WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Damian Armitage - President
Kris Wyatt - Vice President
Brian Haley - Clerk
Paul Long - Member
Paul Carras - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent of Educational Services
Joyce Lopes, Assistant Superintendent of Business Services

STUDENT ENROLLMENT

School	2010 CBEDS	02/01/12	02/29/12
Sheridan School (K-5)	84	84	83
First Street School (K-5)	449	453	447
Carlin C. Coppin Elementary (K-5)	420	429	428
Creekside Oaks Elementary (K-5)	620	624	617
Twelve Bridges Elementary (K-5)	716	681	679
Foskett Ranch Elementary (K-5)	543	562	561
Lincoln Crossing Elementary (K-5)	612	631	632
Glen Edwards Middle (6-8)	699	697	693
Twelve Bridges Middle School (6-8)	832	823	820
Lincoln High School (9-12)	1,496	1,459	1,450
Phoenix High School (10-12)	80	71	69
PCOE Home School	0	0	0
TOTAL:	**6,551**	**6,514**	**6,479**

State Preschool

First & L Street	22 A.M. /24 P.M.
Carlin Coppin	24 A.M.

Pre-K/Special Ed

Foskett	13
FSS PPPIP	65

Adult Education 366

First-5 Program

First Street	20 A.M. /20 P.M.
Sheridan	15 A.M. /14 P.M.

GLOBAL DISTRICT GOALS

- Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
- Foster a safe, caring environment where individual differences are valued and respected.
- Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
- Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
March 20, 2012, 7:00 P.M.
CREEKSIDE OAKS ELEMENTARY SCHOOL – Cafeteria
2030 First Street, Lincoln, CA 95648

AGENDA

2011-2012 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

5:55 P.M. START

1. **CALL TO ORDER** – Creekside Oaks Elementary School – Cafeteria

6:00 P.M.

2. **CLOSED SESSION** – Creekside Oaks Elementary School – Library

2.1 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Public Employee Discipline/Dismissal/Release

2.2 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services Joyce Lopes, Assistant Superintendent of Business Services

2.3 INTERDISTRICT ATTENDANCE APPEAL
a. Interdistrict Request Appeal 12/13 - 1
b. Interdistrict Request Appeal 12/13 - 2
c. Interdistrict Request Appeal 12/13 – 3
d. Interdistrict Request Appeal 12/13 - 4

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**-School Cafeteria
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

3.1 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Public Employee Discipline/Dismissal/Release

3.2 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy Superintendent of Educational Services, Ryan Davis, Director of Human Services Joyce Lopes, Assistant Superintendent of Business Services

3.3 INTERDISTRICT ATTENDANCE APPEAL

a. Interdistrict Request Appeal 12/13 - 1
b. Interdistrict Request Appeal 12/13 - 2
c. Interdistrict Request Appeal 12/13 - 3
d. Interdistrict Request Appeal 12/13 - 4

4. SPECIAL ORDER OF BUSINESS

School Being Featured: Creekside Oaks Elementary School

5. CONSENT AGENDA

NOTICE TO THE PUBLIC
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

5.1 Approve Student Discipline/Stipulated Expulsion for student #11-12 S.
Roll call vote:

6. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Isabella Franco
7.2 Western Placer Teacher's Association – Mike Agrippino
7.3 Western Placer Classified Employee Association – Mike Kimbrough
7.4 Superintendent - Scott Leaman

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

8.1 Discussion/ Action **APPROVE RESOLUTION NO. 11/12.14 REGARDING AUTHORIZATION TO TEACH ASSIGNED SUBJECTS – Davis** *(11-12 G & O I, II, IV, V)*

•Pursuant to Education Code 44256(b), and in order to ensure proper credentialing for one of our assignments the District administration is making a recommendation that the Board approve Resolution No. 11/12.14 which will allow one certificated teacher to teach in a Social Science departmentalized setting at grades 7 and 8 at Glen Edwards Middle School for the 2012-2013 school year. The teacher has consented to this assignment.
Roll call vote:

8.2 Discussion/ Action **CONSIDER APPROVING REVISED JOB DESCRIPTION FOR SCHOOL SECRETARY I POSITION – Davis** *(11-12 G & O III, IV, V)*

•As a part of the ongoing review of job descriptions by both the District and CSEA there exists a need to approve a revised job description for the School Secretary I position to correct some of the essential job duties. The District administration worked with CSEA to bring forward the enclosed job description. There is no financial impact as a result of this change.

8.3 Action **ADOPTION OF NEW AND REVISED POLICIES, REGULATIONS AND EXHIBITS – Leaman** *(11-12 G & O Component I, II, III, IV, V)*

•The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

- BP/AR 0420.5 – School-Based Decision Making
- BP 1150 – Commendations and Awards
- BP/AR 1250 – Visitors/Outsiders
- BP 1330.1 – Joint Use Agreements
- BP 3510 – Green School Operations
- AR 4217.3 - Layoff/Rehire
- BB/E 9270 - Conflict of Interest

8.4 Action **APPROVE RESOLUTION NO. 11/12.15 ADOPTING A CONFLICT OF INTEREST CODE – Leaman** *(11-12 G & O IV, V)*

•The Board of Trustee is required to approve Resolution Adopting a Conflict of Interest Code which is requested and approved in Bylaws of the Board.
Roll call vote:

8.5 Information/ Discussion **INTERDISTRICT AGREEMENT PROCESS - Leaman** *(11-12 G & O Component I, II, III, IV, V)*

•A discussion concerning the interdistrict process, specifically the step between the district office and board appeal, will take place.

8.6 Action **SECOND INTERIM REPORT - Lopes** *(11-12 G & O Component I, III, IV, V)*

•The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

The district will implement $5.75 million in budget reductions in 2012-13 to retain a positive certification. The Board of Trustees approved those reductions at the February 28, 2012, Board of Trustees meeting; $3.25 million in on-going reductions and $2.5 million in one-time reductions. The district will need to implement $6.86 million in budget reductions for 2013-14; $2.5 to cover the one-time reductions in 2012-13 and $4.36 to cover the remaining deficit spending.

