

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

June 19, 2013

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

This meeting will be available for videoconferencing at
Sierra-Plumas Joint Unified School District Office,
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, 109 Beckwith Road, Room 3, Loyalton, CA and, when feasible, attached to the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded and cell phones are to be silent.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA
- D. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent's Report
 - a. Student Activities:
 - i. Senior Projects
 - ii. FFA Banquet
 - iii. Graduation
 - 2. Business Report
 - a. Board Report-Expenditures by Object 7/01/12 to 5/31/13**
 - b. Ninth Month Enrollments for the 2012-2013 School Year**
 - c. Update to Board on waste mgmt program per BP 3511.1
 - d. 2012-13 Second Interim Report Letter from the California Department of Education**
 - e. Michael Moore, Board President, to act as interim signature authority for Sierra-Plumas Joint Unified School District
 - 3. Staff Reports (5 minutes)
 - 4. SPTA Report (5 minutes)
 - 5. Board Members' Report (5 minutes)
 - 6. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held May 14, 2013**
2. Approval of the minutes of the Special Board meeting held May 29, 2013**
3. Approval of the bill warrants for the month of May 2013**
4. Authorization to submit the Consolidated Application for Funding, 2013-14**
5. Appointment of personnel to fill 2013-2014 Extra Duty Assignments**
6. Assignment of Juan Lopez-Martinez, custodian, Loyalton Schools, (1.0 FTE), effective July 1, 2013

F. ACTION ITEMS

1. Old Business
 - a. Home-To-School Transportation Services, 2013-14 school year, Loyalton Schools (Hardeman)
2. New Business
 - a. Employer Response to Confidential Employees' Proposal, 2013-2014^^ (Hardeman)
 - b. Acceptance notice of resignation from Margaret Daigle, Instructional Aide and Library Aide, (3.5 hours daily) Downieville School, effective June 7, 2013 (**under separate cover)
 - c. Acceptance of notice of resignation from Judith Hall, Title I (4 hours daily) and EIA/ELL Instructional Aide (35 minutes daily), Loyalton High School, effective June 7, 2013 (**under separate cover)
 - d. Acceptance of notice of resignation from Sarai Mendoza, Noon Supervision (40 minutes daily), Loyalton High School, effective June 7, 2013 (**under separate cover)
 - e. Extend 1.5 FTE custodian positions layoff date from June 30, 2013, to August 30, 2013 (Hardeman)
 - f. Katie Campbell and Jason Perry designated 2013-2014 California Interscholastic Federation representatives for the league**
 - g. Board Meeting Calendar Revision due to address change^^
 - h. Revision to 2013-14 School Calendar^^ (changing length of 9th school month)
 - i. Donation of Coronado cultured stone from Basalite Concrete Products* (Stock)
 - j. Ford/Super Club Wagon 3D rebid, minimum required** (Asquith)
 - k. Public Hearing to receive comments regarding the 2013-2014 Sierra-Plumas Joint Unified School District proposed budget, pursuant to Ed Code §42103, 42122, 42123, and 42127**

- l. Adoption of 2013-2014 Budget and Criteria & Standards Report** (Asquith)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- m. Board Policy 5030, Student Wellness^^
- n. Board Policy 5131.2, Bullying^^
- o. Board Policy 5145.3, Nondiscrimination/Harassment^^
- p. Exhibit 5145.6, Parental Notifications^^
- q. Board Policy 6112, School Day^^
- r. Administrative Regulation 6112, School Day^^
- s. Board Policy 6159.2, Nonpublic, Nonsectarian School and Agency Services for Special Education^^
- t. Administrative Regulation 6159.2, Nonpublic, Nonsectarian School and Agency Services for Special Education^^
- u. Board Policy 6163.1, Library Media Centers^^
- v. Board Policy 6164.6, Identification and Education Under Section 504^^
- w. Administrative Regulation 6164.6, Identification and Education Under Section 504^^
- Administrative Regulation TO DELETE:**
- x. Administrative Regulation 5148, Child Care and Development^^

G. PUBLIC COMMENT

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

- 1. Government Code §54957, Public Employment, Superintendent Search Committee Candidate Interview Recommendations

H. CLOSED SESSION

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

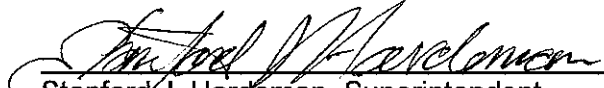
I. RETURN TO OPEN SESSION

J. REPORT OUT

K. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on Tuesday, July 9, 2013, at Sierra-Plumas Joint Unified School District Office, Room 4, 109 Beckwith Road, Loyalton, California, following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items
 - a.

L. ADJOURNMENT


Stanford J. Hardeman, Superintendent

**enclosed
*handout
^^County agenda backup

Balances through May						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,410,527.00	1,374,345.00	138,570.93	1,238,824.35	3,050.28-
1120	Certificated Substitutes	40,368.00	49,670.00		29,340.00	20,330.00
1300	Certificated Superv/Admin Sala	282,602.00	279,449.00	23,287.46	256,162.06	.52-
1310	Teacher In Charge/Head Teacher	18,000.00	18,000.00	1,000.00	15,000.00	2,000.00
1900	Other Certificated Salaries	8,749.00	8,574.00	714.50	7,859.50	.00
	Total for Object 1000	1,760,246.00	1,730,038.00	163,572.89	1,547,185.91	19,279.20
2100	Instructional Aides Salaries	127,399.00	131,115.00	17,920.42	112,506.84	687.74
2200	Classified Support Salaries	324,802.00	330,680.00	21,538.00	280,059.14	29,082.86
2220	Classified Support Substitute		18,964.00		18,963.58	.42
2300	Classified Sup/Admin Salaries	2,700.00	1,845.00		1,485.00	360.00
2400	Clerical & Office Salaries	267,663.00	242,110.00	23,326.33	217,359.44	1,424.23
2900	Other Classified Salaries	24,905.00	22,060.00	3,196.13	18,899.58	35.71-
	Total for Object 2000	747,469.00	746,774.00	65,980.88	649,273.58	31,519.54
3101	State Teachers Retirement Syst	135,489.00	133,597.00	12,566.85	120,248.74	781.41
3102	State Teachers Retirement Syst	825.00	536.00			536.00
3201	Public Employees Retirement Sy	6,095.00	5,668.00	534.46	4,985.97	147.57
3202	Public Employees Retirement Sy	81,250.00	66,546.00	5,197.96	58,405.12	2,942.92
3212	Pers Pickup-Classified Employe	12,884.00	9,662.00	772.00	8,888.00	2.00
3311	OASDI-Certificated Positions	3,064.00	4,565.00	273.27	3,141.43	1,150.30
3312	OASDI-Classified Positions	44,934.00	45,707.00	4,038.01	39,943.74	1,725.25
3321	Medicare-Certificated Position	25,440.00	23,925.00	2,197.19	21,531.08	196.73
3322	Medicare-Classified Positions	10,670.00	10,800.00	944.39	9,358.75	496.86
3401	Health & Welfare -Certificated	390,571.00	383,120.00	38,145.76	350,116.75	5,142.51-
3402	Health & Welfare-Classified Po	183,990.00	179,324.00	13,401.16	156,912.19	9,010.65
3501	State Unemployment Insurance-C	20,699.00	21,293.00	1,799.26	19,328.77	164.97
3502	State Unemployment Insurance-	8,229.00	8,281.00	725.80	8,748.42	1,193.22-
3601	Workers' Compensation Insuranc	99,122.00	91,521.00	8,645.95	81,821.80	1,053.25
3602	Workers' Compensation Insuranc	40,056.00	40,708.00	3,561.90	35,259.63	1,886.47
3701	Retiree Benefits Cert.	121,060.00	121,060.00		66,243.34	54,816.66
3702	Retiree Benefits Class				2,306.74	2,306.74-
3801	PERS Reduction-Certificated		805.00	75.04	700.05	29.91
3802	PERS Reduction-Classified	10,686.00	8,860.00	716.36	8,036.26	107.38
3901	Other Benefits, Certificated P	399.00	418.00	1,047.27	6,409.29	7,038.56-
3902	Other Benefits, Classified Pos			2,306.74	13,840.44	16,147.18-
	Total for Object 3000	1,195,463.00	1,156,396.00	96,949.37	1,016,226.51	43,220.12
4100	Textbooks	9,266.00	50,970.00	48,378.41	1,636.39	955.20

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2013, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through May						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4200	Books Other Than Textbooks		10,000.00		6,521.34	3,478.66
4300	Materials and Supplies	86,917.00	111,787.00	9,950.61	93,617.12	8,219.27
4350	Vehicle Maint. M&S	6,500.00	9,766.00	3,491.91	3,030.52	3,243.57
4400	Non-Capital Equipment (Up to \$		54,014.00	645.93	60,770.43	7,402.36-
	Total for Object 4000	102,683.00	236,537.00	62,466.86	165,575.80	8,494.34
5100	Subagreement for Services	568,724.00	571,243.00	20,983.52	549,469.16	790.32
5200	Travel & Conferences	34,300.00	58,291.00	7,175.02	23,163.45	27,952.53
5300	Dues & Membership	5,447.00	6,707.00	324.02	7,243.42	860.44-
5400	Insurance-Fire, liability, etc	51,300.00	48,000.00		47,796.24	203.76
5510	Power	91,634.00	91,784.00	20,127.97	66,976.08	4,679.95
5520	Garbage	20,713.00	15,963.00	1,927.50	5,632.50	8,403.00
5530	Water	48,600.00	54,700.00	13,279.28	56,388.76	14,968.04-
5540	Propane	71,775.00	72,275.00	29,506.33	42,713.24	55.43
5590	Miscellaneous Utilities	15,500.00	15,500.00	3,274.46	11,725.54	500.00
5600	Rentals, Leases & Repairs	30,773.00	34,850.00	1,403.30	24,135.24	9,311.46
5800	Services & Operating Expense	53,000.00	55,000.00	4,051.26	48,429.17	2,519.57
5810	Legal Expenses			465.50	502.50	968.00-
5812	Board Election Expense	3,550.00	1,239.00		379.04	859.96
5840	Audit Expense	12,000.00	12,000.00	5,000.00	7,500.00	500.00-
5860	Solid Waste Tax	15,613.00	15,613.00		8,901.94	6,711.06
5870	Property Tax - Pliocene Mobil	328.00	328.00			328.00
5890	Miscellaneous Contracts/Servic	346,504.00	381,928.00	105,653.15	276,851.18	576.33-
5899	SCOE Interagency Reimburse			4,877.03	5,529.51	10,406.54-
5900	Communications	5,853.00	6,075.00		3,137.42	2,937.58
5910	Telephone-Monthly Service	16,839.00	18,591.00	9,751.93	3,532.01	5,307.06
5920	T Lines	4,800.00	4,800.00	514.99	2,185.01	2,100.00
5990	Other Communications	225.00	225.00			225.00
	Total for Object 5000	1,397,478.00	1,465,112.00	228,315.26	1,192,191.41	44,605.33
6200	BUILDING & IMPROVEMENT OF BUIL	190,742.00	31,269.00	277.56	30,547.25	444.19
6400	Equipment		16,733.00		16,732.58	.42
	Total for Object 6000	190,742.00	48,002.00	277.56	47,279.83	444.61
7142	Other Tuition, Excess Cost, an	35,594.00	16,774.00			16,774.00
7310	Direct Support/Indirect Costs					.00
7612	Trans Between Gen Fund & Reser		6,000.00		5,971.00	29.00
7613	Transfer to State Sch Bldg Fun		382,661.00		117,545.15	265,115.85
7616	Trans fr Gen Fund to Cafeteria	78,281.00	79,251.00		61,480.89	17,770.11

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2013, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through May						Fiscal Year 2012/13
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
	Total for Object 7000	113,875.00	484,686.00	.00	184,997.04	299,688.96
	Total for Expense accounts	5,507,956.00	5,867,545.00	617,562.82	4,802,730.08	447,252.10
	Total for Org 006, Fund 01 and Expense accounts	5,507,956.00	5,867,545.00	617,562.82	4,802,730.08	447,252.10

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	Loyalton Elementary	Loyalton Middle	Loyalton High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
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	162	51	106	28	25	8	7	387
January	5	163	53	105	30	26	9	8	394
February	6	163	49	108	30	26	10	11	397
March	7	160	49	108	30	26	9	12	394
April	8	161	48	108	30	27	7	11	392
May	9	162	45	109	30	26	9	12	393
June	10								0

	<u>S-PJUSD</u>	<u>SDC</u>	<u>Opportunity</u>	<u>Washoe Cnty</u>
P-1 ADA	361.62	0	1.83	16.21
P-2 ADA	363.89	0.18	1.87	16.04
Annual ADA				

Enrollment difference from June 2012 to
ninth school month ending May 24, 2013: +1

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



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

May 21, 2013

RECEIVED
MAY 23 2013
SCOE
S-PJUSD

Stan Hardeman, Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
P.O. Box 157
Sierraville, CA 96126

Dear Superintendent Hardeman:

Subject: 2012–13 Second Interim Reports

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

Although both the county office and school district project balanced budgets and adequate reserves for the current year, absent budget reductions, the district projects financial difficulties in the second subsequent fiscal year. We advise that all possible means of reducing expenditures must be explored, and that these reductions should be implemented as soon as practicable to maximize their cumulative effect. We emphasize that these reductions are imperative in order for the district to remain fiscally solvent. We ask that you keep us informed of your actions and progress.

