue Limit Sources			7,951.00	34,337.00	2,509.00			86,517.00	39,496.00
Principal Apportionment							1,110,000.00		970.00
Property Taxes		515.74	686.80	1,033.25	1,006.61	934.98	970.00		970.00
Miscellaneous Funds		9,932.77			7,328.44				565,863.00
Federal Revenue			44,018.00	95,941.00	155,843.98	92,624.00	101,742.00	101,772.00	113,404.00
Other State Revenue									
Other Local Revenue		5,442.21	4,395.62	7,741.89	44,942.22	2,861.50		60,000.00	
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		15,890.72	57,051.42	139,053.14	211,630.25	96,420.48	1,212,712.00	249,259.00	719,753.00
C. DISBURSEMENTS									
Certificated Salaries		26,502.70	32,765.40	163,572.60	163,492.68	164,240.86	165,000.00	165,000.00	165,000.00
Classified Salaries		33,600.79	52,538.24	68,066.34	65,551.07	65,068.91	66,000.00	67,000.00	67,000.00
Employee Benefits		42,962.01	38,265.91	99,193.73	103,568.78	96,976.24	135,000.00	98,000.00	98,000.00
Books and Supplies		(1,238.38)	2,353.31	33,761.09	23,385.14	8,901.31	15,000.00	5,000.00	5,000.00
Services		56,216.63	138,444.79	29,655.16	145,254.79	51,004.68	15,000.00	35,000.00	150,000.00
Capital Outlay			7,019.18	20,805.63	16,732.58	2,531.26		25,000.00	0.00
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		158,043.75	271,386.83	415,054.55	517,985.04	388,723.26	428,567.93	395,000.00	485,000.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury			2,900.00						
Accounts Receivable		46,240.36	82,519.68	9,590.01	8,450.25				
Due From Other Funds		34,597.06					2,680.00		
Stores									
Prepaid Expenditures									
Other Current Assets									
SUBTOTAL ASSETS		80,837.42	82,519.68	9,590.01	8,450.25	(276.48)	2,680.00	0.00	0.00
Liabilities									
Accounts Payable		(26,301.61)	(95,932.08)	1,852.29	14,848.86	(6,471.01)	4,000.00		17,000.00
Due To Other Funds									
Current Loans									
Deferred Revenues		(9,932.77)							
SUBTOTAL LIABILITIES		(36,234.38)	(95,932.08)	1,852.29	14,848.86	(6,471.01)	4,000.00	0.00	17,000.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS		117,071.80	178,451.66	7,737.72	(6,396.61)	6,194.53	(1,320.00)	0.00	(17,000.00)
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET		(25,061.23)	(35,863.75)	(268,263.69)	(312,751.40)	(286,108.25)	782,824.07	(145,741.00)	217,753.00
F. ENDING CASH (A + E)		3,744,523.85	3,708,640.10	3,440,376.41	3,127,625.01	2,841,516.76	3,624,340.83	3,478,599.83	3,696,352.83
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
Nov	3,696,352.83	3,399,764.83	4,073,199.31	3,684,331.31				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	19,750.00			216,135.00	366,362.00		773,057.00	773,057.00
Property Taxes		985,000.00		50,000.00	73,500.00		2,218,500.00	2,218,500.00
Miscellaneous Funds	970.00	970.00	970.00	974.62			10,972.00	10,972.00
Federal Revenue	1,730.00	6,144.00	35,162.00	42,531.79			668,712.00	668,712.00
Other State Revenue	86,809.00	100,282.00	90,000.00	75,000.00	29,981.02		1,087,417.00	1,087,417.00
Other Local Revenue				69,362.56			194,746.00	194,746.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	109,259.00	1,092,396.00	126,132.00	454,003.97	469,843.02	0.00	4,953,404.00	4,953,404.00
C. DISBURSEMENTS								
Certificated Salaries	165,000.00	165,000.00	165,000.00	204,175.76			1,744,750.00	1,744,750.00
Classified Salaries	67,000.00	67,000.00	67,000.00	77,058.65			762,884.00	762,884.00
Employee Benefits	98,000.00	98,000.00	98,000.00	126,091.33			1,132,058.00	1,132,058.00
Books and Supplies	5,000.00	5,000.00	35,000.00	6,440.00			143,602.47	143,602.00
Services	75,000.00	75,000.00	150,000.00	150,000.00	311,232.95		1,381,809.00	1,381,809.00
Capital Outlay	0.00	0.00	0.00	0.00	142,984.35		215,083.00	215,083.00
Other Outgo				16,774.00			16,774.00	16,774.00
Interfund Transfers Out				45,713.07			78,281.00	78,281.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	410,000.00	410,000.00	515,000.00	626,252.81	454,227.30	0.00	5,475,241.47	5,475,241.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							(500.00)	
Accounts Receivable	4,153.00	9,038.48					162,895.20	
Due From Other Funds				148,000.00			182,597.06	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	4,153.00	9,038.48	0.00	148,000.00	0.00	0.00	344,992.26	
Liabilities								
Accounts Payable		18,000.00					(73,005.55)	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							(9,932.77)	
SUBTOTAL LIABILITIES	0.00	18,000.00	0.00	0.00	0.00	0.00	(82,938.32)	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	4,153.00	(8,961.52)	0.00	148,000.00	0.00	0.00	427,930.58	
E. NET INCREASE/DECREASE								
(B - C + D)	(266,588.00)	673,434.48	(388,868.00)	(24,248.84)	15,615.72	0.00	(93,906.89)	(521,837.00)
F. ENDING CASH (A + E)	3,399,764.83	4,073,199.31	3,684,331.31	3,660,082.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							3,675,698.19	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
Nov		3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable									
Due To Other Funds									
Current Loans									
Deferred Revenues									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Nov	3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7800-7829							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,660,082.47	3,660,082.47	3,660,082.47	3,660,082.47			3,660,082.47	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,660,082.47	

