

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

September 10, 2013

Immediately following the 6:00 pm meeting of the Sierra County Board of Education  
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

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

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

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF AGENDA

D. INFORMATION/DISCUSSION ITEMS

1. Correspondence

Letter from Lions International\*\*

2. Superintendent's Report

a. Staff In-service

b. First Day of School

c. Goals

d. Loyalton High School Roof

e. Facilities Committee

f. Student Teacher, Ben Roberti, Loyalton High School, History

g. Report to Board – ISP Students (2012-13)

h. Report to Board – Donations, Gifts, Bequests (2012-13)

a. Basalite Corporation

b. Model Dairy

c. U.S. Foods

g. Sierra Schools Foundation - Districtwide Grants Total for 2012-13: \$28,770.85

g. AYP/API Presentation, Marlene Mongolo, SELPA Director and Testing Coordinator

3. Business Report

a. Board Report-Expenditures by Object 7/1/13 to 8/31/13\*\*

b. Initial Enrollment for the 2013-2014 School Year\*\*\*

c. Correspondence from California Department of Education\*

4. Staff Reports (5 minutes)

Sierra-Plumas Joint Unified School District  
Governing Board Agenda  
September 10, 2013

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

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held August 13, 2013\*\*
2. Approval of the bill warrants for the month of August 2013\*\*
3. Authorization to approve corrected Resolution 13-002 and accept as otherwise adopted on August 13, 2013\*\*

Staffing:

4. Assignment of Stephen Tassone, 1.0 FTE Certificated Teacher (Science and Math) Downieville Jr/Sr High School, effective August 22, 2013
5. Assignment of Amber Baca-Sainsbury, Library Aide, Downieville School, effective August 26, 2013, 54 minutes daily
6. Assignment of Allison Baca, School Secretary, Downieville School, effective August 22, 2013, 5 hours daily
7. Assignment (transfer) of Jamie Shiltz, Instructional Aide (Title 1), Loyalton High School, effective August 26, 2013, 4 hours daily
8. Assignment of Adriana Lopez, 1.0 FTE Custodian, Loyalton High School, effective September 30, 2013
9. Assignment of Augustine Corcoran, 2013-2014 WASC Lead, Maintenance Year, Downieville School
10. Assignment of Augustine Corcoran, 2013-2014 Lead Teacher, Downieville School
11. Assignment of Brad Campbell, 2013-2014 Baseball Coach, Loyalton High School
12. Approval of Assignment to teach core subjects outside of credential area for 2013-2014 school year (Ed Code 44258.3), Stephen Tassone, Downieville Jr/Sr High School, Chemistry, Biology, Geometry, Algebra 2, Calculus (4 sections)

F. ACTION ITEMS

1. New Business
- |          |   |
|----------|---|
| 1314-048 | Discussion on Formation of District Advisory Committee (Grant)  |
| 1314-049 | Discussion on Formation of Technology Committee (Grant)   |
| 1314-050 | Initial Discussion on Physical Improvement to Loyalton High School (Grant)  |
| 1314-051 | Public Hearing to receive public comment on textbooks or instructional materials for kindergarten through 12 <sup>th</sup> grade in each subject and that they are aligned with the state standards adopted pursuant to Ed. Code §60605 or 60605.8 and also meet the reporting and sufficiency requirements contained in Ed. Code §60119. |

Sierra-Plumas Joint Unified School District  
Governing Board Agenda  
September 10, 2013

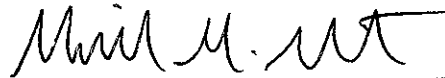
- 1314-052 Adoption of Resolution 13-004, Sufficiency of Textbooks and Instructional Materials\*\* (Grant)
- 1314-053 Sierra County Office of Education and Sierra-Plumas Joint Unified School District Technology Plan for 2013-2016^^ (Donnelly)
- 1314-054 Approval of Randy Hill Construction (Loyalton High School Re-roof Project) Lease Lease-Back change orders #9, 10, 11, 12, 13 and 14A (Grant)
- 1314-055 Authorization for Superintendent to sign Property Damage Release\*\* (Grant)
- 1314-056 Approval of Change Order 1 for Current Electric & Alarm, Inc., for the amount of \$3,687.39\*\* (Grant)
- 1314-057 Approval of Proposal for LHS, Ceilings, Asbestos Science Technologies, Inc.\*\* (Grant)
- 1314-058 Adoption of Resolution No. 13-005, Gann Limit\*\* (Asquith)
- 1314-059 Adoption of Unaudited Actuals for FY 2012-2013\*\* (Asquith)
- BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (Wright)
- 1314-060 Approval of Board Policy 0420, School Plans/Site Councils, revision^^
- 1314-061 Approval of Administrative Regulation 0420, School Plans/Site Councils, revision^^
- 1314-062 Approval of Board Policy 1325, Advertising and Promotion, revision^^
- 1314-063 Approval of Board Policy 1431, Waivers, revision^^
- 1314-064 Approval of Administrative Regulation 6153, School Sponsored Trips, revision\*\*
- 1314-065 Approval of Board Bylaws, 9010, Public Statements, revision^^
- 1314-066 Approval of Board Bylaws 9130, Board Committees, revision^^
- 1314-067 Approval of Board Bylaws 9220, Governing Board Elections, revision^^
- 1314-068 Approval of Board Bylaws 9250, Remuneration, Reimbursement and Other Benefits, revision^^

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on Tuesday, October 8, 2013, at Downieville School, Downieville, California, following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items
  - a.

H. ADJOURNMENT

\*\*enclosed  
\*handout  
^^County agenda backup



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Dr. Merrill M. Grant, Superintendent



RECEIVED

AUG 27 2013

SCOE  
S-PJUSD

# LIONS ALL-STAR FOOTBALL

Merrill Grant, Superintendent  
Loyalton High School  
PO Box 47  
Loyalton, California 96118

Coy Moody  
District Governor  
Shasta Lake

Lion Dwaine Melton  
Chairman  
Redding Host

Lion Launa Myers  
Redding Host

Lion Mike Nieheus  
Willows

Lion Tom Santos  
Chico Breakfast

Lion Bruce Main  
Chico Breakfast

Lion Joe Hinton  
Willows

Lion Bob Trueax  
Gridley

Lion Joey Weekly  
Redding Host

Lion Anita Schwarm  
Enterprise

Lion Charlie Osuna  
Anderson

Lion Glenn Dunning  
Chico Breakfast

Lion Casey Dunning  
Ray Odom  
Hamilton City

Ray Odom  
Hamilton City

Lion Randy Harrison  
Hayfork

Lion Paula Silva  
Big Valley

The 36th Annual Lions All-Star Football 11 man game, and 2<sup>nd</sup> Annual 8 man game where wonderful events. At the end of the day the North teams ruled the day. Final Scores were:

**8 Man** North 26 - South 22

**11Man** North 32 - South 7

Harrison Stadium in Oroville provided a beautiful backdrop on a warm summer day.

The 8 man game could not have come to pass without the use of the Loyalton High School facilities. Thank You for making them available to us. We also wanted to recognize the donation of time and energy Brad Campbell and Greg Marr offered. They represented your school with class and style, and lived up to the full tradition that the Lions All Star game has established over the years, and the purpose of Lions International.

We as Lions want to thank you for your support of Brad & Greg, allowing them to be the champions they are both on and off the field. Many of the South players developed unusually deep respect and admiration for these men. You are very lucky to have men of their character and quality working with your student/athletes.

Thank You Again,

Dwaine Melton  
Chairman

Balances through August						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,387,062.00	1,387,062.00	1,252,152.10	7,551.39	127,358.51
1120	Certificated Substitutes	41,028.00	41,028.00			41,028.00
1300	Certificated Superv/Admin Sala	232,629.00	232,629.00	198,320.70	34,209.59	98.71
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00			16,000.00
1900	Other Certificated Salaries	13,323.00	13,323.00	11,102.70	2,220.54	.24-
	<b>Total for Object 1000</b>	<b>1,690,042.00</b>	<b>1,690,042.00</b>	<b>1,461,575.50</b>	<b>43,981.52</b>	<b>184,484.98</b>
2100	Instructional Aides Salaries	164,218.00	164,218.00	111,792.20	170.82	52,254.98
2200	Classified Support Salaries	224,875.00	224,875.00	162,977.24	35,308.97	26,588.79
2220	Classified Support Substitute	13,810.00	13,810.00		6,604.44	7,205.56
2300		2,160.00	2,160.00	1,800.00	450.00	90.00-
2400	Clerical & Office Salaries	231,727.00	231,727.00	181,228.30	30,374.96	20,123.74
2900	Other Classified Salaries	22,884.00	22,884.00	21,748.23		1,135.77
	<b>Total for Object 2000</b>	<b>659,674.00</b>	<b>659,674.00</b>	<b>479,545.97</b>	<b>72,909.19</b>	<b>107,218.84</b>
3101	State Teachers Retirement Syst	133,345.00	133,345.00	115,126.40	3,611.96	14,606.64
3102	State Teachers Retirement Syst	825.00	825.00			825.00
3201	Public Employees Retirement Sy	6,248.00	6,248.00	5,490.30	22.88	734.82
3202	Public Employees Retirement Sy	68,286.00	68,286.00	45,791.40	7,669.65	14,824.95
3212	Pers Pickup-Classified Employe	9,156.00	9,156.00	6,738.00	1,154.84	1,263.16
3311	OASDI-Certificated Positions	3,240.00	3,240.00	2,765.20	12.40	462.40
3312	OASDI-Classified Positions	39,565.00	39,565.00	29,013.83	4,385.21	6,165.96
3321	Medicare-Certificated Position	24,434.00	24,434.00	19,430.70	720.52	4,282.78
3322	Medicare-Classified Positions	9,416.00	9,416.00	6,798.47	1,032.12	1,585.41
3401	Health & Welfare -Certificated	406,791.00	406,791.00	365,465.10	4,498.14	36,827.76
3402	Health & Welfare-Classified Po	148,031.00	148,031.00	126,583.42	23,917.14	2,469.56-
3501	State Unemployment Insurance-C	906.00	906.00	730.70	25.22	150.08
3502	State Unemployment Insurance-	328.00	328.00	239.19	36.44	52.37
3601	Workers' Compensation Insuranc	99,121.00	99,121.00	79,548.60	2,445.79	17,126.61
3602	Workers' Compensation Insuranc	36,748.00	36,748.00	26,537.99	4,028.75	6,181.26
3701	Retiree Benefits Cert.	121,500.00	121,500.00			121,500.00
3802	PERS Reduction-Classified				489.80	489.80-
3901	Other Benefits, Certificated P	419.00	419.00	443.20	6,479.22	6,503.42-
3902	Other Benefits, Classified Pos				4,613.48	4,613.48-
	<b>Total for Object 3000</b>	<b>1,108,359.00</b>	<b>1,108,359.00</b>	<b>830,702.50</b>	<b>65,143.56</b>	<b>212,512.94</b>
4100	Textbooks	13,579.00	13,579.00	3,794.36	46,877.04	37,092.40-
4200	Books Other Than Textbooks			1,239.71	14.95	1,254.66-