As you are aware, the State Superintendent of Public Instruction (SSPI) is legally responsible to oversee the fiscal solvency of county offices of education and of any school districts for which the county board of education serves as the governing board. The California Department of Education may find it necessary to intervene in the district's fiscal condition at any time during the fiscal year as provided by *EC* Section 1630(b).

Stan Hardeman, Superintendent
May 21, 2013
Page 2

We remind you that as a result of the qualified certification for the current fiscal year, the following requirements are in effect:

- Pursuant to *Government Code* Section 3540.2(e), your district must allow the SSPI at least 10 working days to review and comment on any proposed labor agreements and to render an opinion on whether the agreement would endanger the fiscal well-being of the district.
- Pursuant to *EC* Section 42133(b), your district may not issue, for the 2012–13 and 2013–14 fiscal years, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments not requiring the approval of the voters of the district, unless the SSPI determines that repayment of that indebtedness is probable.
- Pursuant to *EC* Section 1240.2, your district must provide to the Controller and the SSPI, no later than June 1, financial statement projections of the district's fund and cash balances through June 30 for the period ending April 30.

We appreciate the submission of your Second Interim Reports. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,



Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp
y2013-201a-46c

cc: Rose Asquith, Business Manager

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

May 14, 2013

Loyalton Middle School, Room 4, Loyalton, California

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 7:57 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: None

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

The Agenda was approved with the following change:

Item J, q will be removed from this agenda and presented at the June meeting.

MOORE requested that the presentation by Mr. Steve Alfred (Item f) and Cali Griffin's Staff Report be moved to the head of the meeting for their convenience.

MSCU/WRIGHT/HALL

Item f: Old Loyalton Middle School (605 School Street) Parcel Survey Results
Presentation by Mr. Steve Alfred. Mr. Alfred reviewed the results of the survey and his recommendations. See backup in agenda packet.

Staff Report:

Cali Griffin, presented the Vice President and Secretary of the Officer Team of Future Farmer's of America.

Cali also gave a report of AG activities.

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Mr. Hardeman reminded the Board how important accurate CALPADS is to our revenue received from the state of California.

- b. An offer has been made for the purchase of the Pliocene Ridge School property. The Board recommended that the district pursue Option 4, \$300,000 down; seller finance \$374,000, 10 yrs. no interest, \$3132/mo payment.
- c. Loyalton High School Re-Roof Project is proceeding as planned; timelines for preparations are in order
- d. The California Common Core Standards will be presented to the teachers in a Professional Learning Center.
- e. Inter-District Attendance Agreements were mentioned.

2. BUSINESS REPORT

There were no comments on the Board Report-Expenditures by Object 07/01/12 to 4/31/13 or the Eighth Month Enrollments for the 2012-2013 School Year.

SUPERINTENDENT SEARCH COMMITTEE REPORT

DRISCOLL: Requested clarification on some points. MOORE stated that this will be discussed in closed session.

3. STAFF REPORTS

Marla Stock, Site Administrator, Loyalton High School, Camille Alfred, Teacher, Loyalton Middle School, and Derek Cooper, Site Administrator, Loyalton Elementary and Middle School, Downieville School, gave updates on activities of the schools and students.

4. SPTA REPORTS

Mr. Pat Doyle, Teacher, Loyalton Elementary School and Co-President of Sierra-Plumas Teachers' Association gave a presentation supporting the SPTA's Sunshine Proposal. Mr. Doyle stated that the teachers understand that there are financial restraints within the district. He reminded the Board that the teachers have not asked for an increase in COLA for several years. He informed the Board that the teachers in our district are in need.

5. BOARD MEMBERS' REPORTS

MOORE: Reported that he attended a Loyalton High School track meet in Quincy.

6. PUBLIC COMMENT

President MOORE opened the meeting for public comment at 8:55 pm.

There was no public comment.

President MOORE closed the meeting for public comment at 8:56 pm.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held April 9, 2013
2. Approval of the minutes of the Special Board meeting held April 24, 2013
3. Approval of the bill warrants for the month of April 2013
MSCU/DRYDEN/HALL

F. ACTION ITEMS

1. NEW BUSINESS

- a. Loyalton High School WASC 2012-2013 Interim Report
APPROVED/WRIGHT/HALL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0
- b. Presentation of the Initial Proposal from the Sierra-Plumas Teachers' Association for 2013-2014 Bargaining Unit Agreement by Pat Doyle.
- c. The public hearing to receive public comment on the Initial Proposal from the Sierra-Plumas Teachers' Association for 2013-2014 Bargaining Unit Agreement was held at 9:03 pm. There was no comment.
- d. Presentation of the Initial Proposal from the Sierra-Plumas Classified Employees' Association for 2013-2014 Bargaining Unit Agreement by MOORE. The proposal is identical to that which was presented at the Sierra County Board of Education meeting earlier tonight.
- e. The public hearing to receive public comment on the Initial Proposal from the Sierra-Plumas Classified Employees' Association for 2013-2014 Bargaining Unit Agreement was held at 9:03 pm. There was no comment
- f. Presentation of Confidential Employees Initial Proposal for 2013-2014 negotiations by Rose Asquith.

G. PUBLIC COMMENT

At this time the meeting opened for any public comments regarding the following Closed Session items:

1. Government Code §54957.6, Negotiations and Related Matters: Employer's Initial Response to Sierra-Plumas Teachers' Association's 2013-2014 Initial Proposal
2. Government Code §54957.6, Negotiations and Related Matters: Employer's Initial Response to the Sierra-Plumas Classified Employees' Association 2013-2014 Initial Proposal

- H. CLOSED SESSION** – MOORE stated that the items scheduled for closed session were discussed at the Closed Session of the Sierra County Board of Education meeting earlier because SPTA and SPCEA cover both County and District employees. He asked for Board consensus to continue with Open Session.
MSCU/WRIGHT/DRISCOLL

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 14, 2013

- g. Presentation of the Employer's Initial Response to the Sierra-Plumas Teachers' Association's Initial Proposal for 2013-2014 Bargaining Unit Agreement by MOORE.
- h. The public hearing to receive public comment on the Employer's Initial Response to the Sierra-Plumas Teachers' Association's Initial Proposal for 2013-2014 Bargaining Unit Agreement was held at 9:10 p.m. There was no public comment.
- i. Presentation of the Employer's Initial Response to the Sierra-Plumas Classified Employees' Association for 2013-2014 Bargaining Unit Agreement by MOORE.
- j. The public hearing to receive public comment on the Employer's Initial Response to the Sierra-Plumas Classified Employees' Association for 2013-2014 Bargaining Unit Agreement was held at 9:11 p.m. There was no public comment.
- k. Notice of Resignation from Robert Schwiesow, Loyalton Elementary School custodian, effective April 23, 2013
ACCEPTED/HALL/DRISCOLL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0
- l. Authorization to fill 1.0 F.T.E. custodian position, Loyalton Elementary School
AUTHORIZED/DRISCOLL/HALL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0
- m. Public Hearing for Testimony Regarding Acceptance of Tier III Categorical Funds and Proposed Uses for fiscal year 2013-20149:08
Programs closed subject to Tier III funding: None proposed
Rose Asquith explained the expenditures and asked for questions. There were no questions.
- n. Resolution No. 12-023, Tier III Categorical Flexibility (Asquith)
ADOPTED/WRIGHT/HALL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0
- o. Resolution No. 12-024, Health and Welfare Board Member Benefit, Employer Cap Contribution

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 14, 2013

ADOPTED/DRISCOLL/HALL

DRISCOLL: AYE

DRYDEN: AYE

HALL: AYE

MOORE: AYE

WRIGHT: AYE

5/0

- p. Revised 2013-2014 School Calendar (Hardeman)

HALL/WRIGHT

DRISCOLL: AYE

DRYDEN: AYE

HALL: AYE

MOORE: AYE

WRIGHT: AYE

5/0

- ~~q. Authorization to submit Career Technical Education Application (Perkins) for 2013-2014 Funding~~

- r. Superintendent to agree to Addendum No. 3, Sierra Transportation, Inc.

DRYDEN/WRIGHT

DRISCOLL: AYE

DRYDEN: AYE

HALL: AYE

MOORE: AYE

WRIGHT: AYE

5/0

- s. Superintendent to agree to Asbestos Science Technologies Proposal

WRIGHT/DRISCOLL

DRISCOLL: AYE

DRYDEN: AYE

HALL: AYE

MOORE: AYE

WRIGHT: AYE

5/0

- t. Proposal for Project Inspection for Loyaltton High School Roof

HALL/DRISCOLL/MSCU

DRISCOLL: AYE

DRYDEN: AYE

HALL: AYE

MOORE: AYE

WRIGHT: AYE

5/0

- u. Superintendent to enter into an agreement with School Innovations & Advocacy Addendum to Mandate Prep Services Agreement (Asquith)

WRIGHT/HALL

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 14, 2013

DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0

- v. Superintendent to enter into a Renewal of listing agreement for Pliocene Ridge School (Hardeman)

HALL/DRISCOLL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0

- w. Superintendent to enter into an Agreement for Services, Capitol Advisors Group, LLC

WRIGHT/DRISCOLL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0

- x. Ford/Super Club Wagon 3D bid

HALL moved to reject the single bid and put the item up for rebid with a minimum bid requirement of \$1,000. DRYDEN seconded.

DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0

- y. 2012-13 End of Year Projections

DRISCOLL/HALL
DRISCOLL: AYE
DRYDEN: AYE
HALL: AYE
MOORE: AYE
WRIGHT: AYE
5/0

- z. Presentation of the 2013-2014 Preliminary Budget

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

WRIGHT motioned to adopt Items “aa” through “gg”. HALL seconded.

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 14, 2013

- aa. Board Policy 4030, Nondiscrimination in Employment, revision
 - bb. Administrative Regulation 4217.3, Layoff/Rehire, revision
 - cc. Board Policy 5116.1, Administrative Regulation 5116.1 and Exhibit E, Intradistrict Open Enrollment, mandated review
 - dd. Administrative Regulation 5116.1, Intradistrict Open Enrollment, mandated review
 - ee. Board Policy 7214, General Obligation Bonds, revision
 - ff. Administrative Regulation 7214, General Obligation Bonds, revision
 - gg. Board Bylaw 9250, Remuneration, Reimbursement And Other Benefits, revision
 - DRISCOLL: AYE
 - DRYDEN: AYE
 - HALL: AYE
 - MOORE: AYE
 - WRIGHT: AYE
- 5/0

I. PUBLIC COMMENT

The meeting opened for any public comments regarding the following Closed Session item at 9:28 pm.

- 1. Government Code §54957, Public Employment, Superintendent Search Committee Candidate Interview Recommendations

J. CLOSED SESSION began at 9:29 pm.

The Board of Trustees moved into Closed Session to consider the preceding item.

K. RETURN TO OPEN SESSION

L. REPORT OUT

The Board of Trustees recommends to the Superintendent Search Committee to extend the application deadline to Jun 14, 2013, to cancel interviews currently scheduled for May 21, 2013 and postpone the Special Board Meeting (for superintendent interviews) currently scheduled for May 22, 2013.

M. ADVANCED PLANNING

- 1. ~~Special Board Meeting scheduled for May 22, 2013, Loyalton Middle School, Room 4, Loyalton, California, at 9 am, for the purpose of interviews to fill the Superintendent position. THIS MEETING HAS BEEN POSTPONED.~~
- 1. Next Regular Board Meeting will be held on Wednesday, June 19, 2013, at Downieville School, Downieville, California, following the 6:00 pm meeting of the Sierra County Board of Education.
- 3. Suggested Agenda items
 - a. Adoption of 2013-2014 Budget and Criteria & Standards Report

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 14, 2013

N. ADJOURNMENT

MSCU/HALL/DRISCOLL

ADJOURNED at 10:28 pm.

Sharon Dryden, Clerk

Stanford J. Hardeman, Superintendent

SPECIAL MEETING MINUTES
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FOR THE PURPOSE OF
REAL PROPERTY OFFER and PUPIL TRANSPORTATION
May 29, 2013
6:00 pm
Loyalton Middle School, Room 4, Loyalton, California

A. CALL TO ORDER

President Mike Moore called the meeting to order at 6:00 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: None

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, SELPA Director

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA – Mr. Hardeman requested that the transportation item be pulled as there is insufficient information to provide to the Board in regards to this issue. WRIGHT made a motion to approve the agenda as printed. DRISCOLL seconded.