In certifying the 2011-12 Second Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

9. FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update

9.1 BOARD MEMBER REPORTS/COMMENTS

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- April 3, 2012 7:00 P.M., Regular Meeting of the Board of Trustee, Lincoln High School
- April 17, 2012 7:00 P.M., Regular Meeting of the Board of Trustee, Carlin C. Coppin School

11. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring 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 at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Creekside Oaks Elementary School – School Library**
Date: **Tuesday, March 20, 2012**
Time: **6:00 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
- * PUBLIC EMPLOYEE APPOINTMENT
- * PUBLIC EMPLOYEE EMPLOYMENT
- * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
- * **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
- * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. CONFERENCE WITH LABOR NEGOTIATOR

10. STUDENTS
- * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
- * STUDENT PRIVATE PLACEMENT
- * **INTERDISTRICT ATTENDANCE APPEAL**
- * STUDENT ASSESSMENT INSTRUMENTS
- * STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
   b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
   a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
   b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
   a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
   b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**
   a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
   b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
   a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL**:
   A. **PUBLIC EMPLOYEE APPOINTMENT**
      a. Identify title or position to be filled.
   B. **PUBLIC EMPLOYEE EMPLOYMENT**
      a. Identify title or position to be filled.
   C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
      a. Identify position of any employee under review.
   D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
      a. It is not necessary to give any additional information on the agenda.
   E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
      a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**
   a. Name any employee organization with whom negotiations to be discussed are being conducted.
   b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
   c. Identify by name the agency's negotiator

10. **STUDENTS:**
   A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
   B. **STUDENT PRIVATE PLACEMENT**
      ●Pursuant to Board Policy 6159.2
   C. **INTERDISTRICT ATTENDANCE APPEAL**
      a. Education Code 35146 and 48918
   D. **STUDENT ASSESSMENT INSTRUMENTS**
      a. Reviewing instrument approved or adopted for statewide testing program.
   E. **STUDENT RETENTION/ APPEAL**
      a. Pursuant to Board Policy 5123

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
PULBIC EMPLOYEE DISCIPLINE/DISMISSAL/ RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Board of Trustees

ENCLOSURES:
No

DEPARTMENT:
Ryan Davis
Director of Human Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Public Employee Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Public Employee Discipline/Dismissal/Release.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Bargaining Groups:
WPTA & CSEA Negotiations
Agency Negotiators:
Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent
Ryan Davis, Director of Human Services
Joyce Lopes, Assistant Superintendent
of Business Services

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Interdistrict Appeal

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss disclose any action taken in closed session regarding the following transfer appeals:

- Interdistrict Request Appeal 12/13 - 1
- Interdistrict Request Appeal 12/13 - 2
- Interdistrict Request Appeal 12/13 - 3
- Interdistrict Request Appeal 12/13 - 4

ADMINISTRATION RECOMMENDATION:

Disclose any action taken.

wp/rk/factform

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Featured School:
Creekside Oaks Elementary School

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL VOTE:
No

BACKGROUND:

Creekside Oaks Elementary School will share a short presentation to the Board of Trustees. They will focus on the following:

- Pupils
- Programs
- Parents

RECOMMENDATION:

Administration recommends the Board of Trustees enjoy the presentation.

wp/rk/PPPfactform

4.

Creekside Oaks School Board Meeting

AGENDA

March 20, 2012

Welcome (Scott Pickett-Principal)

First Grade Poetry (Tracy Pellegrino-Teacher)

Presentation of Awards for Poetry Participants (Scott Leaman-Board President and Scott Pickett-Principal)

Recess Ranger Presentation (Lisa Olmo-Teacher, Staff, and Recess Rangers)

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Student Discipline
Stipulated Expulsion Student(s): #11-12 S

AGENDA ITEM AREA:
Consent Session

REQUESTED BY:
Michael Doherty
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in Regards to the stipulated expulsion of Student(s): #11-12 S

RECOMMENDATION:

The Administration recommends the Board of Trustees disclose any action taken In regards to the above item.

wp/rk/factform

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Approve Resolution No. 11/12.14 Regarding Authorization to Teach Assigned Subjects

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Resolution No. 11/12.14

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Pursuant to Education Code 44256(b), and in order to ensure proper credentialing for one of our assignments the District administration is making a recommendation that the Board approve Resolution No. 11/12.14 which will allow one certificated teacher to teach in a Social Science departmentalized setting at grades 7 and 8 at Glen Edwards Middle School for the 2012-2013 school year. The teacher has consented to this assignment.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution No. 11/12.14.

Western Placer Unified School District
Teacher Consent Form

PURPOSE: Pursuant with *Education Code section 44256(b)* Western Placer Unified School District obtained the teacher's consent prior to making assignment(s) outside of the teacher's current credential authorization.

District: Western Placer Unified School District School Year: 2012-2013

School Site: Glen Edwards Middle School Grade Level: 7-8

Teacher: Tim Kerrigan

Credential Held: Multiple Subject

1. Assignment: Social Science 7th-8th Legal Authorization per Ed Code §44256(b)

I mutually agree and consent to this assignment.

Teachers Signature: Tim Kerrigan

Printed/Typed Name: Tim Kerrigan

Date: 3/13/12

8.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 11/12.14

AUTHORIZATION TO TEACH ASSIGNED SUBJECTS
FOR THE 2012-2013 SCHOOL YEAR

WHEREAS, the Western Placer Unified School District always seeks to hire fully credentialed teachers to teach all subjects. However, when credentialed teachers are not available, some teachers may be assigned to classes that are outside their credential authorizations but still in compliance with the law;

WHEREAS, Education Code section 44256(b) authorizes the holder of a multiple subject teaching credential or standard elementary credential to teach any subject in departmentalized classes to students below grade nine (9), provided he/she has completed at least twelve (12) semester units or six (6) upper division or graduate units, of coursework at an accredited institution in each subject to be taught. The teacher's consent to the assignment is required;

WHEREAS, the District finds that Tim Kerrigan has satisfied the unit requirement of Education Code section 44256(b) in order to teach social science at Glen Edwards Middle School during the 2012-2013 school year; and

WHEREAS, Tim Kerrigan has consented to teaching social science at Glen Edwards Middle School during the 2012-2013 school year.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Western Placer Unified School District authorizes Tim Kerrigan to teach social science at Glen Edwards Middle School for the 2012-2013 school year.

PASSED AND ADOPTED this ___ day of March, 2012 by the Board of Trustees of the Western Placer Unified School District by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

_____
President
Board of Trustees
Western Placer Unified School District

Attested:
I certify that the foregoing resolution was adopted by the Board of Trustees of the Western Placer Unified School District, County of Placer, on the date shown above.