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: Dec. 11, 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.

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
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 budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption.	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 budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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	

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Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 186,190.00
- 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) 3,310,673.00

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) 5.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 96,380.00

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)	395,143.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	138,637.00
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)	41,964.60
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)	146.12
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)	96,380.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	491,510.72
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	491,510.72

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,264,403.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	603,125.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	108,172.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	71,302.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	179,763.00
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)	39,811.00
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)	10,415.00
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)	704,736.40
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)	2,453.88
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)	96,380.00
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)	165,281.00
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)	4,245,842.28

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)	11.58%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	11.58%
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Part IV - Carry-forward Adjustment

A 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)	491,510.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	46,105.69
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 (13.37%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5%) times Part III, Line B18); zero if positive	0.00
Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Approved indirect cost rate: 13.37%
Highest rate used in any program: 5.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3550	2,882.00	144.00	5.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A) (B)	2013-14 Projection (C)	% Change (Cols. E-C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,002,529.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,098.71	2.28%	7,260.71	2.56%	7,446.71
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		12.86	2.02%	13.12	2.29%	13.42
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		226.04	1.02%	228.35	0.76%	230.08
d. Total Base Revenue Limit [(Line A1a plus A1b) times A1c] (ID 0034, 0724)		1,607,499.28	3.33%	1,660,979.08	3.34%	1,716,426.71
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		2,217,041.00	-17.04%	1,839,330.00	-4.43%	1,757,796.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		3,824,540.28	-8.48%	3,500,309.08	-0.75%	3,474,222.71
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		2,972,738.67	-8.48%	2,720,720.24	-0.75%	2,700,443.83
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	0.00
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		29,790.00	17.49%	35,000.00	0.00%	35,000.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		3,002,528.67	-8.22%	2,755,720.24	-0.74%	2,735,443.83
2. Federal Revenues	8100-8299	525,082.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	565,640.00	-4.53%	540,000.00	0.00%	540,000.00
4. Other Local Revenues	8600-8799	157,929.00	1.31%	160,000.00	0.63%	161,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(211,456.00)	-30.50%	(146,970.00)	39.25%	(204,659.00)
6. Total (Sum lines A1l thru A5)		4,039,723.67	-18.09%	3,308,750.24	-2.33%	3,231,784.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,653,285.00		1,586,285.00
b. Step & Column Adjustment				5,000.00		5,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(72,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,653,285.00	-4.05%	1,586,285.00	0.32%	1,591,285.00
2. Classified Salaries						
a. Base Salaries				709,440.00		632,440.00
b. Step & Column Adjustment				5,000.00		5,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(82,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	709,440.00	-10.85%	632,440.00	0.79%	637,440.00
3. Employee Benefits	3000-3999	1,082,068.00	-12.10%	951,157.00	0.93%	960,000.00
4. Books and Supplies	4000-4999	119,496.00	-28.15%	85,857.00	-4.49%	82,000.00
5. Services and Other Operating Expenditures	5000-5999	710,032.00	5.49%	749,000.00	0.13%	750,000.00
6. Capital Outlay	6000-6999	215,083.00	-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	(144.00)	4.17%	(150.00)	0.00%	(150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,281.00	-74.45%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,567,541.00	-11.89%	4,024,589.00	0.40%	4,040,575.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(527,817.33)		(715,838.76)		(808,790.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		3,526,822.00		2,999,004.67		2,283,165.91
2. Ending Fund Balance (Sum lines C and D1)		2,999,004.67		2,283,165.91		1,474,375.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,900.00		2,900.00		2,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	415,333.00		218,000.00		218,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	542,261.00		512,012.00		515,273.00
2. Unassigned/Unappropriated	9790	2,038,511.00		1,550,253.91		738,202.74
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,999,005.00		2,283,165.91		1,474,375.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	542,261.00		512,012.00		515,273.00
c. Unassigned/Unappropriated	9790	2,038,511.00		1,550,253.91		738,202.74
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,580,772.00		2,062,265.91		1,253,475.74
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.						
Less 1.0 FTE Certificated and 1.5 classified FTE, in addition to not filling some stipend positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A-A) (B)	2013-14 Projection (C)	% Change (Cols. E-C-C) (D)	2014-15 Projection (E)
After projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	143,630.00	-3.57%	138,500.00	0.00%	138,500.00
3. Other State Revenues	8300-8599	521,777.00	-0.34%	520,000.00	-0.38%	518,000.00
4. Other Local Revenues	8600-8799	36,817.00	-34.81%	24,000.00	0.00%	24,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	211,456.00	-30.50%	146,970.00	39.25%	204,659.00
6. Total (Sum lines A1 thru A5)		913,680.00	-9.22%	829,470.00	6.71%	885,159.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,465.00		92,965.00
b. Step & Column Adjustment				1,500.00		1,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,465.00	1.64%	92,965.00	1.61%	94,465.00
2. Classified Salaries						
a. Base Salaries				53,444.00		54,144.00
b. Step & Column Adjustment				700.00		400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,444.00	1.31%	54,144.00	0.74%	54,544.00
3. Employee Benefits	3000-3999	49,990.00	0.02%	50,000.00	0.00%	50,000.00
4. Books and Supplies	4000-4999	24,106.00	-33.63%	16,000.00	0.00%	16,000.00
5. Services and Other Operating Expenditures	5000-5999	671,777.00	-0.26%	670,000.00	0.00%	670,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,774.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	144.00	4.17%	150.00	0.00%	150.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		907,700.00	-2.69%	883,259.00	0.22%	885,159.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		5,980.00		(53,789.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,809.00		53,789.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		53,789.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	53,789.00				
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)		53,789.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A) (B)	2013-14 Projection (C)	% Change (Cols. E-C) (D)	2014-15 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,002,529.00	-8.22%	2,755,720.24	-0.74%	2,735,443.83
2. Federal Revenues	8100-8299	668,712.00	-79.29%	138,500.00	0.00%	138,500.00
3. Other State Revenues	8300-8599	1,087,417.00	-2.32%	1,060,000.00	-0.19%	1,058,000.00
4. Other Local Revenues	8600-8799	194,746.00	-5.52%	184,000.00	0.54%	185,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		4,953,403.67	-16.46%	4,138,220.24	-0.51%	4,116,943.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,744,750.00		1,679,250.00
b. Step & Column Adjustment				6,500.00		6,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(72,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,744,750.00	-3.75%	1,679,250.00	0.39%	1,685,750.00
2. Classified Salaries						
a. Base Salaries				762,884.00		686,584.00
b. Step & Column Adjustment				5,700.00		5,400.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(82,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	762,884.00	-10.00%	686,584.00	0.79%	691,984.00
3. Employee Benefits	3000-3999	1,132,058.00	-11.56%	1,001,157.00	0.88%	1,010,000.00
4. Books and Supplies	4000-4999	143,602.00	-29.07%	101,857.00	-3.79%	98,000.00
5. Services and Other Operating Expenditures	5000-5999	1,381,809.00	2.69%	1,419,000.00	0.07%	1,420,000.00
6. Capital Outlay	6000-6999	215,083.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,774.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,281.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
J. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,475,241.00	-10.36%	4,907,848.00	0.36%	4,925,734.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(521,837.33)		(769,627.76)		(808,790.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,574,631.00		3,052,793.67		2,283,165.91
2. Ending Fund Balance (Sum lines C and D1)		3,052,793.67		2,283,165.91		1,474,375.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,900.00		2,900.00		2,900.00
b. Restricted	9740	53,789.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	413,333.00		218,000.00		218,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	542,261.00		512,012.00		515,273.00
2. Unassigned/Unappropriated	9790	2,038,511.00		1,550,253.91		738,202.74
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		3,052,794.00		2,283,165.91		1,474,375.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	542,261.00		512,012.00		515,273.00
c. Unassigned/Unappropriated	9790	2,038,511.00		1,550,253.91		738,202.74
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)		2,580,772.00		2,062,265.91		1,253,475.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		47.14%		42.02%		25.45%
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):						
<hr/>						
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				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		341.00		333.00		332.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,475,241.00		4,907,848.00		4,925,734.00
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)		5,475,241.00		4,907,848.00		4,925,734.00
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)		219,009.64		196,313.92		197,029.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		61,000.00		61,000.00		61,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		219,009.64		196,313.92		197,029.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
*Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%	648,919.00	-100.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		0.00	0.00%	648,919.00	-100.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	140,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		140,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(140,000.00)		648,919.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	(42,661.00)		(182,661.00)		466,258.00
2. Ending Fund Balance (Sum lines C and D1)		(182,661.00)		466,258.00		466,258.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(182,661.00)		466,258.00		466,258.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(182,661.00)		466,258.00		466,258.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
AT THE SAB OCTOBER 24, 2012, BOARD MEETING, THE SAB BOARD APPROVED SPJUSD LOYALTON HIGH SCHOOL CONCEPTUAL FACILITY HARDSHIP PROJECT IN THE AMOUNT OF \$1,081,532. THE DISTRICT'S FINANCIAL HARDSHIP IS SCHEDULED TO BE VOTED ON AT THE FEBRUARY 27, 2013, SAB. BY SPJUSD BOARD OF TRUSTEE APPROVED RESOLUTION, THE GENERAL FUND IS LOANING THE STATE FACILITY FUND TO COVER THE COST FOR THE MOLD ABATEMENT AND MONITORING UNTIL FUTURE PROJECT FUNDING IS KNOWN. SPJUSD IS PLANNING TO START CONSTRUCTION LATE 2013 SPRING.						



Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,475,241.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	176,275.00
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	215,083.00
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	78,281.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	153,278.00
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	9,749.00
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)				456,391.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		78,281.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				4,920,856.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,920,856.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		353.24	
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)		353.24	
D. Charter school ADA adjustments (From Section V)		0.00	
E. Adjusted total ADA (Lines C plus D)		353.24	
F. Expenditures per ADA (Line I.G divided by Line II.E)		13,930.63	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		4,817,580.12	12,658.19
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)		4,817,580.12	12,658.19
B. Required effort (Line A.2 times 90%)		4,335,822.11	11,392.37
C. Current year expenditures (Line I.G and Line II.F)		4,920,856.00	13,930.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	4,920,856.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		13,930.63
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Charter School Name/Reason for Adjustment	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



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	6,886.71	6,886.71	6,886.71
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,098.71	7,098.71	7,098.71
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,098.71	7,098.71	7,098.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	13.14	13.14	12.86
c. Revenue Limit ADA	0033	226.04	226.04	226.04
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	1,607,562.57	1,607,562.57	1,607,499.28
6. Allowance for Necessary Small School	0489	2,099,543.00	2,214,690.00	2,217,041.00
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 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	3,707,105.57	3,822,252.57	3,824,540.28
CIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,881,459.02	2,970,960.48	2,972,738.67
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	29,735.00	29,735.00	29,790.00
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	10,686.00	10,686.00	10,971.00
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)	---	19,049.00	19,049.00	18,819.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,900,508.02	2,990,009.48	2,991,557.67

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	2,218,500.00	2,218,500.00	2,218,500.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	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	2,218,500.00	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	682,008.02	771,509.48	773,057.67
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	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	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	682,008.02	771,509.48	773,057.67
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	193.00	193.00	193.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	814.00	814.00	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	78,281.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					78,281.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	78,281.00	78,281.00		

The 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 budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. First Interim Projected Year Totals data for Current Year are extracted. If First 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		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	226.04	226.04	0.0%	Met
1st Subsequent Year (2013-14)	206.39	228.35	10.6%	Not Met
2nd Subsequent Year (2014-15)	230.08	230.08	0.0%	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 budget adoption 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: Downieville Elementary School Rev Limit from NSS to ADA.
(required if NOT met)

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 budget adoption.