TRUSTEE DRISCOLL	AYE
TRUSTEE DRYDEN	AYE
TRUSTEE HALL	AYE
TRUSTEE WRIGHT	AYE
TRUSTEE MOORE	AYE

5/0

E. PUBLIC COMMENT

President Moore opened the meeting for public comment at 6:08 pm.
There was no public comment.
President Moore closed the meeting for public comment at 6:08 pm.

F. ACTION ITEMS

1. NEW BUSINESS

- a. Property Purchase Agreement, 1999 Ridge Road, North San Juan, CA, APN #006-140-013-0
DRISCOLL motioned to counter the offer, accepting the potential buyer's monetary offer and asking them to provide 50% of the closing costs and title insurance. HALL seconded.

TRUSTEE DRISCOLL AYE
TRUSTEE DRYDEN AYE
TRUSTEE HALL AYE
TRUSTEE WRIGHT AYE
TRUSTEE MOORE AYE
5/0

- b. Home-To-School Transportation, 2013-14 school year, Loyalton Schools
MOORE motioned to postpone until June Board Meeting. The Board requested proposals from White's Bus, Inc., and Plumas Unified School District. HALL seconded.

TRUSTEE DRISCOLL AYE
TRUSTEE DRYDEN AYE
TRUSTEE HALL AYE
TRUSTEE WRIGHT AYE
TRUSTEE MOORE AYE
5/0

G. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on June 19, 2013, Downieville School, Downieville, California, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
- a. Transportation
 - b. Discussion of Tech Committee
 - c. Superintendent Selection Update
 - d. Evaluations

H. ADJOURNMENT

MSCU/DRYDEN/HALL
ADJOURNED at 7:21 pm.

Sharon Dryden, Clerk

Stanford J. Hardeman, Superintendent

Checks Dated 05/01/2013 through 05/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078407	05/03/2013	ALICIA SCHOFIELD	01-5200		47.07
00078408	05/08/2013	AT&T	01-5899	60.79	
			01-5910	182.36	243.15
00078409	05/08/2013	B & C TRUEVALUE HOME CENTER	01-4300		357.87
00078410	05/08/2013	CITY OF LOYALTON	01-5530		4,658.90
00078411	05/08/2013	GOLD COUNTRY DISTRIBUTORS	13-4700		157.11
00078412	05/08/2013	RICHARD GONZALEZ & ASSOC.	01-5890		93.75
00078413	05/08/2013	HAWS, THEOBALD & AUMAN PC	01-5840		1,250.00
00078414	05/08/2013	INLAND SUPPLY	01-4300		216.39
00078415	05/08/2013	K 12 MANAGEMENT	01-5890		2,390.00
00078416	05/08/2013	MARIAN LAVEZZOLA	01-5600		200.00
00078417	05/08/2013	LIBERTY UTILITIES	01-5510		4,210.90
00078418	05/08/2013	MODEL DAIRY, LLC	13-4700		316.35
00078419	05/08/2013	MOUNTAIN MESSENGER	01-5890		50.00
00078420	05/08/2013	NICHOLS, MELBURG & ROSSETTO	35-6200		4,628.65
00078421	05/08/2013	CRM GROUP	35-6200		2,223.00
00078422	05/08/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		21.89
00078423	05/08/2013	SIERRA COUNTY PUBLIC WORKS	01-5890		235.62
00078424	05/08/2013	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	289.50	
			13-5200	126.00	415.50
00078425	05/08/2013	SIERRA DISPOSAL	01-5520	510.00	
			01-5899	10.00	520.00
00078426	05/08/2013	SIERRA HARDWARE	01-4300		117.51
00078427	05/08/2013	SIERRA VALLEY HOME CENTER	01-4300	1,164.65	
			01-5899	88.66	1,253.31
00078428	05/08/2013	SIERRA-PLUMAS JOINT UNIFIED	13-4300	75.49	
			13-5800	15.67	91.16
00078429	05/08/2013	SIERRA MOTOR CO.,LLC	01-5890		60.00
00078430	05/08/2013	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	12,429.76	
			01-5800	2,222.08	14,651.84
00078431	05/08/2013	SLOSSON EDUCATION PUBL INC.	01-4300		219.08
00078432	05/08/2013	STAPLES CONTRACT & COMM.	01-4300		161.24
00078433	05/08/2013	SUBURBAN PROPANE	01-5540	5,339.25	
			01-5899	556.01	5,895.26
00078434	05/08/2013	CATA	01-5200		327.00
00078435	05/08/2013	TIP INC.,PRINTING & GRAPHIX	01-4300		510.63
00078436	05/08/2013	TRI COUNTY SCHOOLS INS. GR.	01-3901	1,005.38	
			01-3902	2,306.74	
			01-9535	12,473.88	
			76-9576	57,679.88	73,465.88
00078437	05/08/2013	U.S. BANK	01-4300	75.24	
			01-5899	59.99	135.23
00078438	05/08/2013	US FOODSERVICE, INC.	13-4300	240.20	
			13-4700	1,898.83	2,139.03
00078439	05/08/2013	ALLEN WRIGHT	01-5200		21.19
00078440	05/23/2013	AIRGAS, USA, LLC	01-5600		84.00

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

Page 1 of 3

Checks Dated 05/01/2013 through 05/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078441	05/23/2013	CAMILLE ALFRED	01-5200		42.00
00078442	05/23/2013	AT&T	01-5890	29.26	
			01-5910	149.78	179.04
00078443	05/23/2013	AVAYA, INC	01-5600		53.16
00078444	05/23/2013	CARMICHAEL FLOOR COMPANY	01-5890	3,856.58	
			01-5899	3,856.57	7,713.15
00078445	05/23/2013	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		219.00
00078446	05/23/2013	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3502		1,074.90
00078447	05/23/2013	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5810		784.50
00078448	05/23/2013	GOLD COUNTRY DISTRIBUTORS	13-4700		269.40
00078449	05/23/2013	STAN HARDEMAN	01-5200		124.30
00078450	05/23/2013	HOME DEPOT CREDIT SRV	01-4300		1,716.34
00078451	05/23/2013	HUNT & SONS, INC.	01-5590		558.53
00078452	05/23/2013	INLAND SUPPLY	01-4300		38.61
00078453	05/23/2013	JOSTENS	01-4300		306.16
00078454	05/23/2013	K 12 INC.	01-5890		350.00
00078455	05/23/2013	MODEL DAIRY, LLC	13-4700		466.35
00078456	05/23/2013	JOANNE NUNES	01-5200		39.00
00078457	05/23/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		2,197.74
00078458	05/23/2013	REED'S LOCKSMITHING, INC.	01-4300		20.44
00078459	05/23/2013	SCHOOL PATHWAYS LLC	01-5800		150.00
00078460	05/23/2013	CLAIRE SCHUMACHER	01-5200		109.63
00078461	05/23/2013	SIERRA BOOSTER	01-5890		22.50
00078462	05/23/2013	ALHAMBRA	01-4300	16.37	
			01-5600	16.37	
			01-5899	10.92	43.66
00078463	05/23/2013	SIERRAVILLE PUD	01-5530	92.25	
			01-5899	30.75	123.00
00078464	05/23/2013	STAPLES CONTRACT & COMM.	01-4300		387.95
00078465	05/23/2013	TERMINIX PROCESSING CENTER	01-5890		100.00
00078466	05/23/2013	TIMBERLINE AUTO PARTS & POWER EQUIPMENT	01-4350		12.52
00078467	05/23/2013	VERIZON WIRELESS	01-5910		199.59
00078468	05/23/2013	VOYAGER FLEET SYSTEMS INC.	01-4300	398.51	
			01-5200	330.45	728.96
00078469	05/23/2013	WAYNE WHITE WHITE'S BUS	01-5100	107,450.00	
			01-5800	6,250.00	113,700.00
Total Number of Checks				63	253,098.94

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	55	185,002.01
13	Cafeteria Fund	7	3,565.40
35	State School Facility Fund	2	6,851.65
76	Warrant/Pass Though (payroll)	1	57,679.88

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

ESCAPE ONLINE
Page 2 of 3

Checks Dated 05/01/2013 through 05/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
		Total Number of Checks	63	253,098.94	
		Less Unpaid Sales Tax Liability		.00	
		Net (Check Amount)		253,098.94	

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 3 of 3

2013-14 Application for Funding

CDE Program Contact:

Anne Daniels, Education Data Office, adaniels@cde.ca.gov, 916-319-0640

Local Governing Board Approval

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/19/2013
---	------------

District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address Please enter the web address of DELAC review meeting minutes. If a web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment.	Less than 50 English Learners.

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Economic Impact Aid EC 54000 SACS 7090, 7091 By applying for Economic Impact Aid funds the LEA is agreeing to comply with the assurances posted at http://www.cde.ca.gov/fg/aa/co/ca12asstoc.asp .	Yes
Title I Part A (Basic Grant) ESEA Sec. 1111 et seq. SACS 3010	Yes
Title I Part D (Delinquent) ESEA Sec. 1401 SACS 3025	No
Title II Part A (Teacher Quality)	Yes

California Department of ■

Sierra-Plumas Joint Unified (46 70177 0000000)

Status: Draft
Saved by: Rose Asquith
Date: 6/4/2013 1:08 PM

2013-14 Application for Funding

CDE Program Contact:

Anne Daniels, Education Data Office, adaniels@cde.ca.gov, 916-319-0640

ESEA Sec. 2101 SACS 4035	
Title VI, Part B Subpart 1 Small, Rural School Achievement Grant	Yes
ESEA Sec. 6211 SACS 5801	
Title VI, Part B Subpart 1 REAP Flexibility Participation	Yes

2013-2014 EXTRA DUTY ASSIGNMENTS

Position	Stipend	Personnel	Personnel	Personnel	Personnel
		<i>Downieville</i>	<i>LHS</i>	<i>LMS 7th/8th</i>	<i>LES K-6th</i>
Site-Tech Coordinator (DVL, Loyalton Jr/Sr High)	1500		B Jaquez		--
Teacher In-Charge, Semester 1	1000	A Corcoran	J McHenry		A White
Teacher In-Charge, Semester 2	1000	A Corcoran	J McHenry		A White
Lead Teacher	1000/mo	J Perry	--	--	--
WASC Lead, Maintenance Year		J Perry	J McHenry	--	--
Response to Intervention Coordinator LES K-6, LJH 7-8	1000	--			A White
Response to Intervention Coordinator LHS, DVL (k-12)	500	A Corcoran	B Jaquez	--	--
<u>Coaching Assignments</u>					
Athletic Director - Loyalton High	4000	--	K Campbell	--	--
Athletic Director - Downieville	1000		--	--	--
Athletic Director - Loyalton Elem. 6,7,8	1000	--	--	A White Grades 6,7,8	
Varsity Football LHS	2000	--	B Campbell	--	--
Assistant Varsity Football LHS	1500	--	G Marr	--	--
Varsity Basketball - Boys	2000		E Grandi	--	--
J.V. Basketball - Boys	2000	--		--	--
Varsity Basketball - Girls	2000		B Davis	--	--
J.V Basketball - Girls	2000	--		--	--
7 th Grade Basketball - Boys	500	--	--		--
8 th Grade Basketball - Boys	500	--	--		--
7 th Grade Basketball - Girls	500	--	--		--
8 th Grade Basketball - Girls	500	--	--		--
7 th /8 th Gr COED Basketball	1500	S Fillo	--	--	--
Boys Baseball	2000	--		--	--
Girls Softball	2000	--	B Campbell	--	--
Varsity Volleyball - Girls	2000	A Corcoran	N McCollum	--	--
JV Volleyball Girls	1500	--	--	--	--
Track	2000	--	S Gressel	--	--
Tennis	1500	A Corcoran	--	--	--
Cheerleading Advisor -Semester1	1000	--		--	--
Cheerleading Advisor-Semester 2	1000	--		--	--
Physical Fitness Coordinator-District-wide	500	C Griffin			
Cross Country Coach	500	A Corcoran	--	--	--
Golf	1500	J Perry	--	--	--

2013-2014 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than July 2, 2013.**

Sierra-Plumas Joint Unified School District/Governing Board at its June 19, 2013 meeting,
 (Name of school district/governing board) (Date)

appointed the following individual(s) to serve for the 2013-2014 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL DOWNIEVILLE HIGH SCHOOL
 NAME OF REPRESENTATIVE JASON PERRY POSITION TEACHER
 ADDRESS 130 SCHOOL STREET P.O. BOX "B" CITY DOWNIEVILLE ZIP 95936
 PHONE 530 289-3473 FAX 530 289-3693 E-MAIL jperry@spjUSD.org

NAME OF SCHOOL LOYALTON HIGH SCHOOL
 NAME OF REPRESENTATIVE KATIE CAMPBELL POSITION ATHLETIC DIRECTOR
 ADDRESS 700 FOURTH STREET P.O. BOX 37 CITY LOYALTON ZIP 96118
 PHONE 530 993-4454 FAX 530 993-4667 E-MAIL katiehs@gmail.com

NAME OF SCHOOL _____
 NAME OF REPRESENTATIVE _____ POSITION _____
 ADDRESS _____ CITY _____ ZIP _____
 PHONE _____ FAX _____ E-MAIL _____

NAME OF SCHOOL _____
 NAME OF REPRESENTATIVE _____ POSITION _____
 ADDRESS _____ CITY _____ ZIP _____
 PHONE _____ FAX _____ E-MAIL _____

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Stanford Hardeman Signature _____

Address 109 Beckwith Road (P. O. Box 955) City Loyalton Zip 96118

Phone _____ Fax _____


**PLEASE MAIL OR FAX THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.
 SEE REVERSE SIDE FOR CIF SECTION OFFICE ADDRESSES.**

STANFORD J. HARDEMAN
SUPERINTENDENT

**NOTICE OF PUBLIC HEARING OF THE 2013-2014
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
PROPOSED BUDGET**

Pursuant to Education Code Sections 42103, 42122, 42123, and 42127, notice is hereby published that a Public Hearing on the Sierra-Plumas Joint Unified School District proposed budget will be held Wednesday, June 19, 2013, following the meeting of the Sierra County Board of Education 6:00 P.M. at Downieville School, Downieville, California.