_____
Clerk
Board of Trustees
Western Placer Unified School District

8.1.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Consider Approving Revised Job Description for School Secretary I position.

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Revised Job Description for:
School Secretary I

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

As a part of the ongoing review of job descriptions by both the District and CSEA there exists a need to approve a revised job description for the School Secretary I position to correct some of the essential job duties. The District administration worked with CSEA to bring forward the enclosed job description. There is no financial impact as a result of this change.

RECOMMENDATION:

Approve the revised job description for the School Secretary I position.

8.2

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**SCHOOL SECRETARY I**
Department:	School Site
Reports to:	Site Principal

SUMMARY:
Performs secretarial duties, including a wide variety of responsible clerical work: assist the principal by relieving him/her of routine administrative and clerical detail; do related work as required.

ESSENTIAL DUTIES AND RESPONSIBILITIES:
* At schools with less than 200 student enrollment, the secretary will fulfill the attendance essential duties and responsibilities **and up to 10% of duties can be out of job classification.**
* Performs a wide variety of secretarial and clerical duties for the principal i.e., types letters, reports, bulletins, agendas, memoranda, and other documents
* Compose independently (or from oral instructions)
* Receives and routes mail
* Maintains files and records
* Compiles and prepares reports
* Greets and interviews visitors
* Directs visitors to appropriate person or location
* Takes and screens calls and schedules appointments for the principal
* In the absence of the principal, handles problem situations by selecting available alternatives
* Gives information and assistance to teachers regarding district policies, school procedures, supplies, forms, schedules, and events
* Operates office equipment, including adding machines, other duplicating equipment, as well as typewriters and word processors/personal computers
* Inputs information to school computers
* Assists principal with school budget control
* Reviews requisitions for accuracy and types purchase orders
* Prepares material and information for substitutes
* Assists teachers in completion of absence verifications, accident reports, and other documents
* Contacts school personnel to serve as period substitutes
* Prepares minutes of faculty and staff meetings
* Orders and maintains office supplies, equipment, and school or district forms
* Performs basic first aid/CPR and assists with student health monitoring. (The District will not hold employee liable as referenced in Govt. Code 820.2 & 825)
* ~~Up to 10% of duties can be out of job classification.~~
* **Other related duties as assigned.**

QUALIFICATIONS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:
High school diploma or general education degree (GED) and two years of responsible secretarial experience, preferably in a school environment.

OTHER SKILLS and ABILITIES:
Knowledge of office procedures and practices, including filing systems, receptionist and telephone techniques, letter and report writing, and sound bookkeeping procedures; English usage, spelling, grammar and punctuation; ability to operate common office machines including data processing equipment such as computer terminals, printers and word processors. Ability to interpret and apply pertinent school district procedures, policies, laws, rules and regulations, and to apply them with good judgment in a variety of situations; compose routine correspondence independently; perform responsible clerical work with accuracy and speed; make arithmetical calculations quickly and accurately; type at a speed of at least 60 words per minute from clear copy; transcribe from tape accurately; process documents using word processing equipment and software; meet the public tactfully and courteously and answer questions correctly; compile and maintain accurate records and files; understand and carry out oral and written directions; establish and maintain cooperative relationships with those contacted in the course of work.

LANGUAGE SKILLS:
Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of people.

MATHEMATICAL SKILLS:
Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY:
Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, and sit. The employee is occasionally required to stoop, kneel, crouch, or crawl. The employee will occasionally lift and/or push up to 50 lbs. Specific vision abilities required by this job include close vision, distance vision, and depth perception.

WORK ENVIRONMENT:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud.

The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this

position. Additional duties are performed by the individuals currently holding this position and additional duties may be arranged.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Adoption of Revised/New Policies/Regulations/Exhibits

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

These new and revised policies/regulations/exhibits are now being presented for approval by the Board of Trustees.

- BP/AR 0420.5 School-Based Decision Making
- BP 1150 Commendations and Awards
- BP/AR 1250 Visitors/Outsiders
- BP 1330.1 Joint Use Agreements
- BP 3510 Green School Operations
- AR 4217.3 Layoff/Rehire
- BP 6120 Quality Intervention
- BB/E 9270 Conflict of Interest

RECOMMENDATION:

Administration recommends the Board of Trustees approve the new and revised Policies, Regulations and Exhibits as submitted.

wp/rk/factform

MANUAL MAINTENANCE GUIDESHEET

March 20, 2012

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BP/AR 0420.5 - School-Based Decision Making
(BP/AR Deleted)

Policy and regulation were unnecessary and redundant with other policies and regulations that establish site decision-making groups.

BP 1150 - Commendations and Awards
(BP revised; AR deleted)

Policy revised to clarify that it applies to awards given to parents/guardians, community members, businesses, and organizations. Policy also incorporates and expands material formerly in AR re: the process for submitting recommendations for awards and the types of awards that may be given, and adds designation of a day, week, or month for special recognition of volunteers.

BP/AR 1250 - Visitors/Outsiders
(BP/AR revised)

Updated policy adds Board philosophy about the importance of parent/guardian and community involvement in school programs and activities. Policy also encourages individuals to use complaint procedures and to avoid disruptive behavior on school grounds. Reorganized regulation adds requirement to post school hours.

BP 1330.1 - Joint Use Agreements
(BP added)

New optional policy is for use by districts that have entered, or are considering entering, into joint use agreements with public or private entities for the shared use of either district or community facilities for recreational activities, library services, health centers or other purposes. Policy addresses the philosophy of joint use, process for developing joint use agreements, and the components to include in an agreement.

BP 3510 - Green School Operations
(BP added)

New optional policy expresses the Board's intent to integrate green school practices into district operations to conserve natural resources and contribute to healthy school environments. Policy includes sample strategies (e.g., environmentally preferable purchasing, green cleaning, sustainable building practices) and links to other related policies and regulations.

AR 4217.3 - Layoff/Rehire
(AR revised)

Updated, reorganized regulation reflects **NEW LAW (AB 1269)** which clarifies that laid-off classified employees' reemployment rights must be enforced in order of seniority rather than reverse order of layoff. Regulation also reflects **NEW COURT DECISION** which held that the permanent status of a laid-off classified employee is not retained when the employee is reemployed in a different class.