Balances through August						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
4300	Materials and Supplies	93,128.00	93,128.00	81,885.67	10,503.61	738.72
4350	Vehicle Maint. M&S	9,766.00	9,766.00	1,228.54	391.88-	8,929.34
4400	Non-Capital Equipment (Up to \$			8,767.17		8,767.17-
	<b>Total for Object 4000</b>	<b>116,473.00</b>	<b>116,473.00</b>	<b>96,915.45</b>	<b>57,003.72</b>	<b>37,446.17-</b>
5100	Subagreement for Services	601,532.00	601,532.00	601,461.16		70.84
5200	Travel & Conferences	42,563.00	42,563.00	10,221.92	4,961.61	27,379.47
5300	Dues & Membership	5,447.00	5,447.00	338.54	2,390.00	2,718.46
5400	Insurance-Fire, liability, etc	52,000.00	52,000.00		47,105.88	4,894.12
5510	Power	84,845.00	84,845.00	69,347.71	3,549.30	11,947.99
5520	Garbage	13,563.00	13,563.00	6,281.28	609.71	6,672.01
5530	Water	52,850.00	52,850.00	55,189.17	6,299.82	8,638.99-
5540	Propane	67,375.00	67,375.00	52,000.00		15,375.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	15,000.00		500.00
5600	Rentals, Leases & Repairs	28,650.00	28,650.00	16,138.41	3,429.59	9,082.00
5800	Services & Operating Expense	5,000.00	5,000.00	1,650.00	170.00	3,180.00
5810	Legal Expenses	10,000.00	10,000.00			10,000.00
5812	Board Election Expense	1,239.00	1,239.00			1,239.00
5840	Audit Expense	13,500.00	13,500.00	10,000.00	3,500.00	.00
5860	Solid Waste Tax	14,561.00	14,561.00	6,910.27		7,650.73
5870	Property Tax - Ploicene Mobil	328.00	328.00			328.00
5890	Miscellaneous Contracts/Servic	404,476.00	404,476.00	306,841.87	27,875.16	69,758.97
5899	SCOE Interagency Reimburse			10,979.73	2,462.69	13,442.42-
5900	Communications	3,250.00	3,250.00		450.00	2,800.00
5910	Telephone-Monthly Service	16,991.00	16,991.00	9,418.49	881.92	6,690.59
5920	T Lines	4,800.00	4,800.00	56.85	243.15	4,500.00
5990	Other Communications	225.00	225.00		213.23	11.77
	<b>Total for Object 5000</b>	<b>1,438,695.00</b>	<b>1,438,695.00</b>	<b>1,171,835.40</b>	<b>104,142.06</b>	<b>162,717.54</b>
6200	BUILDING & IMPROVEMENT OF BUIL	100,000.00	100,000.00	6,948.84	11,948.85	81,102.31
6400	Equipment	21,000.00	21,000.00			21,000.00
	<b>Total for Object 6000</b>	<b>121,000.00</b>	<b>121,000.00</b>	<b>6,948.84</b>	<b>11,948.85</b>	<b>102,102.31</b>
7142	Other Tuition, Excess Cost, an	27,125.00	27,125.00			27,125.00
7310	Direct Support/Indirect Costs					.00
7613	Transfer to State Sch Bldg Fun	376,834.00	376,834.00			376,834.00
7616	Trans fr Gen Fund to Cafeteria	76,474.00	76,474.00			76,474.00
	<b>Total for Object 7000</b>	<b>480,433.00</b>	<b>480,433.00</b>	<b>.00</b>	<b>.00</b>	<b>480,433.00</b>

Balances through August						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
	Total for Expense accounts	5,614,676.00	5,614,676.00	4,047,523.66	355,128.90	1,212,023.44
	Total for Org 006, Fund 01 and Expense accounts	5,614,676.00	5,614,676.00	4,047,523.66	355,128.90	1,212,023.44



## ENROLLMENT BY SCHOOL MONTH 2013-2014

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>Ending 2012-2013</b>	162	45	109	30	26	8	12	392
<b>1st Day 2013-2014 2013 CBEDS</b>	174	43	102	30	23	8	11	391

Month	1	2	3	4	5	6	7	8	9	10
September										
October										
November										
December										
January										
February										
March										
April										
May										
June										

S-PJUSD   SDC   Opportunity Washoe Cnty

P-1 ADA  
P-2 ADA  
Annual ADA

Enrollment difference from June 2013 to  
first day school August 2013: -1

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

**ENROLLMENT BY SCHOOL MONTH  
2013-2014**

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
AUGUST 13, 2013  
Downieville School, Downieville, California  
This meeting was videoconferenced to  
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

**A. CALL TO ORDER**

President Mike Moore called the meeting to order at 6:30 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: Dr. Merrill M. Grant, Superintendent  
Ms. Rose Asquith, Business Manager  
Ms. Hannah Tomatis, Administrative Assistant  
Ms. Marla Stock, Site Administrator – via videoconference  
Mr. Derek Cooper, Site Administrator  
Ms. Marlene Mongolo, SELPA Director – via videoconference

**C. APPROVAL OF THE AGENDA**

WRIGHT motioned to approve the agenda with Item 1314-037 tabled until September.  
MSCU/WRIGHT/HALL

**D. INFORMATION / DISCUSSION ITEMS**

**1. SUPERINTENDENT'S REPORT**

- a. Dr. Grant stated that he met with staff, worked with the Leadership Team and toured the district sites and boundaries. He invited the board to the August 22 Back to School Inservice day in Loyalton.
- b. Downieville school leadership coverage will include Mr. Cooper on site on Tuesdays and Thursdays. Dr. Grant will be there Wednesdays and Marlene Mongolo on Fridays. A lead teacher will also be assigned. Dr. Grant will be available to the Loyalton Elementary school on the days Mr. Cooper is in Downieville.
- c. At the September Board meeting Dr. Grant will present his observations including common core, technology and professional development.
- d. A Weekly Update will be emailed to the Board.
- e. Facilities
  - i. Pliocene Ridge Property – Escrow closed July 19, 2013.

- ii. Old Loyalton Middle School Restroom Project. The project is near completion; the railings are left to be installed.
- iii. Loyalton High School Roof Project – on schedule to finish before school begins on August 26.
- f. Local Control Funding Formula handout was reviewed
- g. 2011-12 No Child Left Behind Requirements met

## **2. BUSINESS REPORT**

There were no comments on the Board Report-Expenditures by Object 07/01/12 to 7/13/13.

## **3. STAFF REPORTS**

Derek Cooper, Site Administrator for Loyalton Elementary and Downieville School, stated that so far seven new students enrolled in LES and 2 new students enrolled in DVL. Interviews are complete and a secretary will be selected for Downieville School. Interviews for the math and science teacher will be conducted on Thursday, August 15.

Marla Stock, Site Administrator for Loyalton Jr/Sr High School reported that an orientation for the 7<sup>th</sup> and 8<sup>th</sup> grade students' parents was held.

## **4. SPTA REPORTS**

There were no reports.

## **5. BOARD MEMBERS' REPORTS**

Allen thanked Bernadette Manning for her work in preparing Downieville School for the students. He thanked the Superintendent Search Committee, Sue Roberts and Mike Filippini for their work in securing a superintendent.

## **PUBLIC COMMENT**

- 6.** The Public Hearing to receive comment on the Loyalton Jr/Sr High School's block schedule per Education Codes §46160-46162 was opened at 6:52 pm.

Marla Stock explained that the reason for the public hearing was to inform and listen to parents, staff and the public regarding the middle school/high school combination as it introduces the 7<sup>th</sup> and 8<sup>th</sup> grade students to a block schedule.

DRISCOLL commented that the schedule would benefit students in sports. Camille Alfred, 7<sup>th</sup> and 8<sup>th</sup> grade teacher, stated that the students will adapt to the block schedule quickly. She believes that the students will benefit by receiving more elective opportunities.

Rose Asquith thanked Marla Stock for her numerous hours of work creating a functioning schedule.

The public hearing closed at 6:55 pm.

President Moore opened the meeting for public comment at 6:55 pm.

Bernadette Manning, Downieville School custodian, implored the board to hire an evening custodian.

Mary Davey, parent, stated that she agreed with Mrs. Manning and added that security is another benefit of having an evening custodian, in addition to keeping the school sanitized. She expressed concern about the buses running in winter weather. She asked the Board to promote the Downieville community to the public in order for families to move and stay here.

Amber Baca-Sainsbury also supported Bernadette Manning and agreed with her statements.

Ms. Baca-Sainsbury introduced herself as a member of the Sierra Arts Council and stated that they are working on the arts in schools trying to remedy the program's lost funding.

Marla Stock clarified that the "Arts in the Schools" grant was not funded. She informed the public that the Sierra Schools Foundation is committed to support art in the Downieville and the Loyalton schools. A proposed music period at Loyalton High was forfeited for so the money could go toward maintaining the same programs provided by the arts council last year. Seven thousand dollars in matching funding is needed.

Janet McHenry stated a reminder that if any teacher wishes a grant from the Sierra Schools Foundation, they must apply.

Mary Davey asked the Board if the revenue from Pliocene School's sale could fund a custodian at Downieville.

President Moore closed the meeting for public comment at 7:05 pm.

## **E. CONSENT CALENDAR**

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held July 9, 2013
2. Approval of the minutes of the Special Board meeting held July 10, 2013
3. Approval of the minutes of the Special Board meeting held July 16, 2013
4. Approval of the bill warrants for the month of July 2013
5. Assignment of Judith Guidotti to 2013-2014 Junior Varsity Volleyball Coach, LHS
6. Assignment of Rhonda McBride to 2013-2014 Cheerleading Advisor, Semester 1 and Semester 2, Loyalton High School
7. Assignment of Steve Fillo to Athletic Director, Downieville School
8. Assignment of Steve Fillo as California Interscholastic Federation representative
9. Approval of Assignment to teach core subjects outside of credential area for 2013-2014 school year (Ed Code 44258.3)
  - a. Megan Meschery, Loyalton Jr/Sr High School, Grade 9-10 English, 3 sections
  - b. Joanne Nunes, Loyalton Jr/Sr High School, History Grade 7-8; World History, US History Grade 9-12, 6 sections

- c. Clara Schumacher, Sierra Pass Continuation School, English, History, Math, Science, 4 sections
  - d. Augustine Corcoran, Downieville High School, Spanish I & II, 1 section
- WRIGHT motioned that the consent calendar be approved, with the following corrections: July 9, 2013 Regular Board meeting, Public Comment/to reflect MOORE as the president. Item 1314-15 corrected to reflect HALL and MOORE on the Transportation Committee/HALL seconded to approve the Consent Calendar as corrected.

## F. ACTION ITEMS

### Old Business

- 1314-019 Response to Grand Jury Report  
<http://www.sierracounty.ca.gov/DocumentCenter/View/431>  
District Superintendent, Dr. Merrill Grant reviewed the Grand Jury Report and states that the District responds and agrees with the findings.  
Dr. Grant also commented that the issues of communication are something that school districts struggle with and stated that he will work to get the public well informed and involved utilizing our technological resources.