The budget will be available for public inspection at the Sierra County Office of Education, 305 S. Lincoln Street, Sierraville, California, and /or 111 Beckwith Street, Loyalton, CA, one week prior to the meeting, between the hours of 9:00 a.m. and 4:30 p.m. Monday – Friday, or may appear at the Public Hearing and speak to the proposed budget on any item therein.


Stanford J. Hardeman, Superintendent
May 23, 2013

Published: June 6, & 13, 2013

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
2) Federal Revenue		8100-8299	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue		8300-8599	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue		8600-8799	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES			4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
2) Classified Salaries		2000-2999	691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
3) Employee Benefits		3000-3999	1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
4) Books and Supplies		4000-4999	198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
5) Services and Other Operating Expenditures		5000-5999	784,486.00	680,626.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%
6) Capital Outlay		6000-6999	48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(708,809.00)	240,897.00	(467,912.00)	(702,364.00)	249,056.00	(453,308.00)	-3.1%

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(928,709.00)	2,272.00	(926,437.00)	(1,209,148.00)	(3,786.00)	(1,212,934.00)	30.9%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
2) Ending Balance, June 30 (E + F1e)	2,598,111.00	50,081.00	2,648,192.00	1,388,963.00	46,295.00	1,435,258.00	-45.8%
Components of Ending Fund Balance							
a) Nonspendable	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00	-14.7%
Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00	-7.6%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00	-65.7%
Other Assignments	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00	-8.0%
e) Unassigned/unappropriated	1,305,198.00	0.00	1,305,198.00	604,718.00	0.00	604,718.00	-53.7%
Reserve for Economic Uncertainties							
Unassigned/Unappropriated Amount							

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets			0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30			0.00	0.00	0.00				
(G9 - H6)									

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
REVENUE LIMIT SOURCES						
Principal Apportionment State Aid - Current Year	129,418.00	0.00	129,418.00	113,584.00	0.00	113,584.00 -12.2%
Education Protection Account State Aid - Current Year	556,683.00	0.00	556,683.00	563,446.00	0.00	563,446.00 1.2%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Tax Relief Subventions Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
County & District Taxes Secured Roll Taxes	2,306,735.00	0.00	2,306,735.00	2,306,735.00	0.00	2,306,735.00 0.0%
Unsecured Roll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Subtotal, Revenue Limit Sources	2,992,836.00	0.00	2,992,836.00	2,993,765.00	0.00	2,993,765.00 -0.3%
Revenue Limit Transfers						
Unrestricted Revenue Limit Transfers - Current Year	0.00		0.00	0.00		0.00 0.0%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00 0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00 0.0%
Special Education ADA Transfer		0.00	0.00		0.00	0.00 0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	10,548.00	0.00	10,548.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	499,608.00	0.00	499,608.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,500.00	2,500.00	0.00	630.00	630.00	-74.8%
Pass-Through Revenues from Federal Sources		8287	0.00	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		69,216.00	69,216.00		40,860.00	40,860.00	-41.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		38,916.00	38,916.00		27,300.00	27,300.00	-29.8%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		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	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		3,026.00	3,026.00			2,875.00	2,875.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	16,918.00	16,918.00	0.00	0.00	22,706.00	22,706.00	34.2%
TOTAL, FEDERAL REVENUE			499,608.00	130,576.00	630,184.00	0.00	0.00	94,371.00	94,371.00	-85.0%
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	2430	8319		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	0.0%
Prior Years	6355-6360	8319		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	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
Home-to-School Transportation Economic Impact Aid	7230	8311		475,865.00	475,865.00			487,625.00	487,625.00	2.5%
Spec. Ed. Transportation	7090-7091	8311		24,032.00	24,032.00			19,266.00	19,266.00	-19.8%
All Other State Apportionments - Current Year	7240	8311		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	0.00	0.00	0.0%
Year Round School Incentive	All Other	8425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3	7090-7091	8434	79,917.00	0.00	79,917.00	79,917.00	0.00	0.00	79,917.00	0.0%
Child Nutrition Programs	8520	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550	8550	10,700.00	0.00	10,700.00	10,700.00	10,700.00	0.00	10,700.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560	8560	49,270.00	10,694.00	59,964.00	49,270.00	10,384.00	59,654.00	59,654.00	-0.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							
Other Subventions/In-Lieu Taxes		8576	0.00	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	0.00	0.0%
School Based Coordination Program	7250	8590		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	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	411,422.00	11,065.00	422,487.00	411,361.00	11,065.00	422,426.00	0.0%
TOTAL, OTHER STATE REVENUE			551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds						
Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from						
Delinquent Non-Revenue						
Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	7,000.00	0.00	7,000.00	7,000.00	0.00	0.0%
Interest	15,000.00	0.00	15,000.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	4,700.00	4,700.00	0.00	4,700.00	0.0%
Transportation Services						
7230, 7240						
Interagency Services	163,925.00	22,407.00	186,332.00	193,518.00	22,407.00	15.9%
All Other						
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
 General Fund
 Unrestricted Restricted
 Expend. by Object

Sierra-Plumas Jr Unified
 Sierra County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	21,543.00	21,543.00	0.00	1,393.00	1,393.00	-93.5%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
TOTAL, OTHER LOCAL REVENUE			4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-10.9%

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F		
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1,335,186.00	88,829.00	1,424,015.00	1,395,183.00	32,907.00	1,428,090.00	0.3%
Certificated Pupil Support Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	297,449.00	0.00	297,449.00	248,629.00	0.00	248,629.00	-16.4%
Other Certificated Salaries	8,574.00	0.00	8,574.00	13,323.00	0.00	13,323.00	55.4%
TOTAL, CERTIFICATED SALARIES	1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
CLASSIFIED SALARIES							
Classified Instructional Salaries	77,133.00	53,982.00	131,115.00	82,784.00	81,434.00	164,218.00	25.2%
Classified Support Salaries	349,644.00	0.00	349,644.00	238,685.00	0.00	238,685.00	-31.7%
Classified Supervisors' and Administrators' Salaries	1,845.00	0.00	1,845.00	2,160.00	0.00	2,160.00	17.1%
Clerical, Technical and Office Salaries	240,850.00	1,260.00	242,110.00	231,227.00	500.00	231,727.00	-4.3%
Other Classified Salaries	22,060.00	0.00	22,060.00	22,884.00	0.00	22,884.00	3.7%
TOTAL, CLASSIFIED SALARIES	691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
EMPLOYEE BENEFITS							
STRS	127,051.00	7,082.00	134,133.00	131,578.00	2,592.00	134,170.00	0.0%
PERS	77,592.00	4,284.00	81,876.00	75,727.00	7,963.00	83,690.00	2.2%
OASDI/Medicare/Alternative	79,061.00	5,936.00	84,997.00	69,815.00	6,840.00	76,655.00	-9.8%
Health and Welfare Benefits	540,501.00	21,943.00	562,444.00	546,268.00	8,554.00	554,822.00	-1.4%
Unemployment Insurance	27,886.00	1,688.00	29,574.00	1,177.00	57.00	1,234.00	-95.8%
Workers' Compensation	124,170.00	8,059.00	132,229.00	129,369.00	6,500.00	135,869.00	2.8%
OPEB, Allocated	121,060.00	0.00	121,060.00	121,500.00	0.00	121,500.00	0.4%
OPEB, Active Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	9,276.00	389.00	9,665.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits	418.00	0.00	418.00	419.00	0.00	419.00	0.2%
TOTAL, EMPLOYEE BENEFITS	1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	43,000.00	7,970.00	50,970.00	0.00	13,579.00	13,579.00	-73.4%
Books and Other Reference Materials	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	104,891.00	16,662.00	121,553.00	91,861.00	11,033.00	102,894.00	-15.4%
Noncapitalized Equipment		4400	51,014.00	3,000.00	54,014.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	571,243.00	571,243.00	0.00	601,532.00	601,532.00	5.3%
Travel and Conferences		5200	20,943.00	37,348.00	58,291.00	16,243.00	26,320.00	42,563.00	-27.0%
Dues and Memberships		5300	6,707.00	0.00	6,707.00	5,447.00	0.00	5,447.00	-18.8%
Insurance		5400 - 5450	48,000.00	0.00	48,000.00	52,000.00	0.00	52,000.00	8.3%
Operations and Housekeeping Services		5500	249,572.00	650.00	250,222.00	233,483.00	650.00	234,133.00	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,100.00	750.00	34,850.00	27,900.00	750.00	28,650.00	-17.8%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,473.00	70,635.00	466,108.00	383,126.00	65,978.00	449,104.00	-3.6%
Communications		5900	29,691.00	0.00	29,691.00	25,266.00	0.00	25,266.00	-14.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			784,486.00	680,826.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,269.00	0.00	31,269.00	100,000.00	0.00	100,000.00	219.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,733.00	0.00	16,733.00	21,000.00	0.00	21,000.00	25.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	6,000.00	0.00	6,000.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	382,661.00	0.00	382,661.00	376,834.00	0.00	-1.5%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	79,251.00	0.00	79,251.00	76,474.00	0.00	-3.5%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT	467,912.00	0.00	467,912.00	453,308.00	0.00	-3.1%
OTHER SOURCES/USES						
SOURCES						
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments						
Proceeds						
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	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	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(708,809.00)	240,897.00	(467,912.00)	(702,364.00)	249,056.00	(453,308.00)	-3.1%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-1.1%
2) Federal Revenue		8100-8299	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue		8300-8599	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue		8600-8799	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES			4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,141,460.00	257,310.00	2,398,770.00	2,228,559.00	198,969.00	2,427,528.00	1.2%
2) Instruction - Related Services	2000-2999		531,917.00	28,657.00	560,574.00	464,808.00	15,408.00	480,216.00	-14.3%
3) Pupil Services	3000-3999		30,755.00	623,743.00	654,498.00	31,434.00	652,162.00	683,596.00	4.4%
4) Ancillary Services	4000-4999		75,250.00	0.00	75,250.00	58,444.00	0.00	58,444.00	-22.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		827,573.00	11,023.00	838,596.00	746,607.00	9,739.00	756,346.00	-9.8%
8) Plant Services	8000-8999		853,171.00	2,000.00	855,171.00	727,463.00	650.00	728,113.00	-14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
10) TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,063.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(708,809.00)	240,897.00	(467,912.00)	(702,364.00)	249,056.00	(453,308.00)	-3.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(928,709.00)	2,272.00	(926,437.00)	(1,209,148.00)	(3,786.00)	(1,212,934.00)	30.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
2) Ending Balance, June 30 (E + F1e)			2,598,111.00	50,081.00	2,648,192.00	1,388,963.00	46,295.00	1,435,258.00	-45.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00	-14.7%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00	-7.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00	-65.7%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00	-8.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,305,198.00	0.00	1,305,198.00	604,718.00	0.00	604,718.00	-53.7%