BP 6120 - Response to Instruction and Intervention
(BP added)

New optional policy reflects goal of the program to integrate instruction and resources in the general education program to improve achievement and to help close the achievement gap for all students. Policy reflects program strategies, based on **NEW CDE CORRESPONDENCE**, including creating a team to design the district's research-based, standards-based program and providing for the universal screening and monitoring of student progress.

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BB/E 9270 - Conflict of Interest
(BB revised; E added)

MANDATED bylaw revised and reorganized to clarify three types of analysis that must be conducted pursuant to different statutes and the common law doctrine to determine whether a conflict exists and, if so, whether the board member must abstain and/or if the contract is prohibited. Material comprising the conflict of interest code (i.e., incorporation statement, designated positions and disclosure categories) moved into a sample resolution in new Exhibit to clarify material that needs to be biannually reviewed and submitted to the code reviewing body.

SCHOOL-BASED DECISION MAKING

School Decision Teams

Each school decision team shall be composed of the principal, certificated employees, classified employees, parents/guardians and community representatives. In secondary schools, the committee shall include students attending the school. Team members shall be selected by their fellow staff members, parents/guardians or students; community representatives shall be selected by the school's parents/guardians.

The team shall establish operational procedures, including a process that ensures effective two-way communication with the entire staff, students, parents/guardians and other members of the community.

The team shall establish objectives designed to foster professional growth, instructional improvement and higher student achievement. These objectives may be related to:

1. Teaching strategies and techniques, including student grouping and the use of instructional technology
2. Program priorities
3. Use of available space and equipment to support instruction
4. Staff development programs
5. Staff selection and assignment, including the use of professional and paraprofessional staff to deliver instruction
6. Coordination of student services such as counselors and health staff
7. Parental and community involvement to support student learning
8. Scheduling of instruction and instructional time, including supplementary learning experiences such as field trips and community projects
9. Allocation of discretionary moneys to support instruction
10. Student behavior and discipline

The decision team shall annually evaluate the results of its efforts.

(cf. 0510 - School Accountability Report Card)

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SCHOOL-BASED DECISION MAKING (continued)

District Requirements

Until changes are approved or waivers granted, schools will need to adhere to the following requirements:

1. Work to support district goals and objectives
2. Adhere to Board policy and state rules and regulations
3. Adhere to collective bargaining agreements
4. Operate within resource allocations
5. Avoid activities that negatively impact other schools

Guidelines for Planning

Each school decision team shall:

1. Commit to the Board's school-based decision-making policy
2. Engage in broad-based decision making involving the school administration, staff, parents/guardians, community members and students as appropriate
3. Engage in a planning process to create a vision statement, define school needs, establish goals and priorities, design implementation plans and develop appropriate assessment strategies to measure improvements in student learning
4. Apply for a change or waiver as necessary
5. As opportunities are identified, seek additional outside funding to support restructuring planning

DELETE

SCHOOL-BASED DECISION MAKING

The Board of Trustees desires to improve student learning by giving decision making opportunities to the people who are closest to the students. The Board shall adopt policies which support decision making appropriate to the site level and shall oversee district accountability for such policies.

Under the direction of the Board, school employees, parents/guardians, secondary students and community members may collaborate on matters such as program priorities and delivery, student behavior and discipline, student services and counseling, personnel selection and assignment, and the allocation of funds.

Under the leadership of the district and school administration, schools making significant changes in instructional practices or learning environment must have a broad-based consensus regarding their specific objectives, priorities, and methods for assessing student learning.

The Board desires to support staff decision making responsibilities with appropriate inservice training, to encourage creativity at school sites, and to evaluate staff performance in relation to school objectives. The Superintendent or designee shall help school decision teams establish planning processes, make efficient use of resources and staff, and develop new programs based on the needs, interests and resources at their individual schools.

The Superintendent or designee shall appoint a district restructuring committee composed of teachers, parents/guardians, administrators, bargaining unit representatives and one or more Board member representatives. This committee shall help school decision teams request changes or waivers from laws, Board policies, administrative regulations, and collective bargaining agreements.

(cf. 1220 - Citizen Advisory Committees)
(cf. 1431 - Waivers)

Legal Reference:
EDUCATION CODE
35160 Authority of Board
35161 Delegation of Board authority
58900-58928 Demonstration of restructuring in public education

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COMMENDATIONS AND AWARDS

To encourage community involvement in district programs and activities, the Governing Board may publicly recognize and commend parents/guardians, community members, businesses, and organizations that make outstanding contributions or provide longstanding service to the district or district students.

(cf. 1000 - Concepts and Roles)
(cf. 1020 - Youth Services)
(cf. 1240 - Volunteer Assistance)
(cf. 1700 - Relations between Private Industry and the Schools)
(cf. 3290 - Gifts, Grants and Bequests)

~~The Board of Trustees believes that individuals and organizations deserve recognition when they provide contributions or long-standing service to the district. The Board believes that commending such service promotes increased community understanding and participation.~~

~~The Superintendent or designee shall establish procedures by which Board members, employees or members of the community may suggest persons or organizations for Board recognition. At the Board's discretion, letters of recognition, Board resolutions, plaques or awards may be presented.~~

Any Board member, employee, parent/guardian, student, or community member may recommend an individual or organization for Board recognition. He/she shall submit to the Superintendent or designee the name of the individual or organization and a description of the outstanding contribution or service.

At the Board's discretion, the Board may present a letter of recognition, Board resolution, plaque, or other award at a public Board meeting or may hold a reception or informal recognition activity. The Board also may designate a day, week, or month for special recognition of volunteers.

The Board encourages similar forms of recognition for achievement or services as part of school-level commendation programs.

(cf. 4156.2/4256.2/4356.2 - Awards and Recognition)
(cf. 5126 - Awards for Achievement)

Legal Reference:
EDUCATION CODE
35160 Authority of governing boards
35160.1 Broad authority of school districts
44015 Awards to employees and students
CALIFORNIA CONSTITUTION
Article 16, Section 6 Gifts of public funds

Policy adopted: September 4, 2007
revised:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

8.3.6

VISITORS/OUTSIDERS

The Board of Trustees ~~encourages~~ **believes that it is important for** parents/guardians and interested members of the community **to take an active interest in the issues affecting district schools and students. Therefore, the Board encourages interested parents/guardians and community members to** visit the schools and view the educational program.