### New Business

- 1314-020 Approval of Agreement with Merrill M. Grant, Ed.D. and Sierra-Plumas Joint Unified School District, Superintendent, August 1, 2013, through December 31, 2014  
WRIGHT/DRYDEN  
TRUSTEE DRISCOLL AYE  
TRUSTEE DRYDEN AYE  
TRUSTEE HALL AYE  
TRUSTEE WRIGHT AYE  
TRUSTEE MOORE AYE  
5/0
- 1314-021 Authorization for Merrill M. Grant, Ed.D., to hold authority to sign Office of Public School Construction documents  
DRYDEN/HALL  
TRUSTEE DRISCOLL AYE  
TRUSTEE DRYDEN AYE  
TRUSTEE HALL AYE  
TRUSTEE WRIGHT AYE  
TRUSTEE MOORE AYE  
5/0
- 1314-022 Accept letter of resignation of Juan Lopez-Martinez, custodian, Loyalton Schools, (1.0 FTE), effective July 23, 2013  
MSCU/WRIGHT/DRISCOLL

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
August 13, 2013

- 1314-023 Authorize to fill 1.0 FTE Custodian position, Loyalton High School  
HALL/DRISCOLL  
TRUSTEE DRISCOLL AYE  
TRUSTEE DRYDEN AYE  
TRUSTEE HALL AYE  
TRUSTEE WRIGHT AYE  
TRUSTEE MOORE AYE  
5/0
- 1314-024 Accept letter of resignation from Amy Holland, Instructional Aide, (.13 FTE),  
effective July 25, 2013  
MSCU/DRYDEN/HALL
- 1314-025 Authorize to fill Library Aide position, .33 FTE (2 hrs daily), Downieville School  
HALL/WRIGHT  
TRUSTEE DRISCOLL AYE  
TRUSTEE DRYDEN AYE  
TRUSTEE HALL AYE  
TRUSTEE WRIGHT AYE  
TRUSTEE MOORE AYE  
5/0
- 1314-026 Accept letter of resignation from Jason Perry, Certificated teacher, effective June 30,  
2013  
HALL/WRIGHT  
TRUSTEE DRISCOLL AYE  
TRUSTEE DRYDEN AYE  
TRUSTEE HALL AYE  
TRUSTEE WRIGHT AYE  
TRUSTEE MOORE AYE  
5/0
- 1314-027 Authorize to fill 1.0 FTE Certificated teacher science and mathematics position,  
Downieville Junior/Senior High School  
MSCU/HALL/WRIGHT
- 1314-028 Authorize to fill .66 FTE (4 hours daily) Instructional Aide, Loyalton High School  
(funded by Title 1)  
MSCU/HALL/DRYDEN
- 1314-029 Authorize to fill .12 FTE (60 minutes daily) Noon Supervisor, Loyalton Jr/Sr High  
School  
MSCU/WRIGHT/DRYDEN
- 1314-030 Approval of 2013-2014 Certificated Substitute List  
MSCU/DRISCOLL/HALL
- 1314-031 Approval to submit 2013-2014 Declaration of Need for Fully Qualified Educators  
WRIGHT/HALL

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
August 13, 2013

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

1314-032    Authorization to submit Agriculture Career Technical Education Grant  
HALL motioned to authorize submission of the Agriculture Career Technical  
Education Grant when opened by the State/DRISCOLL seconded.  
TRUSTEE DRISCOLL      AYE  
TRUSTEE DRYDEN        AYE  
TRUSTEE HALL            AYE  
TRUSTEE WRIGHT        AYE  
TRUSTEE MOORE         AYE  
5/0

1314-033    Adoption of Resolution No. 13-002, Home to School Transportation (Post  
meeting note: This item was brought back to September 10, 2013,  
Agenda/Consent Calendar due to remedy of clerical error.)  
WRIGHT/HALL  
TRUSTEE DRISCOLL      AYE  
TRUSTEE DRYDEN        AYE  
TRUSTEE HALL            AYE  
TRUSTEE WRIGHT        AYE  
TRUSTEE MOORE         AYE  
5/0

1314-034    Approval of Current Electric & Alarm Proposal in the amount of \$5,397.69  
HALL/WRIGHT  
TRUSTEE DRISCOLL      ABSTAIN  
TRUSTEE DRYDEN        AYE  
TRUSTEE HALL            AYE  
TRUSTEE WRIGHT        AYE  
TRUSTEE MOORE         AYE

1314-035    Approval of Randy Hill Construction (Loyalton High School Re-roof Project)  
Lease Lease-Back change orders #9, 10,11, 12, 13 and 14A    (Post meeting  
note: This item was brought back to the September 10, 2013, Agenda/Action  
Items to secure a motion and second.)  
TRUSTEE DRISCOLL      AYE  
TRUSTEE DRYDEN        AYE  
TRUSTEE HALL            AYE  
TRUSTEE WRIGHT        AYE  
TRUSTEE MOORE         AYE  
5/0

1314-036    Approval of Randy Hill Construction Lease Lease-Back #2, change order #1A  
HALL/DRYDEN



Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
August 13, 2013

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

1314-037    Authorization for Superintendent to enter into a Third Amendment to Cooperative Agreement for Improvements and Use of the Sierraville School - *Tabled Until September*

1314-038    Authorization for Superintendent to enter into an Agreement for Special Services with School Services of California, Inc.  
MSCU/DRISCOLL/WRIGHT

1314-039    Adoption ~~Approval~~ of Budget Revision for Fiscal Year 2012-13 (Resolution 13-003)  
WRIGHT/HALL  
TRUSTEE DRISCOLL      AYE  
TRUSTEE DRYDEN        AYE  
TRUSTEE HALL            AYE  
TRUSTEE WRIGHT        AYE  
TRUSTEE MOORE         AYE  
5/0

1314-040    Approval of Budget Revision for Fiscal Year 2013-14  
This item tabled until September, if required at that time.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS  
MOORE indicated that items 1314-041 through 1314-047, would be voted on together, with 1314-041 reflecting the choice of Option 1  
MSCU/HALL/DRISCOLL

1314-041    Administrative Regulation 1312.3, Uniform Complaint Procedures, revision

1314-042    Board Policy 3460, Financial Reports and Accountability, revision

1314-043    Administrative Regulation 3460, Financial Reports and Accountability, revision

1314-044    Board Policy 3580, District Records, revision

1314-045    Administrative Regulation 3580, District Records, revision

1314-046    Exhibit E4112.9, Employee Notifications, revision

1314-047    Administrative Regulation 4117.14, Postretirement Employment, revision

**G. ADVANCED PLANNING**

1. The next Regular Board Meeting will be held on September 10 2013, Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
  - a. Budget revision, if required
  - b. Discussion/formulation of technology committee
  - c. Cooperative agreement-Sierraville school
  - d. Lead Teacher in Downieville
  - e. Superintendent's focus points
  - f. AYP/API and STAR results
  - g. Superintendent Evaluation/Goals

**I. ADJOURNMENT**

MSCU/WRIGHT/HALL  
ADJOURNED at 7:37 pm.

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Sharon Dryden, Clerk

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Merrill M. Grant, Ed.D.,  
Superintendent

## Checks Dated 08/01/2013 through 08/30/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078603	08/16/2013	ACCREDITING COMM. FOR SCHOOLS	01-5300		1,620.00
00078604	08/16/2013	AIRGAS, USA, LLC	01-5600		89.82
00078605	08/16/2013	ALPINE FIRE SERVICE, INC.	01-5600	752.64	
			01-5899	51.22	803.86
00078606	08/16/2013	AT&T	01-5899	168.12	
			01-5910	815.94	
			01-9510	45.25	1,029.31
00078607	08/16/2013	AVAYA, INC	01-5600		53.16
00078608	08/16/2013	LAURA CALABRESE	01-5200		1,150.54
00078609	08/16/2013	CHRISTIAN ENCOUNTER MINISTRIESINC.	01-9512		200.00
00078610	08/16/2013	NORTHERN SECTION, CIF	01-5800		20.00
00078611	08/16/2013	CITY OF LOYALTON	01-5530	5,802.83	
			01-5899	230.58	6,033.41
00078612	08/16/2013	CURRENT ELECTRIC & ALARM, INC.	01-5600	285.00	
			01-5899	35.00	
			01-6200	6,948.85	7,268.85
00078613	08/16/2013	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		408.00
00078614	08/16/2013	EDULINK SYSTEMS INC.	01-5890		343.20
00078615	08/16/2013	W.W. GRAINGER, INC.	01-4300		389.96
00078616	08/16/2013	INLAND SUPPLY	01-4300		2,589.11
00078617	08/16/2013	THOMAS KETCHUM	73-9510		1,000.00
00078618	08/16/2013	LIBERTY UTILITIES	01-5510	2,214.55	
			01-5899	120.09	
			01-9510	549.77	2,884.41
00078619	08/16/2013	MCGRAW-HILL SCHOOL ED. LLC	01-4100		34,963.90
00078620	08/16/2013	MIKE MOORE	76-9576		515.40
00078621	08/16/2013	MOUNTAIN MESSENGER	01-5890		37.50
00078622	08/16/2013	NATIONWIDE SALES & SERVICE	01-4300	215.64	
			Unpaid Sales Tax	13.35-	202.29
00078623	08/16/2013	NEVADA POWER PRODUCTS, INC	01-4300		40.78
00078624	08/16/2013	NICHOLS, MELBURG & ROSSETTO	35-9510		4,491.18
00078625	08/16/2013	CRM GROUP	35-6200		2,778.00
00078626	08/16/2013	OFFICE DEPOT, INC	01-4300		168.72
00078627	08/16/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		1,332.74
00078628	08/16/2013	PLUMAS-SIERRA RURAL ELECT.COP	01-5510		103.84
00078629	08/16/2013	POSTMASTER, DOWNIEVILLE	01-5900		450.00
00078630	08/16/2013	POSTMASTER, LOYALTON	01-4300		251.82
00078631	08/16/2013	RANDY HILL CONSTRUCTION	35-6200	470,981.99	
			35-9515	23,549.10-	447,432.89
00078632	08/16/2013	SCHOOL PATHWAYS LLC	01-5800		150.00
00078633	08/16/2013	SIERRA COUNTY PUBLIC WORKS	01-5890	.02	
			01-9510	3,700.56	3,700.58
00078634	08/16/2013	SIERRA HARDWARE	01-4300		68.28
00078635	08/16/2013	SIERRA VALLEY HOME CENTER	01-4300	1,195.32	
			13-4300	165.72	1,361.04
00078636	08/16/2013	SIERRAVILLE PUD	01-5530		255.30
00078637	08/16/2013	SINGLETON AUMAN PC	01-5840		3,500.00

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

ESCAPE ONLINE

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## Checks Dated 08/01/2013 through 08/30/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078638	08/16/2013	STAPLES CREDIT PLAN	01-4300		35.74
00078639	08/16/2013	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		64.00
00078640	08/16/2013	TERMINIX PROCESSING CENTER	01-5890		206.00
00078641	08/16/2013	THE LIGHTING GUYS	01-4300		425.00
00078642	08/16/2013	VERIZON WIRELESS	01-5910		199.55
00078643	08/16/2013	VOYAGER FLEET SYSTEMS INC.	01-4300	551.23	
			01-5200	77.33	
			01-9510	62.04	690.60
00078644	08/28/2013	AT&T	01-5920		243.15
00078645	08/28/2013	AT&T	01-5910		16.32
00078646	08/28/2013	ALLISON BACA	01-5890		30.00
00078647	08/28/2013	CALIF DEDIC TO ED FOUND	01-5200		1,400.00
00078648	08/28/2013	EVAN-MOOR EDUCATIONAL PUBLISHERS	01-4300		780.18
00078649	08/28/2013	HEAT TRANSFER SYSTEMS	13-5600		382.37
00078650	08/28/2013	INLAND SUPPLY	01-4300	61.10	
			01-9510	157.30	218.40
00078651	08/28/2013	MARIAN LAVEZZOLA	01-5600		400.00
00078652	08/28/2013	MC GRAW-HILL CO	01-4100		6,358.63
00078653	08/28/2013	MIKE MOORE	01-5200		28.25
00078654	08/28/2013	NORTHERN CA SUPERINTENDENTS	01-5300		500.00
00078655	08/28/2013	OFFICE DEPOT, INC	01-4300		146.05
00078656	08/28/2013	ORGANIZED BINDER	01-5200		2,000.00
00078657	08/28/2013	PACIFIC GAS & ELECTRIC COMPANY	01-5510		368.44
00078658	08/28/2013	RAY MORGAN COMPANY	01-5600	2,028.66	
			01-5899	39.06	2,067.72
00078659	08/28/2013	REALLY GOOD STUFF, INC.	01-4300	149.48	
			Unpaid Sales Tax	9.30-	140.18
00078660	08/28/2013	SUSAN ROBERTS	01-4300		93.67
00078661	08/28/2013	SCHOOL HEALTH CORPORATION	01-4300		207.51
00078662	08/28/2013	SCHOOL SERV. OF CALIF. INC.	01-5890		2,460.00
00078663	08/28/2013	SCHOOL SPECIALTY	01-4300		355.77
00078664	08/28/2013	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	579.00	
			13-5890	264.00	843.00
00078665	08/28/2013	SIERRA DISPOSAL	01-5520	738.72	
			01-5899	10.00	748.72
00078666	08/28/2013	SIERRA-PLUMAS JOINT UNIFIED	01-5200	50.00	
			01-5890	127.83	177.83
00078667	08/28/2013	SIERRAVILLE SERVICE & COUNTRY STORE	01-4300		20.00
00078668	08/28/2013	STAPLES CONTRACT & COMM.	01-4300		884.36
00078669	08/28/2013	STARFALL EDUCATION	01-5300		270.00
00078670	08/28/2013	TIP INC., PRINTING & GRAPHIX	01-4300	394.26	
			01-5899	131.42	525.68
00078671	08/28/2013	TRI COUNTY SCHOOLS INS. GR.	01-3902	2,306.74	
			01-9535	13,882.26	
			76-9576	50,810.86	66,999.86