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

46 70177 0000000
 Form 01

Sierra-Plumas Joint Unified
 Sierra County

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	46,328.00	46,295.00
9010	Other Restricted Local	3,753.00	0.00
Total, Restricted Balance		50,081.00	46,295.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,500.00	61,633.00	0.2%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL REVENUES			87,000.00	87,133.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,749.00	4,749.00	0.0%
2) Classified Salaries		2000-2999	71,180.00	69,566.00	-2.3%
3) Employee Benefits		3000-3999	32,235.00	31,205.00	-3.2%
4) Books and Supplies		4000-4999	53,770.00	53,770.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,317.00	4,317.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			166,251.00	163,607.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,251.00)	(76,474.00)	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,251.00	76,474.00	-3.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			79,251.00	76,474.00	-3.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL ASSETS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)					
			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	61,500.00	61,633.00	0.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			61,500.00	61,633.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,500.00	5,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			87,000.00	87,133.00	0.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	4,749.00	4,749.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,749.00	4,749.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	71,180.00	69,566.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			71,180.00	69,566.00	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	392.00	392.00	0.0%
PERS		3201-3202	6,283.00	7,182.00	14.3%
71/Medicare/Alternative		3301-3302	5,293.00	5,071.00	-4.2%
Health and Welfare Benefits		3401-3402	14,532.00	14,532.00	0.0%
Unemployment Insurance		3501-3502	835.00	37.00	-95.6%
Workers' Compensation		3601-3602	3,995.00	3,969.00	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	883.00	0.00	-100.0%
Other Employee Benefits		3901-3902	22.00	22.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,235.00	31,205.00	-3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	45,270.00	45,270.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,770.00	53,770.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	261.00	261.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,979.00	2,979.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	956.00	956.00	0.0%
Communications		5900	121.00	121.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,317.00	4,317.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,251.00	163,607.00	-1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	79,251.00	76,474.00	-3.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79,251.00	76,474.00	-3.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,251.00	76,474.00	-3.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,500.00	61,633.00	0.2%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			87,000.00	87,133.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		166,251.00	163,607.00	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			166,251.00	163,607.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(79,251.00)	(76,474.00)	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,251.00	76,474.00	-3.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,251.00	76,474.00	-3.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,661.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(42,661.00)	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(42,661.00)	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(42,661.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	835,533.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	835,533.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	340,000.00	1,212,367.00	256.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			340,000.00	1,212,367.00	256.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,000.00)	(376,834.00)	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	382,661.00	376,834.00	-1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			382,661.00	376,834.00	-1.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL ASSETS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	835,533.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	835,533.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	835,533.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
CPFB, Allocated		3701-3702	0.00	0.00	0.0%
CPFB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	340,000.00	1,212,367.00	256.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			340,000.00	1,212,367.00	256.6%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			340,000.00	1,212,367.00	256.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	382,661.00	376,834.00	-1.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			382,661.00	376,834.00	-1.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			382,661.00	376,834.00	-1.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	835,533.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	835,533.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	340,000.00	1,212,367.00	256.6%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			340,000.00	1,212,367.00	256.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,000.00)	(376,834.00)	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	382,661.00	376,834.00	-1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			382,661.00	376,834.00	-1.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,661.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	(42,661.00)	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			(42,661.00)	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(42,661.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	-0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL ASSETS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	835,533.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	835,533.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	835,533.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPFB, Allocated		3701-3702	0.00	0.00	0.0%
B, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	340,000.00	1,212,367.00	256.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			340,000.00	1,212,367.00	256.6%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			340,000.00	1,212,367.00	256.6%

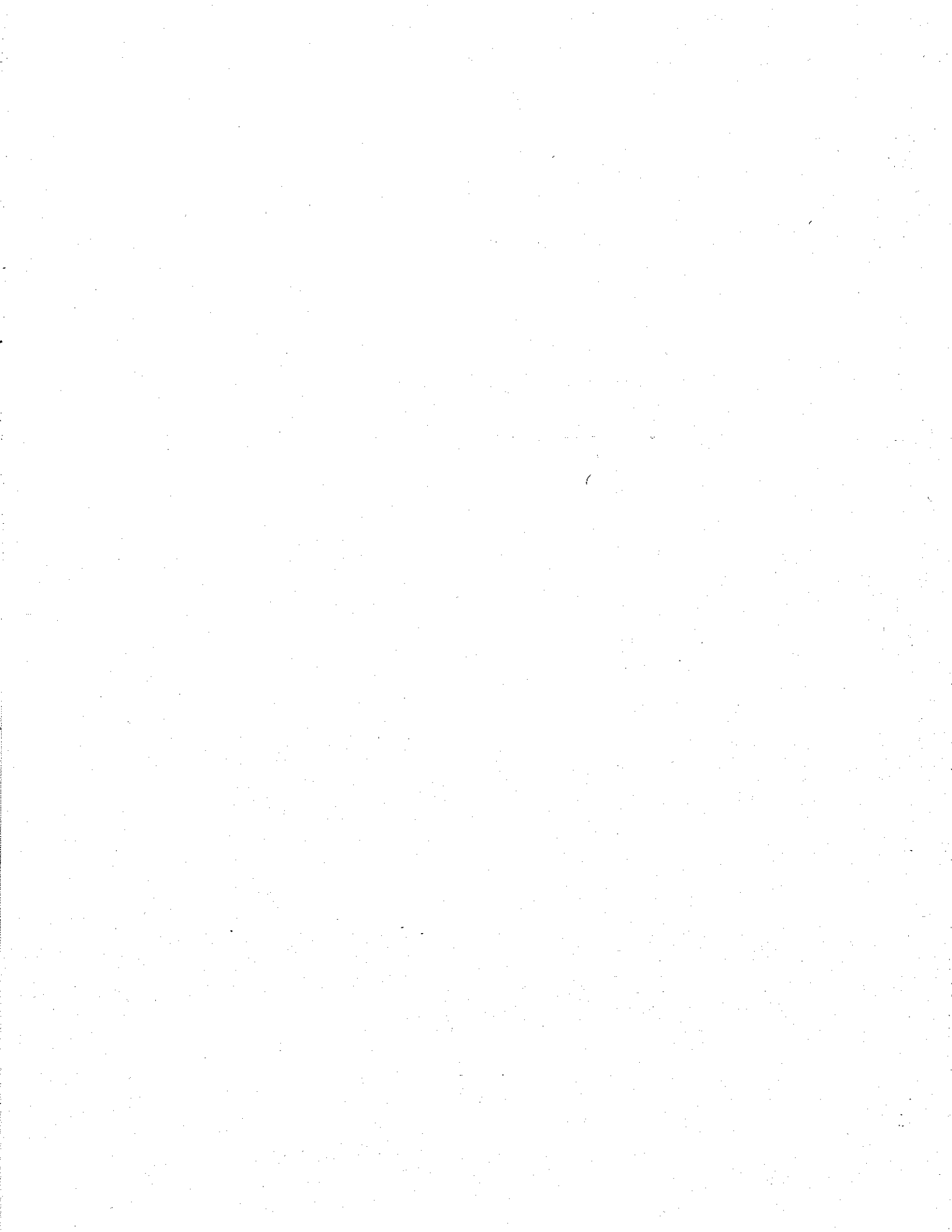
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	382,661.00	376,834.00	-1.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			382,661.00	376,834.00	-1.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			382,661.00	376,834.00	-1.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	835,533.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	835,533.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		340,000.00	1,212,367.00	256.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			340,000.00	1,212,367.00	256.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(340,000.00)	(376,834.00)	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	382,661.00	376,834.00	-1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			382,661.00	376,834.00	-1.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,661.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(42,661.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(42,661.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(42,661.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			0.00	0.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,219.00	0.00	-100.0%
5) TOTAL REVENUES			27,219.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	27,219.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,600.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			39,819.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,600.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			6,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,600.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,600.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,600.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,600.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL REVENUES			2,500.00	2,500.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(500.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	58,314.00	57,814.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,314.00	57,814.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,314.00	57,814.00	-0.9%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	57,814.00	57,314.00	-0.9%

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			254.43	239.04	239.04	245.84
a. Kindergarten	22.11	22.11				
b. Grades One through Three	74.68	74.68				
c. Grades Four through Six	87.01	87.01				
d. Grades Seven and Eight	55.24	55.24				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class			0.18			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	239.04	239.04	254.61	239.04	239.04	245.84
HIGH SCHOOL						
4. General Education			127.23	124.85	124.85	124.85
a. Grades Nine through Twelve	120.19	120.19				
b. Continuation Education	4.66	4.66				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	124.85	124.85	127.23	124.85	124.85	124.85
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
Elementary						
High School						
8. Special Education						
a. Special Day Class - Elementary	0.18	0.18	0.18			
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.18	0.18	0.18	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	364.07	364.07	382.02	363.89	363.89	370.69
11. ADA for Necessary Small Schools also included in lines 3 and 6.			155.62			147.08
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	364.07	364.07	382.02	363.89	363.89	370.69
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*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.

ANNUAL BUDGET REPORT:
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 111 Beckwith St, Loyalton, CA
Date: June 12, 2013

Place: Downieville School, Downieville
Date: June 19, 2013
Time: 06:00 PM

Adoption Date: June 19, 2013

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Rose Asquith

Telephone: 530-994-1044 x 22

Title: Business Manager

E-mail: rasquith@spjUSD.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	N Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Northeastern JPA

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 19, 2013

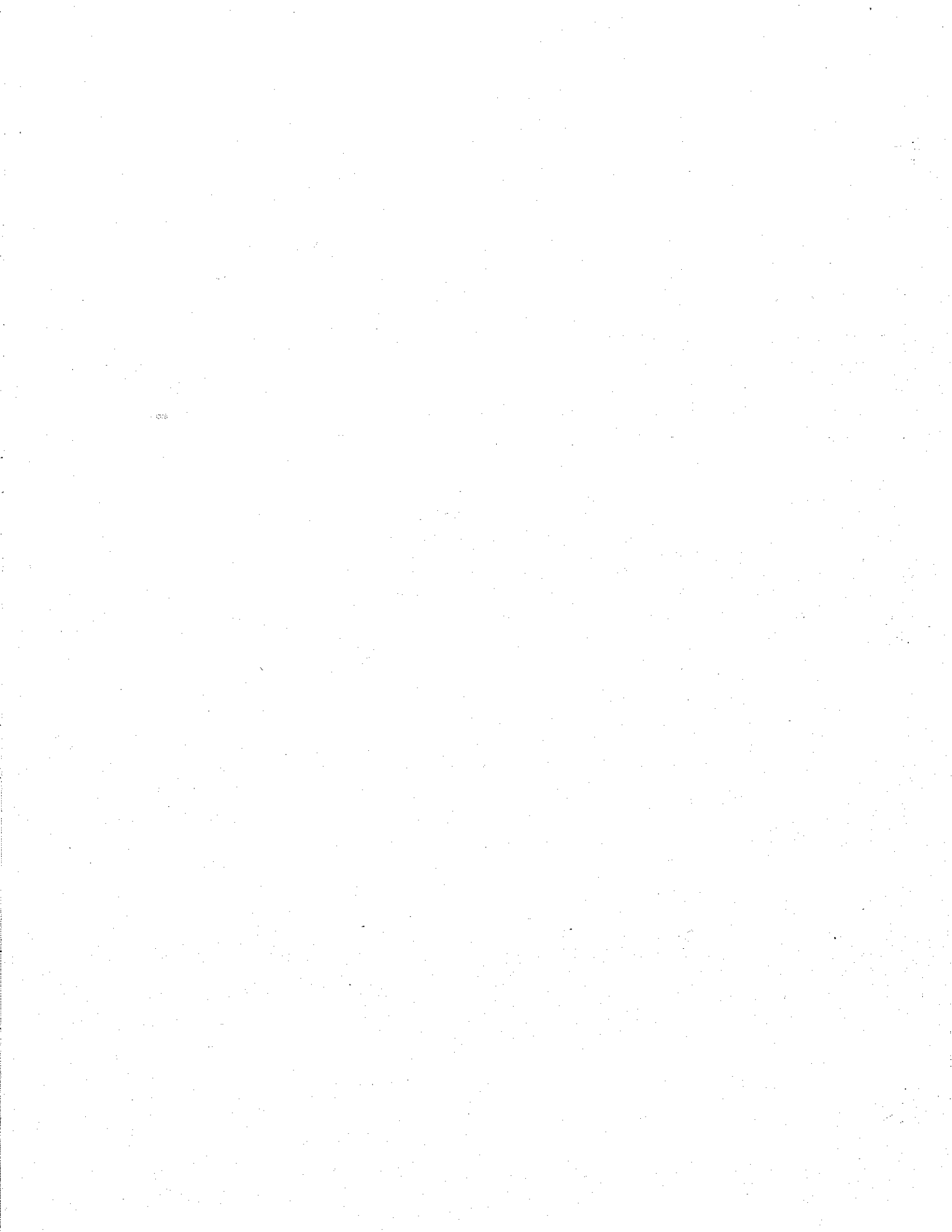
For additional information on this certification, please contact:

Name: Rose Asquith

Title: Business Manager

Telephone: 530-994-1044

E-mail: rasquith@spjUSD.org



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1. Certificated	1,730,038.00	301	82,431.00	303	1,647,607.00	305	18,163.00		307	1,629,444.00	309
2000 - Classified Salaries	746,774.00	311	64,250.00	313	682,524.00	315	0.00		317	682,524.00	319
3000 - Employee Benefits (Excluding 3800)	1,146,731.00	321	180,393.00	323	966,338.00	325	6,899.00		327	959,439.00	329
4000 - Books, Supplies Equip Replace. (6500)	236,537.00	331	0.00	333	236,537.00	335	73,732.00		337	162,805.00	339
5000 - Services & 7300 - Indirect Costs	1,465,112.00	341	633.00	343	1,464,479.00	345	647,030.00		347	817,449.00	349
TOTAL					4,997,485.00	365			TOTAL	4,251,661.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