(cf. 1240 - Volunteer Assistance)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

To ensure **the safety of students and staff and** minimum interruption of the instructional program, the Superintendent or designee shall establish procedures which facilitate visits during regular school days. Visits during school hours should be first arranged with the teacher and principal or designee. **When a visit involves** ~~If~~ a conference **with a teacher or the principal,** ~~is desired,~~ an appointment should be ~~set with the teacher~~ **scheduled** during noninstructional time.

(cf. 6116 - Classroom Interruptions)

~~To ensure the safety of students and staff and avoid potential disruptions, all visitors shall register immediately upon entering any school building or grounds when school is in session.~~

Any person who is not a student or staff member shall register immediately upon entering any school building or grounds when school is in session.

(cf. 1112 - Media Relations)

For purposes of school safety and security, the principal or designee may design a visible means of identification for visitors while on school premises.

No electronic listening or recording device may be used by students or visitors in a classroom without the teacher and principal's permission. (Education Code 51512)

The Board encourages all individuals to assist in maintaining a safe and secure school environment by behaving in an orderly manner while on school grounds and by utilizing the district's complaint processes if they have concerns with any district program or employee. In accordance with Penal Code 626.7, the principal or designee may request that any individual who is causing a disruption, including exhibiting volatile, hostile, aggressive, or offensive behavior, immediately leave school grounds.

~~*(cf. 5144 - Discipline)*~~
(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3515.2 – Disruptions

8.3.7

Legal Reference:

EDUCATION CODE
32210 Willful disturbance of public school or meeting
32211 Threatened disruption or interference with classes; misdemeanor
32212 Classroom interruptions
35160 Authority of governing boards
35292 Visits to schools (board members)
51512 Prohibited use of electronic listening or recording device
EVIDENCE CODE
1070 Refusal to disclose news source
LABOR CODE
230.8 Discharge or discrimination for taking time off
PENAL CODE
626-626.10 Schools
627-627.10 Access to school premises, especially:
627.1 Definitions
627.2 Necessity of registration by outsider
627.7 Misdemeanors; punishment
COURT DECISIONS
Reeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652
ATTORNEY GENERAL OPINIONS
95 Ops.Cal.Atty.Gen. 509 (1996)

VISITORS/OUTSIDERS

The Superintendent or designee shall post at every entrance to each school and school grounds a notice setting forth visitor registration requirements, hours during which registration is required, the registration location, the route to take to that location, and the penalties for violation of registration requirements. (Penal Code 627.6)

Unless otherwise directed by the principal or designee, a staff member shall accompany visitors while they are on school grounds.

Outsider Registration

Outsiders shall register upon entering school premises during school hours. Any person other than the following is considered an outsider. ~~and required to register upon entering school premises during school hours~~: (Penal Code 627.1, 627.2; Evidence Code 1070)

1. A student of the school, unless currently under suspension

2. A parent/guardian of a student of the school

3. A Board of Trustees member or district employee

4. A public employee whose employment requires being on school grounds, or any person who is on school grounds at the school's request

5. A representative of a school employee organization who is engaged in activities related to the representation of school employees

6. An elected public official

7. A publisher, editor, reporter or other person connected with or employed by a newspaper, magazine, other periodical **publication, press association or wire service,** radio station or television station

Registration Procedure

In order to register, outsiders shall, upon request, furnish the principal or designee with the following information: (Penal Code 627.3)

1. His/her name, address and occupation

2. His/her age, if less than 21

3. His/her purpose for entering school grounds

4. Proof of identity

VISITORS/OUTSIDERS (continued)

5. Other information consistent with the provisions of law

~~Denial of~~ Principal's Registration Authority

~~The following provisions of law shall apply to outsiders. Outsiders do not include students, parents/guardians, district employees, elected public officials, or other persons listed in Penal Code 627.1.~~

~~1.~~ The principal or designee may refuse to register any outsider if he/she reasonably concludes that the outsider's presence or acts would disrupt the school, students, or employees; would result in damage to property; or would result in the distribution or use of a controlled substance. The principal or designee or school security officer may revoke an outsider's registration if he/she has a reasonable basis for concluding that the outsider's presence on school grounds would interfere or is interfering with the peaceful conduct of school activities or would disrupt or is disrupting the school, students or staff. (Penal Code 627.4)

(cf. 3515.2 - Disruptions)
(cf. 3515.3 – District Police/Security Department)

~~2.~~ ~~The principal or designee may request that~~ **When** an outsider ~~who has failed~~ **fails** to register, or **when the principal or designee denies or revokes an outsider's** ~~whose~~ registration privileges, **the principal or designee may request that the individual** ~~have been denied or revoked,~~ promptly leave school grounds. When an outsider is directed to leave, the principal or designee shall inform the outsider that if he/she reenters the school within seven days he/she will be guilty of a misdemeanor subject to a fine and/or imprisonment. (Penal Code 627.7)

Appeal Procedure

Any person who is denied registration or whose registration is revoked may appeal to the Superintendent or principal by submitting, within five days after the person's departure from school, a written request for a hearing. This request must state why he/she believes the denial or revocation was improper and must provide an address to which the hearing notice may be sent. Upon receipt of the request for a hearing, the Superintendent or principal shall promptly mail a notice of the hearing to the person requesting it. A hearing before the Superintendent or principal shall be held within seven days after receipt of the request. (Penal Code 627.5)

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 – Uniform Complaint Procedures)

Regulation approved: September 4, 2007
revised:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

8.310

JOINT USE AGREEMENTS

In order to ensure the efficient use of public resources and increase access to needed services, the Governing Board may enter into an agreement with any public agency, public institution, and/or community organization to use community facilities for school programs or to make school facilities or grounds available for use by those entities. Such an agreement shall be based on an assessment of student and community needs and may be designed to increase access to spaces for recreation and physical activity, library services, school health centers, preschool programs, child care centers, before- or after-school programs, or other programs that benefit students and the community.

(cf. 1020 - Youth Services)
(cf. 1330 - Use of School Facilities)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 5030 - Student Wellness)
(cf. 5141.6 - School Health Services)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6145.2 - Athletic Competition)
(cf. 6163.1 - Library Media Centers)
(cf. 7000 - Concepts and Roles)
(cf. 7131 - Relations with Local Agencies)

When it is determined that joint use of facilities is in the best interest of the district and community, the Superintendent or designee shall identify a potential partner agency, institution, or organization. He/she shall involve that partner, appropriate district and school staff, and community members in establishing planning processes, goals and priorities for joint use, locations where programs or facilities are most needed, and protocols for ongoing communication and coordination between the partners.