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

ESCAPE ONLINE

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**Checks Dated 08/01/2013 through 08/30/2013**

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00078672	08/28/2013	U.S. BANK	01-4100	45.09	
			01-4200	36.94	
			01-4300	1,611.73	
			01-5890	37.25	
			01-5899	171.03	
			01-5990	213.23	2,115.27
00078673	08/28/2013	VERIZON WIRELESS	01-5910		199.70
00078674	08/28/2013	ALLEN WRIGHT	01-5200		6.78
00078675	08/28/2013	YOUNG'S CARPET ONE	01-5890		5,179.95
<b>Total Number of Checks</b>				<b>73</b>	<b>625,476.57</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	67	117,658.80
13	Cafeteria Fund	3	812.09
35	State School Facility Fund	3	454,702.07
73	Foundation Trust (Bechen)	1	1,000.00
76	Warrant/Pass Through (payroll)	2	51,326.26
Total Number of Checks		<b>73</b>	625,499.22
Less Unpaid Sales Tax Liability			22.65-
<b>Net (Check Amount)</b>			<b>625,476.57</b>

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

ESCAPE ONLINE

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**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Resolution No. 13-002  
HOME-TO-SCHOOL TRANSPORTATION FEE**

**WHEREAS**, at the Sierra-Plumas Joint Unified School District (S-PJUSD) April 10, 2007, board meeting Policies BP 3250 and AR 3250, Transportation Fees, were adopted; and

**WHEREAS**, at the S-PJUSD March 9, 2010, board meeting, the Governing Board approved a three-year agreement with Sierra Transportation Co., LLC to provide home to school transportation for Downieville School students. The Governing Board amended the agreement on May 14, 2013, to extend the terms to June 30, 2016, and a 7.05% increase for fiscal year 2013-2014 for a sum not to exceed \$176,461.16; and

**WHEREAS**, at the S-PJUSD March 9, 2010, board meeting a one-year agreement with White's Bus, Inc., in the amount of \$454,800. The Governing Board amended the agreement to provide home to school transportation to Loyalton School students for fiscal year 2013-14 in the amount of \$475,000; and

**WHEREAS**, 2012-2013 Home-to-School State funded transportation funding is estimated to be \$488,250; and

**WHEREAS**, the State Superintendent of Public Instruction, in cooperation with the Department of Transportation, set the maximum amount of fees that parents or guardians may be charged pupil transportation (EC Section 39807.5). The maximum allowable cost for fiscal year 2013-2014 per passenger trip is \$4.54; and

**WHEREAS**, S-PJUSD Governing Board hereby agrees to charge transportation for fiscal year 2013-2014, at the rate not to exceed \$4.54 per passenger trip; and

**WHEREAS**, S-PJUSD has a projected home-to-school transportation general fund encroachment of \$126,232 for fiscal year 2012-2013 and \$157,171 for 2013-2014; and

**NOW, THEREFORE, BE IT RESOLVED**, the Governing Board recognizes the need to charge for home-to-school transportation for fiscal year 2013-2014 at the rate of \$0.50 per passenger trip and a daily round trip of \$1.00, amounting to approximate income of \$6,000. Rates as follows:

<b>Fee Schedule</b>	<b>Annual Cost Per One Way Trip</b>	<b>Annual Cost Round Trip</b>
1 child in family	\$90 Per Passenger Trip	\$180 Round Trip
2 children in family	\$150 Per Passenger Trip	\$300 Round Trip
3 or more children in family	\$180 Per Passenger Trip	<b>\$360 Round Trip</b>
10 individual rides	\$5.00	
Eligible for free bus pass	No charge	
Eligible for reduced bus pass	50% of above rates	

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board, August 13, 2013, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:
- VACANT:

\_\_\_\_\_  
Sharon Dryden, Clerk

# SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## RESOLUTION NO. 13-004

### SUFFICIENCY OF TEXTBOOKS OR INSTRUCTIONAL MATERIALS

**WHEREAS**, the Governing Board of the Sierra-Plumas Joint Unified School District, in order to comply with the requirements of Education Code 60119, held a public hearing on September 10, 2013, at 6 o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

**WHEREAS**, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

**WHEREAS**, the Board encouraged participation by parents/guardians, teachers, members, of the community, and bargaining unit leaders in the public hearing, and;

**WHEREAS**, information provided at the public hearing detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Sierra-Plumas Joint Unified School District, and;

**WHEREAS**, the definition of "sufficient textbooks or instructional materials" means that each student, including English learners, has a textbook or instructional materials, or both, to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

**WHEREAS**, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycle and content of the curriculum frameworks in the following subjects;

**Mathematics**                 Saxon - Math K-4, Grades K, 1, 2, 3  
Macmillan/McGraw-Hill/Glencoe - California Mathematics, Grades 4-7  
Prentice Hall - Geometry, Grades 8-12  
Prentice Hall - Pre-Algebra, Grades 8-12  
Glencoe - Algebra I, Grades 8-12  
Glencoe - Algebra II, Grades 8-12  
Houghton Mifflin - Pre Calculus  
Houghton Mifflin - Calculus

**Science**                         Harcourt – California Edition, Grades 2-5  
Glencoe/McGraw Hill - Earth Science, ©2013, Grade 6,  
Glencoe/McGraw Hill - Life Science, ©2012, Grade 7,  
Glencoe/McGraw Hill - Physical Science, ©2012, Grade 8  
Pearson, - Physics, ©2014  
Glencoe/McGraw Hill – Biology, ©2013,  
Glencoe/McGraw Hill – Chemistry, ©2013

**History/  
Social Science**                 Houghton-Mifflin – Neighborhoods, Communities, US History, Grades K-5<sup>th</sup>  
Holt Rinehart Winston – Ancient Civilizations, Grades 6, 7, 8  
Holt - Medieval to Early Modern Times, Grade 7  
Glencoe – Geography

Holt - United States History, Independence to 1914, Grade 8  
McDougal-Littell – Modern World History, Grade 10  
McDougal-Littell - The Americans, Grade 11  
Prentice Hall – Am. Government, Economics

**English/  
Language Arts  
(Including  
English Learners**

SRA/McGraw Hill - Open Court Reading, Grades K-6  
Holt, Rinehart & Winston – Language Arts & Literature, Grades 9-12  
Norton - The Norton Reader  
Pearson Longman - Everyday Use: Rhetoric at Work in Reading and Writing  
Prentice Hall - Literature

**WHEREAS**, sufficient textbooks or instructional materials were provided to each student enrolled in foreign language or health classes, and;

**WHEREAS**, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive:

**THEREFORE, IT IS RESOLVED THAT** for the 2013-2014 school year, the Sierra-Plumas Joint Unified School District, has provided each student with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held on September 13, 2013, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:  
VACANT:

---

Sharon Dryden, Clerk



## Property Damage Release

Claim Number: E2971848 JB

SIERRA PLUMAS SCHOOL DISTRICT, hereby acknowledge(s) receipt of the sum of Fourteen Thousand One Hundred Fifteen and 05/100 (\$14115.05) (the "Settlement Amount") in full and final satisfaction of all Claims because of any and all property damage, known and unknown, arising out of an incident ("Incident") on 07/02/2013 at or near Loyalton, CA involving RANDY HILL CONSTRUCTION INC.

IN CONSIDERATION of the payment of the Settlement Amount, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the undersigned, Claimant, on behalf of itself, and its current, past and future successors, predecessors, parent companies, subsidiaries, holding companies, business units, affiliates, insurers, owners, shareholders, directors, officers, members, managers, partners, employees, servants, and agents, as well as the assigns, estates, heirs, executors, and representatives of any and all of the foregoing ("Releasers"), does hereby voluntarily and knowingly release, acquit and forever discharge RANDY HILL CONSTRUCTION INC, National Fire Insurance Company Of Hartford any entity using the "CNA" service mark, and each of their current, past and future successors, predecessors, parent companies, subsidiaries, holding companies, business units, affiliates, reinsurers, owners, shareholders, directors, officers, members, managers, partners, employees, servants, and agents, as well as the assigns, estates, heirs, executors, and representatives of any and all of the foregoing ("Released Parties"), from any and all claims, actions, causes of actions, suits, liabilities, demands, costs, expenses, attorneys fees, losses, interest and damages of any kind and nature, known or unknown, (collectively referred to herein as "Claim" or "Claims") which now exist or which may hereafter accrue, because of, arising out of, or in any way connected to the Incident.

It is Claimant's intention to bind, and Claimant does hereby bind to this Release, itself and all of its current, past and future successors, predecessors, parent companies, subsidiaries, holding companies, business units, affiliates, reinsurers, owners, shareholders, directors, officers, members, managers, partners, employees, servants, and agents, as well as the assigns, heirs, executors, and representatives of any all of the foregoing.

Claimant understands the following language which may apply: A general release does not extend to Claims that the creditor does not know or suspect to exist in the creditor's favor at the time of executing the release and that, if known to the creditor, would have materially affected the creditor's settlement with the debtor. Claimant nevertheless elects to and do assume all risk for Claims in the past, current or future, known and unknown, arising out of the Incident, and Claimant includes within the scope of this Release all such claims, and waive any rights it may have to dispute the scope of this release based upon similar law, statutory or otherwise.

It is further agreed that this settlement is the compromise of a doubtful and disputed claim. Neither the negotiations, payment by the insurance company, signature by Claimant on this release, or any other act or failure to act, in any way acknowledges fault, liability, or responsibility by Claimant, the Released Parties, or anyone else, liability being expressly denied.

Claimant hereby declares and represents that the property damage sustained is or may be permanent and progressive and that recovery therefrom is uncertain and indefinite and in making this Release, it is understood and agreed that Claimant relies wholly upon its own judgment, belief and knowledge of the nature, extent, effect and duration of said property damage and liability.

## Property Damage Release

Claim Number: E2971848 JB

Claimant further declares and represents that no promise or agreement not herein expressed has been made to it, that in signing this Release, Claimant did not rely on any representation made by any person, party, or agent of any Released Party, that this Release contains the entire agreement pertaining to the settlement of its claim with the Released Parties, and the terms of this release are contractual and not a mere recital.