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	386	373	-3.4%	Not Met
1st Subsequent Year (2013-14)	373	364	-2.4%	Not Met
2nd Subsequent Year (2014-15)	365	363	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment on the first day of school was 389. Enrollment on 10/3/2012 was 384, but only 373 students attended school.

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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	423	457	92.6%
Second Prior Year (2010-11)	394	424	92.9%
First Prior Year (2011-12)	383	413	92.7%
		Historical Average Ratio:	92.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.2%

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 A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	341	373	91.4%	Met
1st Subsequent Year (2013-14)	333	364	91.5%	Met
2nd Subsequent Year (2014-15)	332	363	91.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: 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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	2,900,508.00		
1st Subsequent Year (2013-14)	2,717,165.00	2,755,720.00	1.4%	Met
2nd Subsequent Year (2014-15)	2,703,333.00	2,735,443.00	1.2%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

NSS Calculation.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999):		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	3,698,090.99	4,583,775.56	80.7%
Second Prior Year (2010-11)	3,481,540.18	4,409,974.42	78.9%
First Prior Year (2011-12)	3,420,964.74	4,273,836.21	80.0%
Historical Average Ratio:			79.9%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.9% to 83.9%	75.9% to 83.9%	75.9% to 83.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	3,444,793.00	4,489,260.00	76.7%	Met
1st Subsequent Year (2013-14)	3,169,882.00	4,004,589.00	79.2%	Met
2nd Subsequent Year (2014-15)	3,188,725.00	4,020,575.00	79.3%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget adoption.

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First 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 (2012-13)	146,602.00	668,712.00	356.1%	Yes
1st Subsequent Year (2013-14)	132,602.00	138,500.00	4.4%	No
2nd Subsequent Year (2014-15)	132,602.00	138,500.00	4.4%	No

Explanation:
(required if Yes)

Year 12/13: One-Year of Secure Rural School Reauthorization.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	1,057,085.00	1,087,417.00	2.9%	No
1st Subsequent Year (2013-14)	576,539.00	1,060,000.00	83.9%	Yes
2nd Subsequent Year (2014-15)	568,207.00	1,058,000.00	86.2%	Yes

Explanation:
(required if Yes)

Year 13/14 & 14/15: First Interim Includes transportation funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	187,650.00	194,746.00	3.8%	No
1st Subsequent Year (2013-14)	189,609.00	184,000.00	-3.0%	No
2nd Subsequent Year (2014-15)	187,855.00	185,000.00	-1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	102,683.00	143,602.00	39.8%	Yes
1st Subsequent Year (2013-14)	101,500.29	101,857.00	0.4%	No
2nd Subsequent Year (2014-15)	101,500.00	98,000.00	-3.4%	No

Explanation:
(required if Yes)

Year 12/13: Increase budget to replace broken mobile lab computers and teachers laptops at each school site.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	1,397,478.00	1,381,809.00	-1.1%	No
1st Subsequent Year (2013-14)	1,452,126.00	1,419,000.00	-2.3%	No
2nd Subsequent Year (2014-15)	1,404,363.00	1,420,000.00	1.1%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	1,391,337.00	1,950,875.00	40.2%	Not Met
1st Subsequent Year (2013-14)	898,750.00	1,382,500.00	53.8%	Not Met
2nd Subsequent Year (2014-15)	888,664.00	1,381,500.00	55.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,500,161.00	1,525,411.00	1.7%	Met
1st Subsequent Year (2013-14)	1,553,626.29	1,520,857.00	-2.1%	Met
2nd Subsequent Year (2014-15)	1,505,863.00	1,518,000.00	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 budget adoption 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) Year 12/13: One-Year of Secure Rural School Reauthorization.

Explanation: Other State Revenue (linked from 6A if NOT met) Year 13/14 & 14/15: First Interim Includes transportation funding.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	55,079.56	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	47.1%	42.0%	25.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.7%	14.0%	8.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(527,817.00)	4,567,541.00	11.6%	Met
1st Subsequent Year (2013-14)	(715,838.76)	4,024,589.00	17.8%	Not Met
2nd Subsequent Year (2014-15)	(808,790.17)	4,040,575.00	20.0%	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)

District is working on a reduction plan to reduce deficit spending.