(cf. 1220 - Citizen Advisory Committees)

The Superintendent or designee shall work with the partner agency, institution, or organization to develop a written site-specific joint use agreement that delineates the terms and conditions for joint use of the district or community facilities and the responsibilities of all parties. As appropriate, the agreement may address:

1. The underlying philosophy or reasons for entering into the joint use agreement

2. The specific district or community facilities or grounds that will be made available to the other party and areas that will be restricted

3. Priorities for use of the property

4. Hours that the property will be available for use by the district, the partner, or other parties

JOINT USE AGREEMENTS (continued)

5. Projected capital costs, if any, and operating costs

(cf. 7110 - Facilities Master Plan)
(cf. 7150 - Site Selection and Development)
(cf. 7210 - Facilities Financing)

6. Resources to be allocated by the district and the partner

(cf. 3100 - Budget)

7. Rental or other fees, if any, to be charged to either party or third parties using the facilities

8. Responsibilities for management, scheduling, maintenance, on-site supervision, accounting, and other operations

9. Procedures and timelines for requesting use of the facilities

10. Code of conduct for users of the facilities and consequences for violations of the code

(cf. 3513.3 - Tobacco-Free Schools)
(cf. 3515.2 - Disruptions)
(cf. 5131 - Conduct)
(cf. 5131.5 - Vandalism and Graffiti)

11. Provision for regular inspection and notification of damage, as well as restitution and repair of property

(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 3517 - Facilities Inspection)

12. Safety and security measures

(cf. 0450 - Comprehensive School Safety Plan)
(cf. 3515 - Campus Security)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 5142 - Safety)

13. Liability, insurance, and risk management issues

(cf. 3320 - Claims and Actions Against the District)
(cf. 3530 - Risk Management/Insurance)
(cf. 9260 - Legal Protection)

14. Duration of the agreement, process for amending the agreement, and the bases for cancelling or terminating the agreement before the expiration date

8.3.12

JOINT USE AGREEMENTS (continued)

15. Process for resolving disputes regarding any aspect of the agreement

16. How any equipment purchased or other investments made through the agreement will be disposed of at the termination of the agreement

The agreement shall be reviewed by legal counsel and approved by the Board.

The Superintendent or designee shall provide regular reports to the Board regarding progress toward project goals, including, but not limited to, levels of participation in joint use programs held at school or community facilities, feedback from program participants, and any report of damage to property or harm to individuals resulting from the joint use. As needed, the Superintendent or designee shall recommend amendments to the joint use agreement.

(cf. 0500 - Accountability)

Legal Reference: (see next page)

NEW

8.3.13

JOINT USE AGREEMENTS (continued)

Legal Reference:

EDUCATION CODE
8482-8484.6 After School Education and Safety Program
8484.7-8484.9 21st Century Community Learning Centers
10900-10914.5 Community recreation programs
17051-17052 Joint use
17077.40-17077.45 Eligibility for joint use funding
17565-17592 Board duties re property maintenance and control
35200-35214 Liabilities
37220 School holidays; use of facilities when school is closed
38130-38138 Civic Center Act, use of school property for public purposes
44808 Exemption from liability when students not on school property
BUSINESS AND PROFESSIONS CODE
25608 Alcoholic beverages on school premises
GOVERNMENT CODE
814-825.6 Liability of public entities and employees
830-840.6 Liability; dangerous conditions on property
895-895.8 Liability; agreement between public entities
989-991.2 Local public entity insurance
UNITED STATES CODE, TITLE 20
7171-7176 21st Century Community Learning Centers
7905 Equal access to public facilities

Management Resources:

CSBA PUBLICATIONS
Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, rev. February 2010
Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009
NATIONAL POLICY AND LEGAL ANALYSIS NETWORK TO PREVENT CHILDHOOD OBESITY PUBLICATIONS
Model California Joint Use Agreements
Liability for Use of School Property After Hours: An Overview of California Law, July 2009
Checklist for Developing Joint Use Agreements, March 2009
PUBLIC HEALTH LAW AND POLICY PUBLICATIONS
Opening School Grounds to the Community After Hours: A Toolkit for Increasing Physical Activity Through Joint Use Agreements, 2010
WEB SITES
CSBA: http://www.csba.org
California Project LEAN (Leaders Encouraging Activity and Nutrition): http://www.californiaprojectlean.org
Cities Counties and Schools Partnership: http://www.ccspartnership.org
Joint Use Statewide Task Force: http://www.jointuse.org
National Policy and Legal Analysis Network: http://www.nplan.org
Public Health Law and Policy: http://www.phlpnet.org

GREEN SCHOOL OPERATIONS

The Governing Board believes that all citizens have a responsibility to be stewards of the environment and desires to integrate environmental accountability into all district operations. The Superintendent or designee shall promote green school practices that conserve natural resources, reduce the impact of district operations on the environment, and protect the health of students, staff, and community.

The Superintendent or designee may involve district and site administrators and operations and maintenance staff; representatives of local governmental agencies, utilities, solid waste and recycling companies, and community organizations; health professionals; and/or others as appropriate in the assessment of current district operations and the development of strategies to improve the environmental impact of district operations.

(cf. 1220 - Citizen Advisory Committees)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 7131 - Relations with Local Agencies)

In selecting and prioritizing strategies, the Superintendent or designee shall give consideration to the initial cost, long-term potential cost savings, quality and performance of the product or service, health impacts, and environmental considerations.

(cf. 3100 - Budget)
(cf. 3460 - Financial Reports and Accountability)

Such strategies may include, but not be limited to:

1. Reducing energy and water consumption and exploring renewable and clean energy technologies

(cf. 3511 - Energy and Water Management)

2. Establishing recycling programs in district facilities

(cf. 3511.1 - Integrated Waste Management)

3. Reducing the consumption of disposable materials, by reusing materials and by using electronic rather than paper communications when feasible

4. Purchasing and using environmentally preferable products and services whenever practical, including, but not limited to, products that:

   a. Minimize environmental impacts, toxins, pollutants, odors, and hazards

   b. Contain postconsumer recycled content

   c. Are durable and long-lasting

8.3.15

GREEN SCHOOL OPERATIONS (continued)

d. Conserve energy and water

e. Produce a low amount of waste

(cf. 3514 - Environmental Safety)
(cf. 3514.1 - Hazardous Substances)
(cf. 3514.2 - Integrated Pest Management)
(cf. 5141.23 - Asthma Management)
(cf. 6161.3 - Toxic Art Supplies)