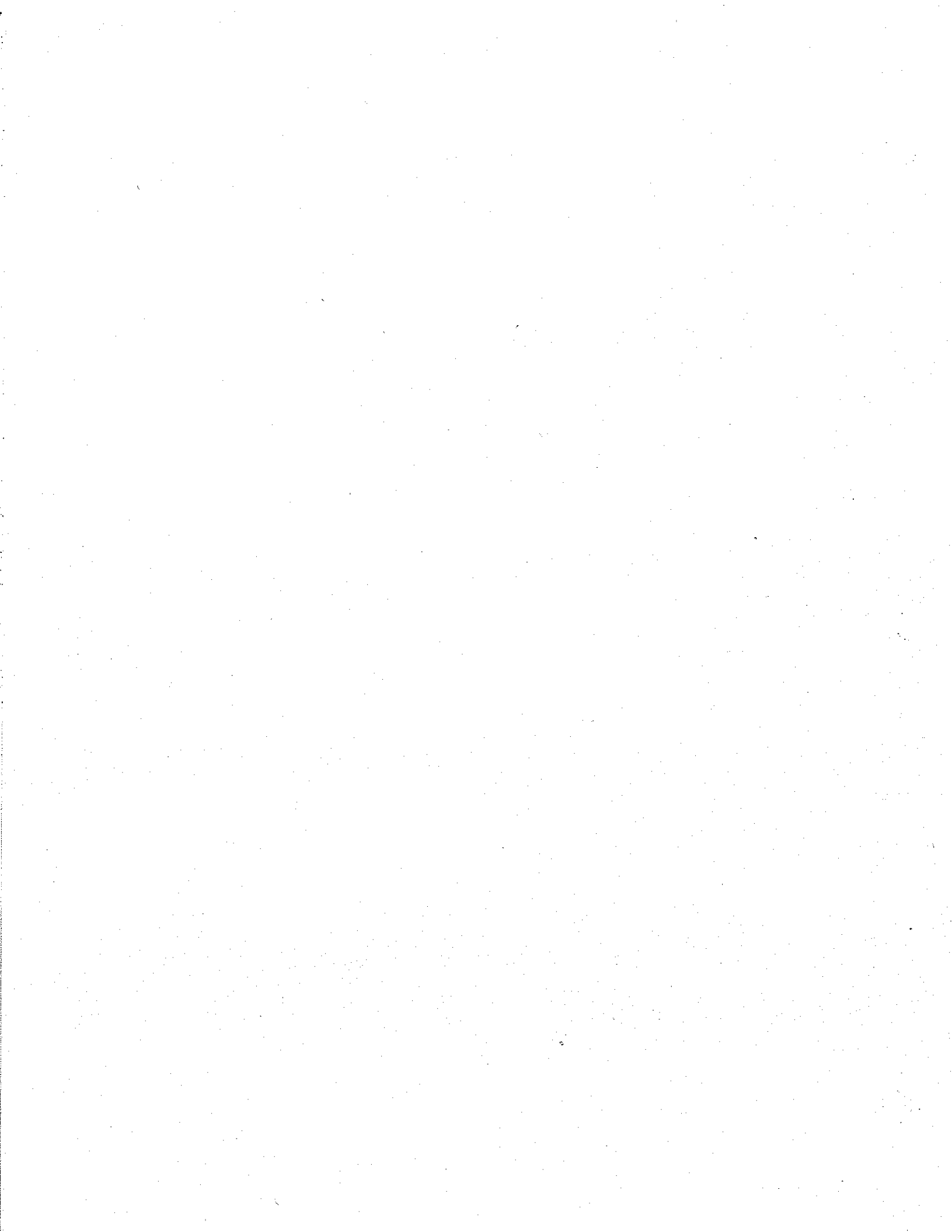
* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Workers' Compensation Insurance		3501 & 3502	390
8. OPEB, Active Employees (EC 41372)		3601 & 3602	392
9. Other Benefits (EC 22310)		3751 & 3752	393
10. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	395
11. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			46.03%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	46.03%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.97%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,251,661.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	381,373.99



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1. Certificated	1,690,042.00	301	110,531.00	303	1,579,511.00	305	17,704.00		307	1,561,807.00	309
2000 - Classified Salaries	659,674.00	311	50,151.00	313	609,523.00	315	0.00		317	609,523.00	319
3000 - Employee Benefits (Excluding 3800)	1,108,359.00	321	183,879.00	323	924,480.00	325	7,006.00		327	917,474.00	329
4000 - Books, Supplies Equip Replace. (6500)	116,473.00	331	0.00	333	116,473.00	335	15,197.00		337	101,276.00	339
5000 - Services... & 7300 - Indirect Costs	1,438,695.00	341	633.00	343	1,438,062.00	345	672,872.00		347	765,190.00	349
TOTAL					4,668,049.00	365			TOTAL	3,955,270.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	1,414,590.00 375
2. Salaries of Instructional Aides Per EC 41011		2100	164,218.00 380
3. STRS		3101 & 3102	111,072.00 382
4. PERS		3201 & 3202	20,294.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	35,637.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Community Plans)		3401 & 3402	365,961.00 385
7. Unemployment Insurance		3501 & 3502	838.00 390
8. Workers' Compensation Insurance		3601 & 3602	91,789.00 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			2,204,399.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			156,245.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			43,647.00 396
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			2,004,507.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			50.68%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	50.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.32%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,955,270.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	170,867.66

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) 186,216.00
- 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) 3,303,503.00

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) 5.64%

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. Entry required

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)	402,454.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	140,918.00
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)	45,056.44
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)	146.64
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	600,575.08
9. Carry-Forward Adjustment (Part IV, Line F)	70,853.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	671,428.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,398,770.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	560,574.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	83,255.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	75,250.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	216,238.00
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)	39,838.00
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)	753,816.56
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)	2,453.36
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	166,251.00
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)	4,306,860.92

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 13.94%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 15.59%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>600,575.08</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>46,105.69</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.37%) times Part III, Line B18); zero if negative	<u>70,853.46</u>
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 (8.3%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>70,853.46</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>70,853.46</u>

Approved indirect cost rate: 13.37%
Highest rate used in any program: 8.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	131,015.00	10,879.00	8.30%
01	3550	2,882.00	144.00	5.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	101,389.00		7,276.00	108,665.00
2. State Lottery Revenue	8560	49,270.00		10,694.00	59,964.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		150,659.00	0.00	17,970.00	168,629.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	50,502.00		17,970.00	68,472.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	22,637.00			22,637.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
Capital Outlay	6000-6999	36,002.00			36,002.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		109,141.00	0.00	17,970.00	127,111.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	41,518.00	0.00	0.00	41,518.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A-A) (B)	2014-15 Projection (C)	% Change (Cols. E-C-C) (D)	2015-16 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,983,765.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,208.71	1.80%	7,338.47	2.20%	7,499.92
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		13.64	2.20%	13.94	2.41%	14.28
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		223.61	8.39%	242.36	-7.80%	223.45
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		1,614,989.68	10.34%	1,781,930.09	-5.77%	1,679,047.99
e. Other Revenue Limit (Form RL, lines 6 thru 14)		2,222,101.00	-17.94%	1,823,532.00	11.63%	2,035,595.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		3,837,090.68	-6.01%	3,605,462.09	3.03%	3,714,642.99
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		2,982,493.84	-6.04%	2,802,453.57	3.03%	2,887,317.70
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%	
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,271.00	18.02%	1,500.00	33.33%	2,000.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		2,983,764.84	-6.03%	2,803,953.57	3.04%	2,889,317.70
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	551,248.00	-0.23%	550,000.00	0.00%	550,000.00
4. Other Local Revenues	8600-8799	215,518.00	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(249,056.00)	10.42%	(275,000.00)	9.09%	(300,000.00)
6. Total (Sum lines A1i thru A5)		3,501,474.84	-12.07%	3,078,953.57	1.96%	3,139,317.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,657,135.00		1,674,083.00
b. Step & Column Adjustment				16,948.00		17,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,657,135.00	1.02%	1,674,083.00	1.02%	1,691,083.00
2. Classified Salaries						
a. Base Salaries				577,740.00		581,914.00
b. Step & Column Adjustment				4,174.00		4,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	577,740.00	0.72%	581,914.00	0.72%	586,114.00
3. Employee Benefits	3000-3999	1,075,853.00	0.39%	1,080,000.00	0.00%	1,080,000.00
4. Books and Supplies	4000-4999	91,861.00	8.86%	100,000.00	0.00%	100,000.00
5. Services and Other Operating Expenditures	5000-5999	743,465.00	0.21%	745,000.00	0.00%	745,000.00
6. Capital Outlay	6000-6999	121,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,739.00)	-7.59%	(9,000.00)	0.00%	(9,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	453,308.00	-82.79%	78,000.00	0.00%	78,000.00
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)		4,710,623.00	-9.78%	4,249,997.00	0.50%	4,271,197.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,209,148.16)		(1,171,043.43)		(1,131,879.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,598,111.00		1,388,962.84		217,919.41
2. Ending Fund Balance (Sum lines C and D1)		1,388,962.84		217,919.41		(913,959.89)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,900.00		2,900.00		0.00
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	241,382.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	539,963.00		217,919.41		
2. Unassigned/Unappropriated	9790	604,718.00		(2,900.00)		(913,959.89)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,388,963.00		217,919.41		(913,959.89)

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	9.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	539,963.00		217,919.41		0.00
c. Unassigned/Unappropriated	9790	604,718.00		(2,900.00)		(913,959.89)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		1,144,681.00		215,019.41		(913,959.89)
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	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	2014-15 Projection (C)	% Change (Cols. E-C) (D)	2015-16 Projection (E)
er projections for subsequent years 1 and 2 in Columns C and E: (Percent 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	94,371.00	-0.39%	94,000.00	0.00%	94,000.00
3. Other State Revenues	8300-8599	528,340.00	-0.11%	527,742.00	-2.04%	517,000.00
4. Other Local Revenues	8600-8799	28,500.00	5.26%	30,000.00	6.67%	32,000.00
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	249,056.00	10.42%	275,000.00	14.89%	315,940.00
6. Total (Sum lines A1 thru A5)		900,267.00	2.94%	926,742.00	3.47%	958,940.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				32,907.00		33,407.00
a. Base Salaries				500.00		500.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,907.00	1.52%	33,407.00	1.50%	33,907.00
2. Classified Salaries				81,934.00		82,634.00
a. Base Salaries				700.00		700.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	81,934.00	0.85%	82,634.00	0.85%	83,334.00
3. Employee Benefits	3000-3999	32,506.00	-7.71%	30,000.00	0.00%	30,000.00
4. Books and Supplies	4000-4999	24,612.00	-18.74%	20,000.00	0.00%	20,000.00
5. Services and Other Operating Expenditures	5000-5999	695,230.00	0.69%	700,000.00	0.00%	700,000.00
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	27,125.00	90.60%	51,701.00	59.96%	82,699.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,739.00	-7.59%	9,000.00	0.00%	9,000.00
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 F below)						
11. Total (Sum lines B1 thru B10)		904,053.00	2.51%	926,742.00	3.47%	958,940.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,786.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		50,081.00		46,295.00		46,295.00
2. Ending Fund Balance (Sum lines C and D1)		46,295.00		46,295.00		46,295.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	46,295.00		46,295.00		46,295.00
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)		46,295.00		46,295.00		46,295.00