Claimant acknowledges and agrees that the specific terms and conditions of the Release are and shall remain confidential. Claimant will keep confidential and not disclose the terms of this Release unless disclosure is required to comply with federal or state law, for mandatory disclosure requirements of any publicly-traded entity, to the extent required to be filed in any pending litigation in order to obtain a dismissal, or pursuant to a valid order issued by a court of competent jurisdiction or a regulatory body, and then only to the limited extent required. Any disclosure authorized under the terms of this Agreement shall be made only after obtaining from the party to whom the disclosure is to be made an agreement that the confidentiality of this Release shall be preserved.

Claimant represents and warrants that at the time this Release is executed, it (a) is the sole and lawful owner of all right, title, and interest in and to every Claim herein released and that no other person, firm or entity owns any interest in the matters released herein; and (b) has not assigned or transferred or purported to or attempted to assign or transfer to any person or entity any Claim herein released.

Claimant declares and represents that it has taken all necessary corporate and legal action to approve the making and performance of this Release; that the individual executing this Release is competent to execute this instrument; and that the individual is duly authorized, and has the full right and authority, to execute this Release.

This Release and all provisions hereof, shall become effective upon the date when Claimant has executed this Release.

The Undersigned represents that he/she has carefully read the foregoing Release, knows and understands the contents of the same and is authorized to sign on behalf of Claimant.

Property Damage Release

Claim Number: E2971848 JB

SIERRA PLUMAS SCHOOL DISTRICT

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

\_\_\_\_\_ (Title)

**ACKNOWLEDGMENT:**

**PLEASE HAVE THIS DOCUMENT NOTARIZED BELOW IN ACCORDANCE WITH LOCAL PRACTICE.**



Current Electric & Alarm, Inc.

325 West Sierra Ave.  
Portola, CA 96122

CA # 815151 ~ NV # 55844  
ACO # 5867

Invoice

Date	Invoice #
8/29/13	6651

Bill To:  
Sierra-Plumas Joint Unified School Dist.  
P.O. Box 157  
Sierraville, CA 96126

Job Location:

Quantity	Description	PO/ JOB #	Due Date
		Rate	Amount
1	Fire Alarm Installation adds to fire alarm 4 more heats with bases, 2 power supplies for smoke beams, 1 silent knight power supply for 5th nac circuit, 9 additional horn strobes replaced simplex not working, 5 strobe only replaced simplex not working, 1 w/p horn strobe with back box, wire mold, all material tax and labor are included in this add. I don't have a P.O. # Tax	3,687.39	3,687.39
		7.25%	0.00
<p><i>LHS RE-ROOF</i> <i>EXTRA WORK REQ'D</i> <i>PER CODE TO ACCOMMODATE</i> <i>CEILING REMOVAL/REPLACEMENT</i> <i>DUE TO MOLD ABATEMENT</i></p>		<b>Total</b>	<b>\$3,687.39</b>

We Appreciate Your Business!

*O.K. TO PAY*  
*[Signature]*  
*CRN GROUP*  
*9/3/13*  
*RA*  
*9/4/13*

E-mail~	wcurrent@sbcglobal.net	Fax #	530-832-9646
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**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 13-005**

**Resolution for Adopting the Gann Limit**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

**WHEREAS**, the District must establish a revised Gann Limit for the 2012-2013 fiscal year and a projected Gann Limit for the 2013-2014 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED**, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012-2013 and 2013-2014 fiscal years are made in accord with applicable constitutional and statutory law; and

**BE IT FURTHER RESOLVED**, that this Board does hereby declare that the appropriations in the Budget for the 2012-2013 and 2013-2014 fiscal years do not exceed the limitations imposed by Proposition 4; and

**BE IT FURTHER RESOLVED**, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District held September 10, 2013, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

---

Sharon Dryden, Clerk

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>RIOR YEAR DATA</b>	2011-12 Actual			2012-13 Actual		
*1-12 Actual Appropriations Limit and Gann ADA (from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,620,579.44		2,620,579.44			2,586,125.90
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	382.81		382.81			364.07
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2012-13 P2 Report			2013-14 P2 Estimate		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	364.07		364.07	358.39		358.39
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			364.07			358.39
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
<b>OTHER ADA</b>						
(From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			364.07			358.39
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2012-13 Actual			2013-14 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	18,865.23		18,865.23	0.00		0.00
2. Timber Yield Tax (Object 8022)	43,873.02		43,873.02	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,204.93		2,204.93	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,185,952.64		2,185,952.64	2,306,735.00		2,306,735.00
5. Unsecured Roll Taxes (Object 8042)	83,286.95		83,286.95	0.00		0.00
6. Prior Years' Taxes (Object 8043)	5,380.96		5,380.96	0.00		0.00
7. Supplemental Taxes (Object 8044)	4,298.99		4,298.99	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,343,862.72	0.00	2,343,862.72	2,306,735.00	0.00	2,306,735.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,343,862.72	0.00	2,343,862.72	2,306,735.00	0.00	2,306,735.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	656,841.00		656,841.00	677,030.00		677,030.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(9,651.29)		(9,651.29)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	93,177.00		93,177.00	79,917.00		79,917.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	740,366.71	0.00	740,366.71	756,947.00	0.00	756,947.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	1,358.00		1,358.00	0.00		0.00
38. TOTAL STATE AID (Lines C36 plus C37)	741,724.71	0.00	741,724.71	756,947.00	0.00	756,947.00
<b>DATA FOR INTEREST CALCULATION</b>						
Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,957,259.87		4,957,259.87	4,401,742.00		4,401,742.00
Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	16,375.99		16,375.99	15,000.00		15,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,620,579.44			2,586,125.90
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9510			0.9844
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,586,125.90			2,676,126.39
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			2,343,862.72			2,306,735.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			43,688.40			43,006.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			242,263.18			369,391.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			242,263.18			369,391.39
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			8,571.42			9,150.73
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,352,434.14			2,315,885.73
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			233,691.76			360,240.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,352,434.14			
b. State Subventions (Line D8)			233,691.76			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,586,125.90			



	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
<b>Summary</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			2,586,125.90			2,676,126.39
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			2,586,125.90			

\* Please provide below an explanation for each entry in the adjustments column.

\*\* Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Rose Asquith  
Gann Contact Person

530-993-1660 X \*838  
Contact Phone Number

**Asbestos Science Technologies, Inc.**

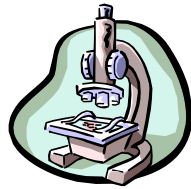
P.O. Box 505

Bangor, Ca. 95914

530-518-0934

email - astinc17@yahoo.com

**Proposal for Loyalton High - Ceilings**



**Loyalton High Ceilings**

July 2013

(1) Cost for onsite sampling 5 days @ \$3750.00 per day - Total - \$3750.00

(2) Cost for Travel - \$30.00 per hour by 6 hours roundtrip - Total - \$180.00.

(3) Hotel and per diem 5 days @ \$100.00 per day - Total \$500.00.

(4) 4 Clearances @ \$875.00 per - Total - \$3500.00

(5) Cost for 22 Phase Contrast Microscopy samples @ \$25.00 per sample - Total - \$550.00.

Total of proposal - \$8480.00

.

This proposal has been prepared by Floyd E. Warren - (C. A. C.) Certified Asbestos Consultant  
OSHA # 09-4590

Description	Resource Codes	Object Codes	2012-13 Unaudited 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	2,997,032.06	0.00	2,997,032.06	2,983,765.00	0.00	2,983,765.00	-0.4%
2) Federal Revenue		8100-8299	499,607.94	107,833.47	607,441.41	0.00	94,371.00	94,371.00	-84.5%
3) Other State Revenue		8300-8599	589,576.36	536,649.82	1,126,226.18	551,248.00	528,340.00	1,079,588.00	-4.1%
4) Other Local Revenue		8600-8799	187,364.52	39,195.70	226,560.22	215,518.00	28,500.00	244,018.00	7.7%
5) TOTAL REVENUES			4,273,580.88	683,678.99	4,957,259.87	3,750,531.00	651,211.00	4,401,742.00	-11.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,632,725.63	87,188.49	1,719,914.12	1,657,135.00	32,907.00	1,690,042.00	-1.7%
2) Classified Salaries		2000-2999	668,744.30	54,164.40	722,908.70	577,740.00	81,934.00	659,674.00	-8.7%
3) Employee Benefits		3000-3999	1,095,981.29	48,046.48	1,144,027.77	1,075,853.00	32,506.00	1,108,359.00	-3.1%
4) Books and Supplies		4000-4999	156,158.65	28,179.49	184,338.14	91,861.00	24,612.00	116,473.00	-36.8%
5) Services and Other Operating Expenditures		5000-5999	703,208.85	649,778.57	1,352,987.42	743,465.00	695,230.00	1,438,695.00	6.3%
6) Capital Outlay		6000-6999	47,279.83	0.00	47,279.83	121,000.00	0.00	121,000.00	155.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	28,762.13	28,762.13	0.00	27,125.00	27,125.00	-5.7%
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			4,293,075.55	907,142.56	5,200,218.11	4,257,315.00	904,053.00	5,161,368.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(19,494.67)	(223,463.57)	(242,958.24)	(506,784.00)		(759,626.00)	212.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	835,067.33	0.00	835,067.33	453,308.00	0.00	453,308.00	-45.7%
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	(238,089.86)	238,089.86	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,073,157.19)	238,089.86	(835,067.33)	(242,364.00)	249,056.00	6,692.00	-100.8%

Description	2012-13 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	(1,092,651.86)	14,626.29	(1,078,025.57)	(749,148.00)	(3,786.00)	(752,934.00)	-30.2%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
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)	3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
2) Ending Balance, June 30 (E + F1e)	2,434,168.22	62,435.54	2,496,603.76	1,685,020.22	58,649.54	1,743,669.76	-30.2%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00	-14.7%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	7,487.23	0.00	7,487.23	0.00	0.00	0.00	-100.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	62,435.54	62,435.54	0.00	58,649.54	58,649.54	-6.1%
c) Committed							
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							
Other Assignments	0.00	0.00	0.00	241,382.00	0.00	241,382.00	New
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	0.00	0.00	0.00	539,963.00	0.00	539,963.00	New
Unassigned/Unappropriated Amount	2,423,280.99	0.00	2,423,280.99	900,775.22	0.00	900,775.22	-62.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals		2013-14 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
<b>G. ASSETS</b>							
1) Cash							
a) in County Treasury		9110	2,995,858.33	63,596.72	3,059,455.05		
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	3,400.00	0.00	3,400.00		
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	1,137.29	0.00	1,137.29		
4) Due from Grantor Government		9290	67,446.92	12,123.25	79,570.17		
5) Due from Other Funds		9310	6,956.31	0.00	6,956.31		
6) Stores		9320	0.00	0.00	0.00		
7) Prepaid Expenditures		9330	7,487.23	0.00	7,487.23		
8) Other Current Assets		9340	0.00	0.00	0.00		
9) TOTAL ASSETS			3,082,286.08	75,719.97	3,158,006.05		
<b>H. LIABILITIES</b>							
1) Accounts Payable		9500	352,568.86	7,100.81	359,669.67		
2) Due to Grantor Governments		9590	295,549.00	0.00	295,549.00		
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	6,183.62	6,183.62		
6) TOTAL LIABILITIES			648,117.86	13,284.43	661,402.29		
<b>I. FUND EQUITY</b>							
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,434,168.22	62,435.54	2,496,603.76		