5. Using least toxic, independently certified green cleaning products when feasible, as well as high-efficiency cleaning equipment that reduces the need to use chemicals

6. Providing professional development to maintenance staff in the proper use, storage, and disposal of cleaning supplies

(cf. 4231 - Staff Development)

7. Focusing on green building standards, sustainability, and student health in facilities construction and modernization projects, including decisions about site selection, building design, and landscaping and grounds

(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)
(cf. 7150 - Site Selection and Development)

8. Reducing vehicle traffic by encouraging students to walk or bicycle to school or use district or public transportation

(cf. 3541 - Transportation Routes and Services)
(cf. 5142.2 - Safe Routes to School Program)

9. Providing fresh, unprocessed, organic food in the district's food services program

(cf. 3550 - Food Service/Child Nutrition Program)

10. Providing instruction to students on the importance of the environment and involving students in the implementation and evaluation of green school activities and projects as appropriate

(cf. 6142.5 - Environmental Education)

Legal Reference: (see next page)

8.3.16

GREEN SCHOOL OPERATIONS (continued)

Legal Reference:

EDUCATION CODE
8700-8707 Environmental education
17070.96 Leroy F. Greene School Facilities Act of 1996, consideration of high performance standards
17072.35 New construction grants; use for designs and materials for high performance schools
32370-32376 Recycling paper
33541 Environmental education
101012 Kindergarten-University Public Education Facilities Bond Act of 2006, allocations
PUBLIC CONTRACT CODE
12400-12404 Environmentally preferable purchasing
PUBLIC RESOURCES CODE
25410-25421 Energy conservation assistance
40050-40063 Integrated waste management act
42630-42647 Schoolsite source reduction and recycling
CODE OF REGULATIONS, TITLE 5
14010 Standards for school site selection
CODE OF REGULATIONS, TITLE 8
1859.70.4 Funding for high performance incentive grants
1859.71.6 Additional grant for high performance incentive, new construction
1859.77.4 Additional grants for high performance incentive, site and modernization

Management Resources:

CSBA PUBLICATIONS
Green Schools: An Overview of Key Policy Issues, Policy Brief, August 2009
CALIFORNIA DEPARTMENT OF GENERAL SERVICES PUBLICATIONS
Environmentally Preferable Purchasing Best Practices Manual
COLLABORATIVE FOR HIGH PERFORMING SCHOOLS PUBLICATIONS
CHPS Best Practices Manual, 2006
GLOBAL GREEN USA PUBLICATIONS
Healthier, Wealthier, Wiser: A Report on National Green Schools
GREEN SCHOOLS INITIATIVE PUBLICATIONS
Green Schools Buying Guide
HEALTHY SCHOOLS CAMPAIGN PUBLICATIONS
The Quick and Easy Guide to Green Cleaning in Schools, 2nd ed., 2008
WEB SITES
CSBA: http://www.csba.org
California Department of General Services, Green California: http://www.green.ca.gov
California Energy Commission: http://www.energy.ca.gov
Collaborative for High Performance Schools: http://www.chps.net
Global Green USA: http://www.globalgreen.org
Green Schools Initiative: http://www.greenschools.net
Healthy Schools Campaign: http://www.healthyschoolscampaign.org/programs/gcs
U.S. Environmental Protection Agency: http//www.epa.gov
U.S. Green Building Council, LEED Green Building Rating System: http://www.usgbc.org

LAYOFF/REHIRE

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee **who is employed for more than 45 days** is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

Order of Layoff *Within a Classification/* Determination of Seniority

~~The order of layoff~~ Within **each** ~~the~~ class, **the order of layoff** shall be determined by length of service. (Education Code 45114, 45308)

Length of service shall be determined by the date of hire. The employee who has been employed the shortest time by the district shall be laid off first.

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine his/her length of service, provided he/she has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class.

(cf. 4200 - Classified Personnel)

Length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war as a member of the Military Reserve or the National Guard. (Education Code 45297, 45308)

(cf. 4161.5/4261.5/4361.5 - Military Leave)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308, 45114)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)
(cf. 4261.1 - Personal Illness/Injury Leave)
(cf. 4261.11 - Industrial Accident/Illness Leave)

~~Persons employed under Education Code Section 45105(b) or 45259 in "restricted" positions do not acquire permanent status under Education Code 45113 or 45301 and do not acquire seniority credits for the purpose of layoff for lack of work or lack of funds. However, after completing six months of satisfactory service, persons hired into these positions shall be given the opportunity to take qualifying examinations that are required for all other persons serving in the same class in the classified service. If they successfully complete the examination, they shall be entitled to the full rights, benefits and burdens of regular classified employees, and his/her service for layoff purposes shall be counted from the original date of employment in the "restricted" position. (Education Code 45105)~~

8.3.18

LAYOFF/REHIRE (continued)

(cf. 4121 - Temporary/Substitute Personnel)

Notice of Layoff

Whenever a classified employees ~~subject to layoff~~ **is to be laid off for** ~~because of~~ lack of work **or lack of funds,** ~~in the event of a bona fide reduction or elimination of service being performed shall receive~~ notice **shall be given to the employee, informing him/her of his/her** ~~of the layoff 45 days before the effective date. They shall be informed of their~~ displacement rights, if any, and ~~their~~ reemployment rights. **The notice shall be given:** (Education Code 45117)

1. **At least 45 days prior to the effective date of the layoff, if the layoff is for lack of work, or lack of funds resulting from a bona fide reduction or elimination of service being performed.**

2. **In writing, no later than April 29, if the layoff is for lack of funds due to the expiration of a specially funded program at the end of any school year. However, if the termination date of the specially funded program is other than June 30, the employee shall be given notice at least 45 days from the effective date of the layoff.**

~~In cases where positions in specially funded programs expire at the end of any school year, classified employees subject to layoff for lack of funds shall receive written notice on or before April 29. The notice shall inform them of the layoff effective at the end of the school year, their displacement rights, if any, and reemployment rights. If the termination date of the specially funded program is other than June 30, the notice shall be given at least 45 days before the effective date of the layoff. (Education Code 45117)~~

The district is not bound to provide 45 days' notice in the event of an actual and existing financial inability to pay the salaries of classified employees or if the layoff is due to a lack of work resulting from conditions not foreseeable or preventable by the district. (Education Code 45117)