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-VA) (B)	2014-15 Projection (C)	% Change (Cols. E-C'C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A-A) (B)	2014-15 Projection (C)	% Change (Cols. E-C-C) (D)	2015-16 Projection (E)
* Inter 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	2,983,765.00	-6.03%	2,803,953.57	3.04%	2,889,317.70
2. Federal Revenues	8100-8299	94,371.00	-0.39%	94,000.00	0.00%	94,000.00
3. Other State Revenues	8300-8599	1,079,588.00	-0.17%	1,077,742.00	-1.00%	1,067,000.00
4. Other Local Revenues	8600-8799	241,018.00	-87.71%	30,000.00	6.67%	32,000.00
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%	15,940.00
6. Total (Sum lines A1 thru A5)		4,301,741.84	-9.00%	4,005,695.57	2.31%	4,098,257.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,690,042.00		1,707,490.00
b. Step & Column Adjustment				17,448.00		17,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,690,042.00	1.05%	1,707,490.00	1.02%	1,724,990.00
2. Classified Salaries						
a. Base Salaries				659,674.00		664,548.00
b. Step & Column Adjustment				4,874.00		4,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	659,674.00	0.74%	664,548.00	0.74%	669,448.00
3. Employee Benefits	3000-3999	1,108,359.00	0.15%	1,110,000.00	0.00%	1,110,000.00
4. Books and Supplies	4000-4999	116,473.00	3.03%	120,000.00	0.00%	120,000.00
5. Services and Other Operating Expenditures	5000-5999	1,438,695.00	0.44%	1,445,000.00	0.00%	1,445,000.00
6. Capital Outlay	6000-6999	121,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,125.00	90.60%	51,701.00	59.96%	82,699.00
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	453,308.00	-82.79%	78,000.00	0.00%	78,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
Other Adjustments				0.00		0.00
1. Total (Sum lines B1 thru B10)		5,614,676.00	-7.80%	5,176,739.00	1.03%	5,230,137.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,212,934.16)		(1,171,043.43)		(1,131,879.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,648,192.00		1,435,257.84		264,214.41
2. Ending Fund Balance (Sum lines C and D1)		1,435,257.84		264,214.41		(867,664.89)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,900.00		2,900.00		0.00
b. Restricted	9740	46,295.00		46,295.00		46,295.00
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	241,382.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	539,963.00		217,919.41		0.00
2. Unassigned/Unappropriated	9790	604,718.00		(2,900.00)		(913,959.89)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,435,258.00		264,214.41		(867,664.89)

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	2014-15 Projection (C)	% Change (Cols. E-C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	539,963.00		217,919.41		0.00
c. Unassigned/Unappropriated	9790	604,718.00		(2,900.00)		(913,959.89)
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 E1a thru E2c)		1,144,681.00		215,019.41		(913,959.89)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.39%		4.15%		-17.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		363.89		357.00		353.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,614,676.00		5,176,739.00		5,230,137.00
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)		5,614,676.00		5,176,739.00		5,230,137.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		224,587.04		207,069.56		209,205.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		63,000.00		63,000.00		63,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		224,587.04		207,069.56		209,205.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	5,867,545.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	196,054.00
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	48,002.00
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	467,912.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	181,751.00
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	9,326.00
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)				706,991.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	79,251.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				5,043,751.00
F. Charter school expenditure adjustments (From Section V)				0.00
3. Total expenditures subject to MOE (Line E plus Line F)				5,043,751.00

		2012-13 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		363.89
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		363.89
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		363.89
F. Expenditures per ADA (Line I.G divided by Line II.E)		13,860.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted 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)	5,043,751.00	13,860.65
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%

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:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
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)	5,043,751.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		13,860.65
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%

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,885.71	7,097.71
2. Inflation Increase	0041	212.00	111.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,097.71	7,208.71
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,097.71	7,208.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	12.81	13.64
c. Revenue Limit ADA	0033	227.19	223.61
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	1,615,439.04	1,614,989.68
6. Allowance for Necessary Small School	0489	2,214,825.00	2,222,101.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	3,830,264.04	3,837,090.68
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,977,187.63	2,982,493.84
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	27,886.00	1,271.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	10,548.00	0.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	17,338.00	1,271.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,994,525.63	2,983,764.84

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,306,735.00	2,306,735.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,306,735.00	2,306,735.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	687,790.63	677,029.84
b. Less: Education Protection Account (Object 8012)	0736	556,683.00	563,446.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	131,107.63	113,583.84
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,690.00	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/Basic Aid Open Enrollment	0634, 0629, 9037	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,690.00)	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	129,417.63	113,583.84
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	129,417.63	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	2,360.00	2,360.00
46. California High School Exit Exam	9002	193.00	193.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	533.00	553.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

July 1 Budget (Single Adoption)
 2012-13 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

46 70177 000000
 Form SIAA

Sierra-Plumas Joint Unified
 Sierra County

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 CAPITAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	467,912.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	79,251.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			382,661.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			6,000.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
58 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	467,912.00	467,912.00	0.00	0.00

July 1 Budget (Single Adoption)
2013-14 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000300
Form SIAB

Sierra-Plumas Joint Unified
Sierra County

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	453,308.00		
Fund Reconciliation								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					76,474.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					376,834.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
6 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2013-14 Budget
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	453,308.00	453,308.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c (5b))	Estimated/Unaudited Actuals (Form RL, Line 5c (5b))		
Third Prior Year (2010-11)	256.77	258.31	N/A	Met
Second Prior Year (2011-12)	237.31	235.16	0.9%	Met
Fiscal Year (2012-13)	226.04	227.19	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	223.61			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level		Status
				(If Budget is greater than Actual, else N/A)		
Third Prior Year (2010-11)		458	424	7.4%		Not Met
Second Prior Year (2011-12)		426	413	3.1%		Not Met
First Prior Year (2012-13)		386	373	3.4%		Not Met
Budget Year (2013-14)		376				

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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)

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

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

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	364	376	96.8%	Not Met
1st Subsequent Year (2014-15)	357	369	96.7%	Not Met
2nd Subsequent Year (2015-16)	353	374	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

ADA percent is calculated per school and not district wide ration.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	7,097.71	7,208.71	7,338.47	7,499.92
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,516.91	5,603.19	5,704.05	5,829.54
d. Prior Year Funded BRL per ADA		5,516.91	5,603.19	5,704.05
e. Difference (Step 1c minus Step 1d)		86.28	100.86	125.49
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.56%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	227.19	223.61	242.36	223.45
b. Prior Year Revenue Limit (Funded) ADA		227.19	223.61	242.36
c. Difference (Step 2a minus Step 2b)		(3.58)	18.75	(18.91)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.58%	8.39%	-7.80%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-0.02%	10.19%	-5.60%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.02% to .98%	9.19% to 11.19%	-6.60% to -4.60%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	2,306,735.00	2,306,735.00	2,306,735.00	2,306,735.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	2,992,836.00	2,983,765.00	2,804,453.00	2,890,317.00
District's Projected Change in Revenue Limit:		-0.30%	-6.01%	3.06%
Revenue Limit Standard:		-1.02% to .98%	9.19% to 11.19%	-6.60% to -4.60%
Status:		Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	3,481,540.18	4,409,974.42	78.9%
Second Prior Year (2011-12)	3,420,964.74	4,273,836.21	80.0%
First Prior Year (2012-13)	3,439,756.00	4,460,126.00	77.1%
	Historical Average Ratio:		78.7%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.7% to 82.7%	74.7% to 82.7%	74.7% to 82.7%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	3,310,728.00	4,257,315.00	77.8%	Met
1st Subsequent Year (2014-15)	3,335,997.00	4,171,997.00	80.0%	Met
2nd Subsequent Year (2015-16)	3,357,197.00	4,193,197.00	80.1%	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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

TANDARD: 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.02%	10.19%	-5.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.02% to 9.98%	.19% to 20.19%	-15.60% to 4.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.02% to 4.98%	5.19% to 15.19%	-10.60% to -.60%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	630,184.00		
Budget Year (2013-14)	94,371.00	-85.02%	Yes
1st Subsequent Year (2014-15)	94,000.00	-0.39%	Yes
2nd Subsequent Year (2015-16)	94,000.00	0.00%	Yes

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2012-13)	1,072,965.00		
Budget Year (2013-14)	1,079,588.00	0.62%	No
1st Subsequent Year (2014-15)	1,077,742.00	-0.17%	Yes
2nd Subsequent Year (2015-16)	1,067,000.00	-1.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2012-13)	234,575.00		
Budget Year (2013-14)	244,018.00	4.03%	No
1st Subsequent Year (2014-15)	30,000.00	-87.71%	Yes
2nd Subsequent Year (2015-16)	32,000.00	6.67%	Yes

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2012-13)	236,537.00		
Budget Year (2013-14)	116,473.00	-50.76%	Yes
1st Subsequent Year (2014-15)	120,000.00	3.03%	Yes
2nd Subsequent Year (2015-16)	120,000.00	0.00%	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2012-13)	1,465,112.00		
Budget Year (2013-14)	1,438,695.00	-1.80%	No
1st Subsequent Year (2014-15)	1,445,000.00	0.44%	Yes
2nd Subsequent Year (2015-16)	1,445,000.00	0.00%	Yes

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)	1,937,724.00		
Budget Year (2013-14)	1,417,977.00	-26.82%	Not Met
1st Subsequent Year (2014-15)	1,201,742.00	-15.25%	Not Met
2nd Subsequent Year (2015-16)	1,193,000.00	-0.73%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	1,701,649.00		
Budget Year (2013-14)	1,555,168.00	-8.61%	Met
1st Subsequent Year (2014-15)	1,565,000.00	0.63%	Met
2nd Subsequent Year (2015-16)	1,565,000.00	0.00%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for 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 6B
if NOT met)

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	5,614,676.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	5,614,676.00	56,146.76	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|---|--|
| x | 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,294,730.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,045,710.46		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		0.00	586,754.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		3,512,158.64	1,305,198.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	3,340,440.46	3,512,158.64	1,891,952.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,505,876.85	5,357,138.30	5,867,545.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	5,505,876.85	5,357,138.30	5,867,545.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	60.7%	65.6%	32.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	20.2%	21.9%	10.7%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	876,769.69	4,468,551.98	N/A	Met
Second Prior Year (2011-12)	(191,427.38)	4,315,920.67	4.4%	Met
First Prior Year (2012-13)	(928,709.00)	4,928,038.00	18.8%	Not Met
Budget Year (2013-14) (Information only)	(1,209,148.00)	4,710,623.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Increase estimate to replace Loyaltyon High School Roof.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)		2,841,477.77	N/A	Not Met
Second Prior Year (2011-12)	3,054,986.63	3,718,247.46	N/A	Met
First Prior Year (2012-13)	3,204,462.54	3,526,820.00	N/A	Met
Budget Year (2013-14) (Information only)	2,598,111.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

² 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.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	364	357	353
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,614,676.00	5,176,739.00	5,230,137.00
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)	5,614,676.00	5,176,739.00	5,230,137.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	224,587.04	207,069.56	209,205.48
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	224,587.04	207,069.56	209,205.48

10C Calculating the District's Budgeted Reserve Amount

DA TRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	539,963.00	217,919.41	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	604,718.00	(2,900.00)	(913,959.89)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative; for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,144,681.00	215,019.41	(913,959.89)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.39%	4.15%	-17.47%
District's Reserve Standard (Section 10B, Line 7):	224,587.04	207,069.56	209,205.48
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DA TRY: Enter an explanation if the standard is not met.

1. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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)?

No

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:

S^F Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(240,897.00)			
Budget Year (2013-14)	(249,056.00)	8,159.00	3.4%	Met
1st Subsequent Year (2014-15)	(275,000.00)	25,944.00	10.4%	Not Met
2nd Subsequent Year (2015-16)	(300,000.00)	25,000.00	9.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	467,912.00			
Budget Year (2013-14)	453,308.00	(14,604.00)	-3.1%	Met
1st Subsequent Year (2014-15)	78,000.00	(375,308.00)	-82.8%	Not Met
2nd Subsequent Year (2015-16)	78,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? Yes

* 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Increase cost for special education encroachment.

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

Explanation: (required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Transfer to Fund 35 for Loyaltan High Reroof Project.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Loyaltan High Reroof Project 40% contribution plus all ineligible cost. Projected started June 10, 2013 and is scheduled to be completed

August 23, 2014. The district will be paying for the entire project prior to receiving state funds. The application for funding has been submitted and is expected to be presented at the next OPSC board meeting. Once approved the district will apply for priority funding.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unused vacation hours	15,998

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

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

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	6,279	0	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,426	15,998	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	22,705	15,998	0	0

Has total annual payment increased over prior year (2012-13)?

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7 Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	186,654

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

1,175,680.00
1,175,680.00
Actuarial
Jul 01, 2011

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
121,060.00	121,060.00	121,060.00
121,500.00	0.00	0.00
40,672.00	0.00	0.00
3	0	0

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

NEJPA/Workman Comp Insurance. Confidence Level 1) PIPS 99% 2) Self-ins. 90%. TriCounty School Insurance Group (TCSIG) for health and welfare and property insurance. A stabilization reserve is maintained at an amount of not less than seven (7) times the current "specific stop loss." A reserve for incurred but not reported reserve (IBNR) will include an amount equal to the difference between known claim reserves and the anticipated full value of all claims. Amount listed below is the districts annual premium for both JPAs.

3. Self-Insurance Liabilities

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

	0.00
	0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	690,691.00	690,000.00	690,000.00
b. Amount contributed (funded) for self-insurance programs	690,691.00	690,000.00	690,000.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.1	24.1	24.1	24.1

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Agreements Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement.

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 18,775

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	432,640	432,640	432,640
3. Percent of H&W cost paid by employer	81.0%	81.0%	81.0%
4. Percent projected change in H&W cost over prior year	19.0%	19.0%	19.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	20,523	17,448	17,000
3. Percent change in step & column over prior year	1.5%	1.3%	1.3%

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes 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

D. TRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	24.1	20.7	19.6	19.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Classified is asking that the health and welfare cap increase, however they are not asking for a salary increase.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget 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")			

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

4,483

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
85,272	85,272	85,272
80.0%	80.0%	80.0%
20.0%	20.0%	20.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
7,552	4,874	4,874
168.0%	74.0%	74.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

D, TRY: Enter all applicable data items; there are no extractions in this section.