Description	2012-13 Unaudited 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)	
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment							
State Aid - Current Year	14,515.00	0.00	14,515.00	113,584.00	0.00	113,584.00	682.5%
Education Protection Account State Aid - Current Year	642,326.00	0.00	642,326.00	563,446.00	0.00	563,446.00	-12.3%
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	(9,651.29)	0.00	(9,651.29)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	18,865.23	0.00	18,865.23	0.00	0.00	0.00	-100.0%
Timber Yield Tax	43,873.02	0.00	43,873.02	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes	2,204.93	0.00	2,204.93	0.00	0.00	0.00	-100.0%
County & District Taxes							
Secured Roll Taxes	2,185,952.64	0.00	2,185,952.64	2,306,735.00	0.00	2,306,735.00	5.5%
Unsecured Roll Taxes	83,286.95	0.00	83,286.95	0.00	0.00	0.00	-100.0%
Prior Years' Taxes	5,380.96	0.00	5,380.96	0.00	0.00	0.00	-100.0%
Supplemental Taxes	4,298.99	0.00	4,298.99	0.00	0.00	0.00	-100.0%
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%
<b>Subtotal, Revenue Limit Sources</b>	<b>2,991,052.43</b>	<b>0.00</b>	<b>2,991,052.43</b>	<b>2,983,765.00</b>	<b>0.00</b>	<b>2,983,765.00</b>	<b>-0.2%</b>
<b>Revenue Limit Transfers</b>							
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	2012-13 Unaudited Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
All Other Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00%
PERS Reduction Transfer	5,979.63	0.00	5,979.63	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%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL REVENUE LIMIT SOURCES</b>	<b>2,997,032.06</b>	<b>0.00</b>	<b>2,997,032.06</b>	<b>2,983,765.00</b>	<b>0.00</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>						
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education Entitlement	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	0.00	0.00%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00%
Forest Reserve Funds	499,607.93	0.00	499,607.93	0.00	0.00	-100.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00%
FEIMA	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Contracts Between LEAs	0.00	48.49	48.49	0.00	630.00	1199.2%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected		79,517.56	79,517.56		40,860.00	-48.6%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00%
NCLB: Title II, Part A, Teacher Quality		13,839.54	13,839.54		27,300.00	97.3%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00%



Description	Resource Codes	Object Codes	2012-13 Unaudited 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	-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	0.01	11,401.88	11,401.89	0.00	22,706.00	22,706.00	99.1%
<b>TOTAL FEDERAL REVENUE</b>			499,607.94	107,833.47	607,441.41	0.00	94,371.00	94,371.00	-84.5%
<b>OTHER STATE REVENUE</b>									
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		488,250.00	488,250.00		487,625.00	487,625.00	-0.1%
Economic Impact Aid	7090-7091	8311		25,383.69	25,383.69		19,266.00	19,266.00	-24.1%
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	93,177.00	0.00	93,177.00	79,917.00	0.00	79,917.00	-14.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,202.00	0.00	11,202.00	10,700.00	0.00	10,700.00	-4.5%
Lottery - Unrestricted and Instructional Materials		8560	47,986.15	11,951.13	59,937.28	49,270.00	10,384.00	59,654.00	-0.4%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited 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	437,231.21	11,065.00	448,296.21	411,361.00	11,065.00	422,426.00	-5.8%
TOTAL, OTHER STATE REVENUE			589,576.36	536,649.82	1,126,226.18	551,248.00	528,340.00	1,079,588.00	-4.1%

Description	2012-13 Unaudited 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)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	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%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	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	0.00	0.0%
Sale of Publications	0.00	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	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	7,838.00	0.00	7,838.00	7,000.00	0.00	7,000.00	-10.7%
Interest	16,375.99	0.00	16,375.99	15,000.00	0.00	15,000.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments	0.00	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	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	5,961.05	5,961.05	0.00	4,700.00	4,700.00	-21.2%
Transportation Services							
7230, 7240		0.00	0.00		0.00	0.00	0.0%
Interagency Services	157,669.93	17,968.13	175,638.06	193,518.00	22,407.00	215,925.00	22.9%
Mitigation/Developer Fees	0.00	(8,981.45)	(8,981.45)	0.00	0.00	0.00	-100.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited 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		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	5,480.60	24,247.97	29,728.57	0.00	1,393.00	1,393.00	-95.3%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,364.52	39,195.70	226,560.22	215,518.00	28,500.00	244,018.00	7.7%
TOTAL, REVENUES			4,273,580.88	683,678.99	4,957,259.87	3,750,531.00	651,211.00	4,401,742.00	-11.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,326,702.11	87,188.49	1,413,890.60	1,395,183.00	32,907.00	1,428,090.00	1.0%
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	297,449.52	0.00	297,449.52	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,632,725.63	87,188.49	1,719,914.12	1,657,135.00	32,907.00	1,690,042.00	-1.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	77,392.02	54,135.03	131,527.05	82,784.00	81,434.00	164,218.00	24.9%
Classified Support Salaries		2200	328,429.58	0.00	328,429.58	238,685.00	0.00	238,685.00	-27.3%
Classified Supervisors' and Administrators' Salaries		2300	1,575.00	0.00	1,575.00	2,160.00	0.00	2,160.00	37.1%
Clerical, Technical and Office Salaries		2400	239,007.78	29.37	239,037.15	231,227.00	500.00	231,727.00	-3.1%
Other Classified Salaries		2900	22,339.92	0.00	22,339.92	22,884.00	0.00	22,884.00	2.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			668,744.30	54,164.40	722,908.70	577,740.00	81,934.00	659,674.00	-8.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	126,356.74	7,127.18	133,483.92	131,578.00	2,592.00	134,170.00	0.5%
PERS		3201-3202	75,111.07	3,745.10	78,856.17	75,727.00	7,963.00	83,690.00	6.1%
OASDI/Medicare/Alternative		3301-3302	76,661.05	5,592.00	82,253.05	69,815.00	6,840.00	76,655.00	-6.8%
Health and Welfare Benefits		3401-3402	536,632.86	21,943.00	558,575.86	546,268.00	8,554.00	554,822.00	-0.7%
Unemployment Insurance		3501-3502	28,908.61	1,877.57	30,786.18	1,177.00	67.00	1,234.00	-96.0%
Workers' Compensation		3601-3602	122,473.45	7,735.15	130,208.60	129,369.00	6,500.00	135,869.00	4.3%
OPEB, Allocated		3701-3702	32,624.23	0.00	32,624.23	121,500.00	0.00	121,500.00	272.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,059.46	26.48	5,085.94	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	92,153.82	0.00	92,153.82	419.00	0.00	419.00	-99.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,095,981.29	48,046.48	1,144,027.77	1,075,853.00	32,506.00	1,108,359.00	-3.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,832.85	6,832.85	0.00	13,579.00	13,579.00	98.7%
Books and Other Reference Materials		4200	55.88	6,504.89	6,560.77	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited 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	100,993.24	8,580.85	109,574.09	91,861.00	11,033.00	102,894.00	-6.1%
Noncapitalized Equipment		4400	55,109.53	6,260.90	61,370.43	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			156,103.77	14,841.75	170,945.52	91,861.00	24,612.00	116,473.00	-36.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	570,444.36	570,444.36	0.00	601,532.00	601,532.00	5.4%
Travel and Conferences		5200	18,249.05	12,942.31	31,191.36	16,243.00	26,320.00	42,563.00	36.5%
Dues and Memberships		5300	7,567.44	0.00	7,567.44	5,447.00	0.00	5,447.00	-28.0%
Insurance		5400 - 5450	47,796.24	0.00	47,796.24	52,000.00	0.00	52,000.00	8.8%
Operations and Housekeeping Services		5500	212,746.27	626.24	213,372.51	233,483.00	660.00	234,133.00	9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,682.86	467.22	25,150.08	27,900.00	750.00	28,650.00	13.9%
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	381,820.32	65,298.44	447,118.76	383,126.00	65,978.00	449,104.00	0.4%
Communications		5900	10,346.67	0.00	10,346.67	25,266.00	0.00	25,266.00	144.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			703,208.85	649,778.57	1,352,987.42	743,465.00	695,230.00	1,438,695.00	6.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited 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)	
<b>CAPITAL OUTLAY</b>									
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	30,547.25	0.00	30,547.25	100,000.00	0.00	100,000.00	227.4%
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	16,732.58	0.00	16,732.58	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>47,279.83</b>	<b>0.00</b>	<b>47,279.83</b>	<b>121,000.00</b>	<b>0.00</b>	<b>121,000.00</b>	<b>155.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	28,762.13	28,762.13	0.00	27,125.00	27,125.00	-5.7%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	28,762.13	28,762.13	0.00	27,125.00	27,125.00	-5.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,293,075.55	907,142.56	5,200,218.11	4,257,315.00	904,053.00	5,161,368.00	-0.7%



Description	2012-13 Unaudited 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)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
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%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>							
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	5,970.38	0.00	5,970.38	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	770,600.67	0.00	770,600.67	376,834.00	0.00	376,834.00	-51.1%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	58,496.28	0.00	58,496.28	76,474.00	0.00	76,474.00	30.7%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>							
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	835,067.33	0.00	835,067.33	453,308.00	0.00	453,308.00	-45.7%
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 Unaudited 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(238,089.86)	238,089.86	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(238,089.86)	238,089.86	0.00	(249,056.00)	249,056.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,073,157.19)	238,089.86	(835,067.33)	(242,364.00)	249,056.00	6,692.00	-100.8%

Description	Function Codes	Object Codes	2012-13 Unaudited 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	2,997,032.06	0.00	2,997,032.06	2,983,765.00	0.00	2,983,765.00	2.8%
2) Federal Revenue		8100-8299	499,607.94	107,833.47	607,441.41	0.00	94,371.00	94,371.00	-84.5%
3) Other State Revenue		8300-8599	589,576.36	536,649.82	1,126,226.18	551,248.00	528,340.00	1,079,588.00	-4.1%
4) Other Local Revenue		8600-8799	187,364.52	39,195.70	226,560.22	215,518.00	28,500.00	244,018.00	7.7%
5) TOTAL REVENUES			4,273,580.88	683,678.99	4,957,259.87	3,750,531.00	651,211.00	4,401,742.00	-11.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,148,841.56	225,168.10	2,374,009.66	2,228,559.00	198,969.00	2,427,528.00	2.3%
2) Instruction - Related Services	2000-2999		482,301.39	20,081.18	502,382.57	464,808.00	15,408.00	480,216.00	-4.4%
3) Pupil Services	3000-3999		31,638.01	620,491.37	652,129.38	31,434.00	652,162.00	683,596.00	4.8%
4) Ancillary Services	4000-4999		50,841.81	0.00	50,841.81	58,444.00	0.00	58,444.00	15.0%
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		795,164.50	11,023.00	806,187.50	746,607.00	9,739.00	756,346.00	-6.2%
8) Plant Services	8000-8999		784,288.28	1,606.78	785,895.06	727,463.00	650.00	728,113.00	-7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	28,762.13	28,762.13	0.00	27,125.00	27,125.00	-5.7%
10) TOTAL EXPENDITURES			4,293,075.55	907,142.56	5,200,218.11	4,257,315.00	904,053.00	5,161,368.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(19,494.67)	(223,463.57)	(242,958.24)	(506,784.00)	(252,842.00)	(759,626.00)	212.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	835,067.33	0.00	835,067.33	453,308.00	0.00	453,308.00	-45.7%
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	(238,089.86)	238,089.86	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,073,157.19)	238,089.86	(835,067.33)	(242,384.00)	249,056.00	6,692.00	-100.8%