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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)	3,052,794.00		Met
1st Subsequent Year (2013-14)	2,283,165.91		Met
2nd Subsequent Year (2014-15)	1,474,375.74		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 (2012-13)	3,660,082.47		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$61,000 (greater of)	0	to	300
4% or \$61,000 (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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	341	333	332
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,475,241.00	4,907,848.00	4,925,734.00
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)	5,475,241.00	4,907,848.00	4,925,734.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	219,009.64	196,313.92	197,029.36
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	61,000.00	61,000.00	61,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	219,009.64	196,313.92	197,029.36

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	542,261.00	512,012.00	515,273.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,038,511.00	1,550,253.91	738,202.74
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)	2,580,772.00	2,062,265.91	1,253,475.74
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	47.14%	42.02%	25.45%
District's Reserve Standard (Section 10B, Line 7):	219,009.64	196,313.92	197,029.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

If Yes, identify the interfund borrowings:

The General Fund has loaned the State Facility Fund cash for mold abatement/bridge cash until funds are received by Office of Schools Construction. Facility Hardship approved Sept. 2012 and Financial Hardship will be presented Feb. 2013.

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 Reserves ends fiscal year 2012-13.

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(269,277.00)	(211,456.00)	-21.5%	(57,821.00)	Not Met
1st Subsequent Year (2013-14)	(767,925.00)	(146,970.00)	-80.9%	(620,955.00)	Not Met
2nd Subsequent Year (2014-15)	(783,019.00)	(204,659.00)	-73.9%	(578,360.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	78,281.00	78,281.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	79,762.00	15,000.00	-81.2%	(64,762.00)	Not Met
2nd Subsequent Year (2014-15)	80,345.00	15,000.00	-81.3%	(65,345.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

2013-14 & 2014-15 includes funding from the State for transportation. For FY2012-13, reduction is mostly for Special Education encroachment.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Plan to change from in-house prepared meals to prepackaged frozen meals.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Unrestricted	Portable Lease Payment	6,279
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted	Vacation Benefits	16,426

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,426	20,000	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Total Annual Payments:	16,426	20,000	0	0
Has total annual payment increased over prior year (2011-12)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Vacation hours for employees has increased as well as their hourly rate of pay.

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

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

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

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

2. OPEB Liabilities

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

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	121,060.00	121,060.00
1st Subsequent Year (2013-14)	121,060.00	121,060.00
2nd Subsequent Year (2014-15)	121,060.00	121,060.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	121,060.00	121,041.00
1st Subsequent Year (2013-14)		121,060.00
2nd Subsequent Year (2014-15)		121,060.00

Data must be entered.
Data must be entered.

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	40,671.00	96,379.00
1st Subsequent Year (2013-14)	82,192.00	82,192.00
2nd Subsequent Year (2014-15)	55,360.00	60,000.00

d. Number of retirees receiving OPEB benefits

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	3	8
1st Subsequent Year (2013-14)	6	6
2nd Subsequent Year (2014-15)	4	4

4. Comments:

S7 Identification of the District's Unfunded Liability for Self-insurance Programs

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

1. a. Does your 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 budget adoption in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	389,000.00	389,000.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2012-13)
 - 1st Subsequent Year (2013-14)
 - 2nd Subsequent Year (2014-15)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2012-13)
 - 1st Subsequent Year (2013-14)
 - 2nd Subsequent Year (2014-15)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2012-13)	139,178.00	139,178.00
a. 1st Subsequent Year (2013-14)	140,679.00	140,679.00
a. 2nd Subsequent Year (2014-15)	142,287.00	142,287.00
b. Current Year (2012-13)	139,178.00	139,178.00
b. 1st Subsequent Year (2013-14)	140,679.00	140,679.00
b. 2nd Subsequent Year (2014-15)	142,287.00	142,287.00

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

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

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	26.1	25.1	25.0	25.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

If Yes, explain the nature of the new costs:

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step & column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

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

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." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	24.1	21.4	21.4	21.4

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases			

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Health and Welfare (H&W) Benefits			
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 Budget Adoption			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

S8C. Cost Analysis of 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." There are no extractions in this section.

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	9.1	7.5	7.5	7.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

4. Amount included for any tentative salary schedule increases

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

State Facility Fund, Health & safety expenditures prior to facility hardship project is funded.

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

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

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

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

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

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

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

Comments:
(optional)

A6. Health benefits capped for Classified, Management and Confidential staff.

End of School District First Interim Criteria and Standards Review