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget 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

3,985

4. Amount included for any tentative salary schedule increases

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

0

0

0

0	0	0
---	---	---

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

- Are costs of H&W benefit changes included in the budget 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

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

Yes	Yes	Yes
126,160	126,160	126,160
77.0%	77.0%	77.0%
23.0%	23.0%	23.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
2,797	868	900
2.2%	0.7%	0.7%

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

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

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

No	No	No

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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)

Superintendent is retiring June 30, 2013. As of today, his replacement is unknown. The position will be reduced to a .5 F.T.E.

End of School District Budget Criteria and Standards Review

Hannah, June 19, agenda updated Budget

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F		
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES							
1) Revenue Limit Sources	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
2) Federal Revenue	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES	4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-10.9%
B. EXPENDITURES							
1) Certificated Salaries	1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
2) Classified Salaries	691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
3) Employee Benefits	1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
4) Books and Supplies	198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
5) Services and Other Operating Expenditures	784,486.00	680,626.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%
6) Capital Outlay	48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
8) Other Outgo - Transfers of Indirect Costs	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
9) TOTAL EXPENDITURES	4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(928,709.00)	2,272.00	(926,437.00)	(749,148.00)	(3,786.00)	(752,934.00)	-18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
e) Adjusted Beginning Balance (F1c + F1d)			2,598,111.00	50,081.00	2,648,192.00	1,848,963.00	46,295.00	1,895,258.00	-28.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00	-14.7%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00	-7.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00	-65.7%
Other Assignments									
e) Unassigned/unappropriated		9789	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00	-8.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,305,198.00	0.00	1,305,198.00	1,064,718.00	0.00	1,064,718.00	-18.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				0.00

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
REVENUE LIMIT SOURCES					
Principal Apportionment					
State Aid - Current Year	129,418.00	0.00	113,584.00	0.00	-12.2%
Education Protection Account State Aid - Current Year	556,683.00	0.00	563,446.00	0.00	1.2%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions					
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
County & District Taxes					
Secured Roll Taxes	2,306,735.00	0.00	2,306,735.00	0.00	0.0%
Unsecured Roll Taxes	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)					
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	2,992,836.00	0.00	2,993,765.00	0.00	-0.3%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer					
Community Day Schools Transfer					
Special Education ADA Transfer					
Resource Codes					
Object Codes					
8011					
8012					
8015					
8019					
8021					
8022					
8029					
8041					
8042					
8043					
8044					
8045					
8047					
8048					
8081					
8082					
8089					
8091					
8091					
8091					
8091					
8091					
8091					
0000					
2200					
2430					
6500					
Total Fund col. A + B (C)	129,418.00	0.00	113,584.00	0.00	-12.2%
Total Fund col. D + E (F)	563,446.00	0.00	563,446.00	0.00	1.2%
Total Fund col. A + B (C)	2,306,735.00	0.00	2,306,735.00	0.00	0.0%
Total Fund col. D + E (F)	2,992,836.00	0.00	2,993,765.00	0.00	-0.3%

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	10,548.00	0.00	10,548.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	499,608.00	0.00	499,608.00	0.00	0.00	0.00	-100.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	2,500.00	2,500.00	0.00	630.00	630.00	-74.8%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected		69,216.00	69,216.00		40,860.00	40,860.00	-41.0%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		38,916.00	38,916.00		27,300.00	27,300.00	-29.8%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		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	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00			0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		3,026.00	3,026.00			2,875.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	16,918.00	16,918.00	0.00	22,706.00	22,706.00	34.2%
TOTAL FEDERAL REVENUE			499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		475,865.00	475,865.00			487,625.00	2.5%
Economic Impact Aid	7090-7091	8311		24,032.00	24,032.00			19,266.00	-19.8%
Spec. Ed. Transportation	7240	8311		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Class Size Reduction, K-3		8434	79,917.00	0.00	79,917.00	79,917.00	0.00	79,917.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,700.00	0.00	10,700.00	10,700.00	0.00	10,700.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	49,270.00	10,694.00	59,964.00	49,270.00	10,384.00	59,654.00	-0.5%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	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	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	411,422.00	11,065.00	422,487.00	411,361.00	11,065.00	422,426.00	0.0%
TOTAL, OTHER STATE REVENUE			551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		8621	0.00	0.00	0.00		0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00		0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes									
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	0.00	7,000.00		7,000.00	7,000.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00		15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00		0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	4,700.00	4,700.00		4,700.00	4,700.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	163,925.00	22,407.00	186,332.00		193,518.00	215,925.00	15.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00		0.00	0.00	0.0%

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue							
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	0.00	21,543.00	21,543.00	0.00	1,393.00	1,393.00	-93.5%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments							
Special Education SELPA Transfers From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
TOTAL REVENUES	4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-10.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,335,186.00	88,829.00	1,424,015.00	1,395,183.00	32,907.00	1,428,090.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,449.00	0.00	297,449.00	248,629.00	0.00	248,629.00	-16.4%
Other Certificated Salaries		1900	8,574.00	0.00	8,574.00	13,323.00	0.00	13,323.00	55.4%
TOTAL, CERTIFICATED SALARIES			1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	77,133.00	53,982.00	131,115.00	82,784.00	81,434.00	164,218.00	25.2%
Classified Support Salaries		2200	349,644.00	0.00	349,644.00	238,685.00	0.00	238,685.00	-31.7%
Classified Supervisors' and Administrators' Salaries		2300	1,845.00	0.00	1,845.00	2,160.00	0.00	2,160.00	17.1%
Clerical, Technical and Office Salaries		2400	240,850.00	1,260.00	242,110.00	231,227.00	500.00	231,727.00	-4.3%
Other Classified Salaries		2900	22,060.00	0.00	22,060.00	22,884.00	0.00	22,884.00	3.7%
TOTAL, CLASSIFIED SALARIES			691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	127,051.00	7,082.00	134,133.00	131,578.00	2,592.00	134,170.00	0.0%
PERS		3201-3202	77,592.00	4,284.00	81,876.00	75,727.00	7,963.00	83,690.00	2.2%
OASDI/Medicare/Alternative		3301-3302	79,061.00	5,936.00	84,997.00	69,815.00	6,840.00	76,655.00	-9.8%
Health and Welfare Benefits		3401-3402	540,501.00	21,943.00	562,444.00	546,268.00	8,554.00	554,822.00	-1.4%
Unemployment Insurance		3501-3502	27,886.00	1,688.00	29,574.00	1,177.00	57.00	1,234.00	-95.8%
Workers' Compensation		3601-3602	124,170.00	8,059.00	132,229.00	129,369.00	6,500.00	135,869.00	2.8%
OPEB, Allocated		3701-3702	121,060.00	0.00	121,060.00	121,500.00	0.00	121,500.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,276.00	389.00	9,665.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	418.00	0.00	418.00	419.00	0.00	419.00	0.2%
TOTAL, EMPLOYEE BENEFITS			1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,000.00	7,970.00	50,970.00	0.00	13,579.00	13,579.00	-73.4%
Books and Other Reference Materials		4200	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	104,891.00	16,662.00	121,553.00	91,861.00	11,033.00	102,894.00	-15.4%
Noncapitalized Equipment		4400	51,014.00	3,000.00	54,014.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	571,243.00	571,243.00	0.00	601,532.00	601,532.00	5.3%
Travel and Conferences		5200	20,943.00	37,348.00	58,291.00	16,243.00	26,320.00	42,563.00	-27.0%
Dues and Memberships		5300	6,707.00	0.00	6,707.00	5,447.00	0.00	5,447.00	-18.8%
Insurance		5400 - 5450	48,000.00	0.00	48,000.00	52,000.00	0.00	52,000.00	8.3%
Operations and Housekeeping Services		5500	249,572.00	650.00	250,222.00	233,483.00	650.00	234,133.00	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,100.00	750.00	34,850.00	27,900.00	750.00	28,650.00	-17.8%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,473.00	70,635.00	466,108.00	383,126.00	65,978.00	449,104.00	-3.6%
Communications		5900	29,691.00	0.00	29,691.00	25,266.00	0.00	25,266.00	-14.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			784,486.00	680,626.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,269.00	0.00	31,269.00	100,000.00	0.00	100,000.00	219.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,733.00	0.00	16,733.00	21,000.00	0.00	21,000.00	25.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	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		7142	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
Payments to County Offices		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
TOTAL EXPENDITURES	4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN							
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	6,000.00	0.00	6,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	382,661.00	0.00	382,661.00	376,834.00	0.00	376,834.00	-1.5%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	79,251.00	0.00	79,251.00	76,474.00	0.00	76,474.00	-3.5%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT							
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	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	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F			
	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-1.1%
2) Federal Revenue		8100-8299	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue		8300-8599	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue		8600-8799	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES			4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,141,460.00	257,310.00	2,398,770.00	2,228,559.00	198,969.00	2,427,528.00	1.2%
2) Instruction - Related Services	2000-2999		531,917.00	28,657.00	560,574.00	464,808.00	15,408.00	480,216.00	-14.3%
3) Pupil Services	3000-3999		30,755.00	623,743.00	654,498.00	31,434.00	652,162.00	683,596.00	4.4%
4) Ancillary Services	4000-4999		75,250.00	0.00	75,250.00	58,444.00	0.00	58,444.00	-22.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		827,573.00	11,023.00	838,596.00	746,607.00	9,739.00	756,346.00	-9.8%
8) Plant Services	8000-8999		853,171.00	2,000.00	855,171.00	727,463.00	650.00	728,113.00	-14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
10) TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
2) Ending Balance, June 30 (E + F1e)			2,598,111.00	50,081.00	2,648,192.00	1,848,963.00	46,295.00	1,895,258.00		-28.4%
F. FUND BALANCE, RESERVES										
Components of Ending Fund Balance										
a) Nonspendable		9711	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00		-14.7%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9740	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00		-7.6%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments (by Resource/Object)										
d) Assigned		9780	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00		-65.7%
Other Assignments (by Resource/Object)										
e) Unassigned/unappropriated		9789	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00		-8.0%
Reserve for Economic Uncertainties										
Unassigned/Unappropriated Amount		9790	1,305,198.00	0.00	1,305,198.00	1,064,718.00	0.00	1,064,718.00		-18.4%

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

46 70177 0000000
 Form 01

Sierra-Plumas Joint Unified
 Sierra County

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	46,328.00	46,295.00
9010	Other Restricted Local	3,753.00	0.00
Total, Restricted Balance		50,081.00	46,295.00

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
IS REQUESTING SEALED BIDS
for
SURPLUS PROPERTY**

SEALED BIDS WILL BE RECEIVED UNTIL: 3.00p.m., Thursday, June 6, 2013

For the items listed below, items will be sold "**AS IS**", and "**WHERE IS**" with a **minimum bid of \$1,000**. There are no warranties, expressed or implied, adjustments, repairs, refunds, or exchanges.

Year	Make/Model	VIN #	Mileage
1993	Ford/ Super Club Wagon 3D	1FBJS31G0PHB22403	124,684

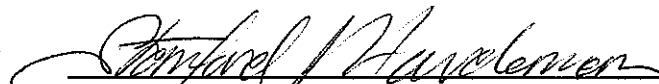
By bidding, buyer agrees to indemnify and hold harmless Sierra-Plumas Joint Unified School District (SPJUSD), its officials, officers, and employees, from any and all damages, injuries, and/or causes of action which may involve any vehicle occurring subsequent to the date of this sale. All smog related repairs and certifications are the sole responsibility of the buyer (Refer to California Vehicle Code Division 12, Section 24007.5). No claims for adjustment or recession of bids due to error in the description of the property, to its condition, or to anything concerning it whatsoever, will be considered. The Governing Board has the right to reject any and all bids and to waive technicalities.

Within one week from date of notification of award, the successful bidder must make payment in full for all items awarded. All payments are to be by Certified or Cashier's check, made payable to "Sierra-Plumas Joint Unified School District."

BIDDER INSTRUCTIONS

Vehicles may be inspected by appointment between May 28, 2013 and May 31, 2013. Appointments can be made by calling 530-289-3473. Vehicle can be inspected at 130 School Street, Downieville, CA.

- The sealed bid should be marked "VEHICLE BID CAR" on the outside of the envelope and mailed to Sierra-Plumas Joint Unified School District, Post Office Box 157, Sierraville, California 96126.
The bids will be awarded at SPJUSD, June 19, 2013 Board Meeting.


Stanford J. Hardeman, Superintendent
May 22, 2013

A personal note ...

Bid for 1993
Ford Club wagon
from Bernie Stringer
\$1,111.11

one thousand one hundred
and eleven dollars, and
eleven cents.

5/30/13

Bernie Stringer