Description	Function Codes	Object Codes	2012-13 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,092,651.86)	14,626.29	(1,078,025.57)	(749,148.00)	(3,786.00)	(752,934.00)	-30.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
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			3,526,820.08	47,809.25	3,574,629.33	2,434,168.22	62,435.54	2,496,603.76	-30.2%
e) Adjusted Beginning Balance (F1c + F1d)			2,434,168.22	62,435.54	2,496,603.76	1,685,020.22	58,649.54	1,743,669.76	-30.2%
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	7,487.23	0.00	7,487.23	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	62,435.54	62,435.54	0.00	58,649.54	58,649.54	-6.1%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	241,382.00	0.00	241,382.00	New
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	0.00	0.00	0.00	539,963.00	0.00	539,963.00	New
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,423,280.99	0.00	2,423,280.99	900,775.22	0.00	900,775.22	-62.8%

Unaudited Actuals  
 General Fund  
 Exhibit: Restricted Balance Detail

Sierra-Plumas Joint Unified  
 Sierra County

46 70177 0000000  
 Form 01

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
5810	Other Restricted Federal	855.42	855.42
6300	Lottery: Instructional Materials	10,041.87	10,041.87
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	46,689.32	46,656.32
9010	Other Restricted Local	4,848.93	1,095.93
Total, Restricted Balance		62,435.54	58,649.54

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,418.29	61,633.00	-4.3%
3) Other State Revenue		8300-8599	5,351.84	5,500.00	2.8%
4) Other Local Revenue		8600-8799	24,775.92	20,000.00	-19.3%
5) TOTAL, REVENUES			94,546.05	87,133.00	-7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,749.24	4,749.00	0.0%
2) Classified Salaries		2000-2999	73,209.30	69,566.00	-5.0%
3) Employee Benefits		3000-3999	32,616.79	31,205.00	-4.3%
4) Books and Supplies		4000-4999	41,283.55	53,770.00	30.2%
5) Services and Other Operating Expenditures		5000-5999	1,183.45	4,317.00	264.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			153,042.33	163,607.00	6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,496.28)	(76,474.00)	30.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,496.28	76,474.00	30.7%
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			58,496.28	76,474.00	30.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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			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 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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	662.00		
4) Due from Grantor Government		9290	1,562.91		
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		
9) TOTAL, ASSETS			2,224.91		
<b>LIABILITIES</b>					
1) Accounts Payable		9500	151.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,073.51		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,224.91		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	64,418.29	61,633.00	-4.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>64,418.29</b>	<b>61,633.00</b>	<b>-4.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,351.84	5,500.00	2.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,351.84</b>	<b>5,500.00</b>	<b>2.8%</b>
<b>OTHER LOCAL REVENUE</b>					
r Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	24,775.92	20,000.00	-19.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>24,775.92</b>	<b>20,000.00</b>	<b>-19.3%</b>
<b>TOTAL REVENUES</b>			<b>94,546.05</b>	<b>87,133.00</b>	<b>-7.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	4,749.24	4,749.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,749.24</b>	<b>4,749.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	73,209.30	69,566.00	-5.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>73,209.30</b>	<b>69,566.00</b>	<b>-5.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	391.80	392.00	0.1%
PERS		3201-3202	6,365.19	7,182.00	12.8%
CASDI/Medicare/Alternative		3301-3302	5,448.52	5,071.00	-6.9%
Health and Welfare Benefits		3401-3402	14,532.44	14,532.00	0.0%
Unemployment Insurance		3501-3502	857.40	37.00	-95.7%
Workers' Compensation		3601-3602	4,105.65	3,969.00	-3.3%
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	893.69	0.00	-100.0%
Other Employee Benefits		3901-3902	22.10	22.00	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,616.79</b>	<b>31,205.00</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,583.68	8,500.00	52.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	35,699.87	45,270.00	26.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,283.55</b>	<b>53,770.00</b>	<b>30.2%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	240.78	0.00	-100.0%
Dues and Memberships		5300	0.00	261.00	New
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	676.62	2,979.00	340.3%
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	266.05	956.00	259.3%
Communications		5900	0.00	121.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,183.45</b>	<b>4,317.00</b>	<b>264.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>153,042.33</b>	<b>163,607.00</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	58,496.28	76,474.00	30.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>58,496.28</b>	<b>76,474.00</b>	<b>30.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>58,496.28</b>	<b>76,474.00</b>	<b>30.7%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,418.29	61,633.00	-4.3%
3) Other State Revenue		8300-8599	5,351.84	5,500.00	2.8%
4) Other Local Revenue		8600-8799	24,775.92	20,000.00	-19.3%
5) TOTAL, REVENUES			94,546.05	87,133.00	-7.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		153,042.33	163,607.00	6.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			153,042.33	163,607.00	6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(58,496.28)	(76,474.00)	30.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,496.28	76,474.00	30.7%
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			58,496.28	76,474.00	30.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Unaudited Actuals</u>	<u>2013-14 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	835,533.00	83553200.0%
<b>B. EXPENDITURES</b>					
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	202.50	0.00	-100.0%
6) Capital Outlay		6000-6999	727,738.89	1,212,367.00	66.6%
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			727,941.39	1,212,367.00	66.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(727,940.39)	(376,834.00)	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,600.67	376,834.00	-51.1%
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			770,600.67	376,834.00	-51.1%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,660.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(42,660.28)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(42,660.28)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(42,660.28)	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 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	561,074.91		
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		
9) TOTAL ASSETS			561,074.91		
<b>LIABILITIES</b>					
1) Accounts Payable		9500	561,074.91		
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			561,074.91		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>835,533.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>					
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					
Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1.00</b>	<b>835,533.00</b>	<b>83553200.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
OPEB, 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	202.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>202.50</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	727,738.89	1,212,367.00	66.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>727,738.89</b>	<b>1,212,367.00</b>	<b>66.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>727,941.39</b>	<b>1,212,367.00</b>	<b>66.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	770,600.67	376,834.00	-51.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>770,600.67</b>	<b>376,834.00</b>	<b>-51.1%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>770,600.67</b>	<b>376,834.00</b>	<b>-51.1%</b>

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	835,533.00	83553200.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		727,941.39	1,212,367.00	66.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			727,941.39	1,212,367.00	66.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(727,940.39)	(376,834.00)	-48.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,600.67	376,834.00	-51.1%
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			770,600.67	376,834.00	-51.1%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,660.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(42,660.28)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(42,660.28)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(42,660.28)	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 (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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	27,219.01	0.00	-100.0%
5) TOTAL, REVENUES			27,219.01	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	5,971.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,714.25	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			25,285.25	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,933.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,970.38	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			5,970.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,904.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,600.00	14,504.14	119.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,600.00	14,504.14	119.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,600.00	14,504.14	119.8%
2) Ending Balance, June 30 (E + F1e)			14,504.14	14,504.14	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			14,504.14	14,504.14	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 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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	32,101.19		
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		
9) TOTAL, ASSETS			32,101.19		
<b>LIABILITIES</b>					
1) Accounts Payable		9500	12,714.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,882.80		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,597.05		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			14,504.14		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
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%
Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,219.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,219.01</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>27,219.01</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
OPEB, 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,971.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,971.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,714.25	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,714.25</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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	322.00	0.00	-100.0%
Other Debt Service - Principal		7439	6,278.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,600.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>25,285.25</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	5,970.38	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,970.38</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>5,970.38</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	27,219.01	0.00	-100.0%
5) TOTAL REVENUES			27,219.01	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		18,685.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,600.00	0.00	-100.0%
10) TOTAL EXPENDITURES			25,285.25	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,933.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,970.38	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			5,970.38	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,904.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,600.00	14,504.14	119.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,600.00	14,504.14	119.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,600.00	14,504.14	119.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			14,504.14	14,504.14	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		9740	14,504.14	14,504.14	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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
7810	Other Restricted State	14,504.14	14,504.14
<b>Total, Restricted Balance</b>		<b>14,504.14</b>	<b>14,504.14</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,185.83	2,500.00	14.4%
5) TOTAL, REVENUES			2,185.83	2,500.00	14.4%
<b>B. EXPENSES</b>					
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%
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, EXPENSES			3,000.00	3,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(814.17)	(500.00)	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(814.17)	(500.00)	-38.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	58,314.36	57,500.19	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,314.36	57,500.19	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,314.36	57,500.19	-1.4%
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	57,500.19	57,000.19	-0.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
<b>1) Cash</b>					
a) in County Treasury		9110	18,741.99		
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		
<b>2) Investments</b>		9150	41,758.20		
<b>3) Accounts Receivable</b>		9200	0.00		
<b>4) Due from Grantor Government</b>		9290	0.00		
<b>5) Due from Other Funds</b>		9310	0.00		
<b>6) Stores</b>		9320	0.00		
<b>7) Prepaid Expenditures</b>		9330	0.00		
<b>8) Other Current Assets</b>		9340	0.00		
<b>9) Fixed Assets</b>					
a) Land		9410	0.00		
1) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
<b>10) TOTAL ASSETS</b>			60,500.19		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,000.00		
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		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,000.00		
<b>I. NET POSITION</b>					
Net Position, June 30					
Must agree with line F2) (G10 - H7)			57,500.19		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,185.83	2,500.00	14.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,185.83</b>	<b>2,500.00</b>	<b>14.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,185.83</b>	<b>2,500.00</b>	<b>14.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
RS		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%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
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%
J		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	3,000.00	3,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,185.83	2,500.00	14.4%
5) TOTAL REVENUES			2,185.83	2,500.00	14.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		3,000.00	3,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
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 EXPENSES			3,000.00	3,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(814.17)	(500.00)	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(814.17)	(500.00)	-38.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	58,314.36	57,500.19	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,314.36	57,500.19	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,314.36	57,500.19	-1.4%
2) Ending Net Position, June 30 (E + F1e)			57,500.19	57,000.19	-0.9%
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	57,500.19	57,000.19	-0.9%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Unaudited Actuals</u>	<u>2013-14 Budget</u>
	Total, Restricted Net Position	0.00	0.00



Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			254.43	242.35	242.35	245.83
a. Kindergarten	22.11	22.08				
b. Grades One through Three	74.68	75.39				
c. Grades Four through Six	87.01	87.23				
d. Grades Seven and Eight	55.24	54.94				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	239.04	239.64	254.43	242.35	242.35	245.83
<b>HIGH SCHOOL</b>						
4. General Education			128.38	116.04	116.00	124.19
a. Grades Nine through Twelve	120.19	121.20				
b. Continuation Education	4.66	4.36				
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	125.56	128.38	116.04	116.00	124.19
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	0.18	0.18	0.13	0.00	0.00	0.00
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	0.13	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	364.07	365.38	382.94	358.39	358.35	370.02
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 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>SES FOR ADULTS</b>						
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	365.38	382.94	358.39	358.35	370.02
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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)						
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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
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.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	182,692.00		182,692.00			182,692.00
Work in Progress	133,142.00		133,142.00	740,655.64		873,797.64
Total capital assets not being depreciated	315,834.00	0.00	315,834.00	740,655.64	0.00	1,056,489.64
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	7,702,482.00		7,702,482.00	52,977.89		7,755,459.89
Equipment	605,839.00		605,839.00	19,268.61		625,107.61
Total capital assets being depreciated	8,308,321.00	0.00	8,308,321.00	72,246.50	0.00	8,380,567.50
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(3,941,502.00)		(3,941,502.00)			(3,941,502.00)
Equipment	(485,031.81)		(485,031.81)			(485,031.81)
Total accumulated depreciation	(4,426,533.81)	0.00	(4,426,533.81)	0.00	0.00	(4,426,533.81)
Total capital assets being depreciated, net	3,881,787.19	0.00	3,881,787.19	72,246.50	0.00	3,954,033.69
Governmental activity capital assets, net	4,197,621.19	0.00	4,197,621.19	812,902.14	0.00	5,010,523.33
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
FINANCIAL REPORTS  
2012-13 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	42.31%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$620,375.88
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$2,586,125.90
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$2,586,125.90
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	11.84%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$627,127.68
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$0.00

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept. 10, 2013

To the Superintendent of Public Instruction:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Rose Asquith  
Name  
Business Manager  
Title  
530-993-1660 X\*838  
Telephone  
rasquith@spjUSD.org  
E-mail Address

Rose Asquith  
Name  
Business Manager  
Title  
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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2014-15 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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.
1000 - Certificated	1,719,914.12	301	80,586.09	303	1,639,328.03	305	15,881.88	-q	307	1,639,328.03	309
2000 - Classified Salaries	722,908.70	311	60,469.64	313	662,439.06	315	0.00	1+2	317	662,439.06	319
3000 - Employee Benefits (Excluding 3800)	1,138,941.83	321	89,033.33	323	1,049,908.50	325	6,793.56		327	1,049,908.50	329
4000 - Books, Supplies Equip Replace. (6500)	184,338.14	331	0.00	333	184,338.14	335	62,840.10		337	184,338.14	339
5000 - Services . . & 7300 - Indirect Costs	1,352,987.42	341	302.30	343	1,352,685.12	345	646,784.81		347	1,352,685.12	349
<b>TOTAL</b>					<b>4,888,698.85</b>	<b>365</b>			<b>TOTAL</b>	<b>4,888,698.85</b>	<b>369</b>

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. Unemployment Insurance	3501 & 3502	390
Workers' Compensation Insurance	3601 & 3602	392
9. JPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. 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		42.31%
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)	42.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	12.69%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,888,698.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	620,375.88

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	6,278.76		6,278.76		6,278.76	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	165,654.50		165,654.50	29,325.08		194,979.58	
Compensated Absences Payable	16,425.81		16,425.81		73.12	16,352.69	
Governmental activities long-term liabilities	188,359.07	0.00	188,359.07	29,325.08	6,351.88	211,332.27	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2011-12 Actual			2012-13 Actual		
1-12 Actual Appropriations Limit and Gann ADA from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,620,579.44		2,620,579.44			2,586,125.90
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	382.81		382.81			364.07
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2012-13 P2 Report			2013-14 P2 Estimate		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	364.07		364.07	358.39		358.39
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			364.07			358.39
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
<b>OTHER ADA</b>						
(From Principal Apportionment Attendance Software)						
7. Apprenticed Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			364.07			358.39
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2012-13 Actual			2013-14 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	18,865.23		18,865.23	0.00		0.00
2. Timber Yield Tax (Object 8022)	43,873.02		43,873.02	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,204.93		2,204.93	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,185,952.64		2,185,952.64	2,306,735.00		2,306,735.00
5. Unsecured Roll Taxes (Object 8042)	83,286.95		83,286.95	0.00		0.00
6. Prior Years' Taxes (Object 8043)	5,380.96		5,380.96	0.00		0.00
7. Supplemental Taxes (Object 8044)	4,298.99		4,298.99	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,343,862.72	0.00	2,343,862.72	2,306,735.00	0.00	2,306,735.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,343,862.72	0.00	2,343,862.72	2,306,735.00	0.00	2,306,735.00



	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	656,841.00		656,841.00	677,030.00		677,030.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(9,651.29)		(9,651.29)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	93,177.00		93,177.00	79,917.00		79,917.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	740,366.71	0.00	740,366.71	756,947.00	0.00	756,947.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	1,358.00		1,358.00	0.00		0.00
38. TOTAL STATE AID (Lines C36 plus C37)	741,724.71	0.00	741,724.71	756,947.00	0.00	756,947.00
<b>DATA FOR INTEREST CALCULATION</b>						
Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,957,259.87		4,957,259.87	4,401,742.00		4,401,742.00
Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	16,375.99		16,375.99	15,000.00		15,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,620,579.44			2,586,125.90
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9510			0.9844
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,586,125.90			2,676,126.39
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			2,343,862.72			2,306,735.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			43,688.40			43,006.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			242,263.18			369,391.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			242,263.18			369,391.39
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			8,571.42			9,150.73
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,352,434.14			2,315,885.73
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			233,691.76			360,240.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,352,434.14			
b. State Subventions (Line D8)			233,691.76			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,586,125.90			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>						
	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			2,586,125.90			2,676,126.39
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			2,586,125.90			

\* Please provide below an explanation for each entry in the adjustments column.

\*\* Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Rose Asquith  
Gann Contact Person

530-993-1660 X \*838  
Contact Phone Number

**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) 187,005.20
- 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) 3,344,806.76

**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) 5.59%

**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. 91,735.00

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

**A Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	393,606.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	145,650.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	7,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	40,841.00
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)	129.98
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)	91,735.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	495,993.56
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	495,993.56

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,374,009.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	502,392.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	81,685.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	50,841.81
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	192,789.87
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)	39,647.74
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)	10,259.73
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)	689,767.24
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)	2,195.19
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)	91,735.00
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)	153,042.33
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)	4,188,366.16

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	11.84%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2014-15 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	11.84%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>495,993.56</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.37%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.24%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 13.37%  
Highest rate used in any program: 8.24%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	132,079.71	10,879.00	8.24%
01	3550	2,889.83	144.00	4.98%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	101,389.30		7,276.49	108,665.79
2. State Lottery Revenue	8560	47,966.15		11,951.13	59,917.28
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)		149,355.45	0.00	19,227.62	168,583.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	51,129.88		9,185.75	60,315.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	20,456.40			20,456.40
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				
6. Capital Outlay	6000-6999	36,001.19			36,001.19
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)		107,587.47	0.00	9,185.75	116,773.22
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	41,767.98	0.00	10,041.87	51,809.85
<b>D. COMMENTS:</b>					

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.

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	6,035,285.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	164,971.09
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	47,279.83
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	835,067.33
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	175,018.59
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	5,085.94
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)				1,062,451.69
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		58,496.28
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				4,866,358.94
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,866,358.94



		2012-13 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		365.20
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)		365.20
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		365.20
F. Expenditures per ADA (Line I.G divided by Line II.E)		13,325.19
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures 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)	4,866,358.94	13,325.19
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)	4,866,358.94	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		13,325.19
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%

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

General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	34.43	0.00	452,418.00	4,991.48	723,871.66	2,325.17	620,442.88
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	24.00		24.00	24.00	66.06	1.00	134.00
3100 Alternative Schools							
3200 Continuation Schools	0.50		0.50	0.50	1.00		3.00
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education	0.50		0.50	0.50			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	1.05		1.05	1.05	1.50		3.00
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	26.05	0.00	26.05	26.05	68.56	1.00	140.00

Unaudited Actuals  
2012-13  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,212,760.53	1,715,099.20	3,927,859.73	657,894.36	4,585,754.09	4,585,754.09
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	53,007.93	32,633.54	85,641.47	14,344.46	99,985.93	99,985.93
3300	Independent Study Centers	59,585.67	0.00	59,585.67	9,980.26	69,565.93	69,565.93
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	37,806.86	8,780.12	46,586.98	7,803.06	54,390.04	54,390.04
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	19,227.13	0.00	19,227.13	3,220.44	22,447.57	22,447.57
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	175,391.77	47,570.77	222,962.54	37,344.97	260,307.51	260,307.51
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	350.79	0.00	350.79	58.76	409.55	409.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					52,961.65	52,961.65
----	Other Outgo					863,829.46	863,829.46
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	25,633.73	25,633.73	25,633.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	2,558,130.68	1,804,083.63	4,362,214.31	756,280.04	916,791.11	6,035,285.46

General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,085,634.35	13,693.66	36,246.48	0.00	26,344.23	0.00	50,841.81			0.00	0.00	2,212,760.53
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	50,146.71	0.00	0.00	0.00	0.00	0.00	0.00			2,861.22	0.00	53,007.93
3300	Independent Study Centers	59,585.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	59,585.67
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	36,509.58	0.00	0.00	0.00	0.00	0.00	0.00			1,297.28	0.00	37,806.86
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	19,227.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	19,227.13
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	122,906.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,907.47	2,578.08	0.00	175,391.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	350.79	0.00		0.00	0.00	0.00	0.00	350.79
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		2,374,009.66	13,693.66	36,246.48	0.00	26,695.02	0.00	50,841.81	0.00	49,907.47	6,736.58	0.00	2,558,130.68

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	421,445.45	699,801.28	593,852.47	1,715,099.20
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	8,780.12	10,558.22	13,295.20	32,633.54
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	8,780.12	0.00	0.00	8,780.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	18,438.24	15,837.33	13,295.20	47,570.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		457,443.93	726,196.83	620,442.87	1,804,083.63



<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		192,789.87
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		7,500.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		393,606.80
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		162,383.36
5 Total Central Administration Costs in General Fund and Charter Schools Funds		756,280.03
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		2,558,130.68
2 Total Allocated Costs (from Form PCR, Column 2, Total)		1,804,083.63
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		4,362,214.31
<b>C. Direct Charged Costs in Other Funds</b>		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		153,042.33
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		153,042.33
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		4,515,256.64
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		16.75%

Unaudited Actuals  
2012-13  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			52,961.65		52,961.65
Other Outgo (Objects 1000-7999)				863,829.46	863,829.46
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>52,961.65</b>	<b>863,829.46</b>	<b>916,791.11</b>

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
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
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
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
<b>DEFICIT CALCULATION</b>			
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
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	30,854.00	1,271.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	5,979.63	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	24,874.37	1,271.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,002,062.00	2,983,764.84

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	2,343,863.00	2,306,735.00
26. Miscellaneous Funds	0588	0.00	
27. Community Redevelopment Funds	0589, 0721	0.00	
28. Less: Charter Schools In-lieu Taxes	0595	0.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,343,863.00	2,306,735.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	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	658,199.00	677,029.84
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	642,326.00	563,446.00
c. Plus: Charter School Portion of EPA included in 31b	---	0.00	
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	15,873.00	113,583.84
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,358.00	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	
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	
40. All Other Adjustments	---	0.00	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,358.00)	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	14,515.00	113,583.84
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	14,515.00	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	3,334.00	2,360.00
46. California High School Exit Exam	9002	54.00	193.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	662.00	553.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Unaudited Actuals  
2012-13 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	835,067.33		
Fund Reconciliation							6,956.31	0.00
09 QUARTER SCHOOLS SPECIAL REVENUE 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
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							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,496.28	0.00		
Fund Reconciliation							0.00	2,073.51
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BOND INTEREST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					770,600.67	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,970.38	0.00		
Fund Reconciliation							0.00	4,882.50
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
60 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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8610
	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	0.00	0.00
Fund Reconciliation								
63 MILLER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>835,067.33</b>	<b>835,067.33</b>	<b>6,956.31</b>	<b>6,956.31</b>

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	5.0	0.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	140.0	0.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	63,220.0	0.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		0.00	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	0.00
C. 1. Subagreements for Services (Object 5100)		570,444.36	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	570,444.36	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		49,998.52	0.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	620,442.88	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	620,442.88	0.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	620,442.88	0.00
K. Indirect Costs (Approved indirect cost rate of 13.37% times the sum of Line H minus Lines C1, D, and D1. If negative, then zero.)		6,684.80	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	627,127.68	0.00

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		627,127.68	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	627,127.68	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	9.920	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	4,479.483	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
Approved Transportation Expense (Lines G, I, and J2)	130/133	627,127.68	0.00
Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Rose Asquith

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