The district also is not bound to provide 45 days' notice to any person hired as a short-term employee for a period not exceeding 45 days. (Education Code 45117)

~~**Voluntary Demotion or Voluntary Reduction of Hours**~~

~~Employees who take voluntary demotions or voluntary reductions in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as persons laid off. (Education Code 45114, 45298)~~

8.3.19

LAYOFF/REHIRE (continued)

Reemployment ~~Eligibility~~

Classified employees laid off because of lack of work or lack of funds are eligible for reemployment within a period of 39 months and shall be reemployed in preference to new applicants. **Reemployment shall be in order of seniority.** Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. **When an employee is reemployed in a class that is different from the one in which he/she had permanent status, the employee shall be required to serve the probationary period for the new position.** (Education Code 45114, 45298, **45308**)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by notifying him/her of the vacancy at his/her last known address by the fastest means available. The employee shall advise the district of his/her decision no later than 10 calendar days following notification. If the employee accepts, he/she shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, an employee must be capable of performing the essential duties of the job. When an otherwise eligible employee is unable to perform the essential duties of the job, he/she shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

(cf. 4032 - Reasonable Accommodation)

~~Employees who take voluntary demotions or voluntary reductions in assigned time in lieu of layoff, reclassification or reassignment shall retain eligibility to be considered for reemployment in a position of the previously held class or positions with increased assigned time, provided that the same tests of fitness under which they qualified for appointment to the class are still applicable. The length of this additional period of time shall be determined by the Board of Trustees on a class-by-class basis and shall not exceed 24 months. (Education Code 45114, 45298)~~

~~Employees who take voluntary demotions or voluntary reductions in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available, and without limitation of time. If there is a valid reemployment list they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)~~

Upon rejecting two offers of reemployment, the employee's name will be removed from the reemployment list and he/she will forfeit all reemployment rights to which he/she would otherwise be entitled.

8.3.20

LAYOFF/REHIRE (continued)

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, his/her name will be removed from the reemployment list and he/she will forfeit all reemployment rights to which he/she would otherwise be entitled.

Reinstatement of Benefits ~~**Reemployment Procedures**~~

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

~~Reemployment shall be in reverse order of layoff. (Education Code 45114, 45298, 45308)~~

~~In order to be reinstated, an employee must be fully capable of performing the normal and customary duties of the job. Employees whose physical condition is such that they cannot be reinstated at the time called for reemployment will be kept on the reemployment list until physically capable of returning to work or for a period not to exceed 39 calendar months.~~

~~*(cf. 4032 - Reasonable Accommodation)*~~

~~When a vacancy occurs, the senior employee who has held prior permanency in the position shall be so notified by certified U.S. mail at his/her last known address and given the opportunity to accept or reject appointment into the vacant position. The employee shall advise the district of his/her decision no later than 10 calendar days following notification. If the employee accepts, he/she shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.~~

A laid-off permanent employee shall be reemployed with all rights and benefits accorded to him/her at the time of layoff. A laid-off probationary employee shall be reemployed as a probationary employee, and the time served toward the completion of the required probationary period shall be counted. He/she shall also be reemployed with all rights and benefits accorded to him/her at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which he/she would have progressed had he/she remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time,

8.3.21

LAYOFF/REHIRE (continued)

for an additional period of time up to 24 months as determined by the Governing Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Legal Reference:

EDUCATION CODE
45101 Definitions
45103 Classified service in districts not incorporating the merit system
45105 Positions under various acts not requiring certification qualifications; classification
45113 Rules and regulations for classified service in districts not incorporating the merit system
45114 Layoff and reemployment procedures; definitions
45115 Layoff: Reinstatement from service retirement
45117 Notice of layoff
45286 Limited term employees
45297 Right to take equivalent examination while employee in military service
45298 Reemployment and promotional examination preference of persons laid off; voluntary demotions or reductions in time
45308 Order of layoff and reemployment; length of service
45309 Reinstatement of permanent noncertified employees after resignation
UNITED STATES CODE, TITLE 38
4301-4307 Veterans' Reemployment Rights
COURT DECISIONS
California School Employees Association v. The Governing Board of East Side Union High School District (2011) 193 Cal.App.4th 540
Tucker v. Grossmont Union High School District (2008) 168 Cal.App.4th 640
San Mateo City School District v. Public Employment Relations Board (1983) 33 Cal.3d 850, 866

Management Resources:

WEB SITES
California School Employees Association: http://www.csea.com

Regulation approved: September 4, 2007
revised:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

8.3.22

QUALITY INTERVENTION

The Governing Board desires to provide a high-quality, data-driven educational program to meet the learning and behavioral needs of each student and to help reduce disparities in achievement among subgroups of students. Students who are not making academic progress pursuant to district measures of performance shall receive intensive instruction and intervention supports designed to meet their individual learning needs.

(cf. 0000 - Vision)
(cf. 0200 - Goals for the School District)
(cf. 6000 - Concepts and Roles)
(cf. 6011- Academic Standards)

The Superintendent or designee shall convene a team of certificated personnel, other district staff, and parents/guardians, as appropriate, to assist in designing intervention systems based on an examination of indicators of district and schoolwide student achievement.

(cf. 0500 - Accountability)
(cf. 0520.1 - High Priority Schools Grant Program)
(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 0520.3 - Title I Program Improvement Districts)
(cf. 4115 - Evaluation/Supervision)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 5147 - Dropout Prevention)
(cf. 5149 - At-Risk Students)
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Language Learners)
(cf. 6179 - Supplemental Instruction

The district's intervention systems shall include instructional strategies and interventions with demonstrated effectiveness and shall be aligned with the district curriculum and assessments.

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.93 - Mathematics Instruction)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - Standardized Testing and Reporting Program)
(cf. 6162.52 - High School Exit Examination)
(cf. 6190 - Evaluation of the Instructional Program)

The district's intervention systems shall include research-based, standards-based, culturally relevant instruction for students in the general education program; universal screening and continuous classroom monitoring to determine students' needs and to identify those students who are not making progress; criteria for determining the types and levels of interventions to be provided; and subsequent monitoring of student progress to determine the effectiveness of the intervention and to make changes as needed.

When data from the intervention systems indicate that a student may have a specific learning disability, the student may be referred for evaluation for special education or other services.

8.3.23

RESPONSE TO INSTRUCTION AND INTERVENTION (continued)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6164.5 - Student Success Teams)
(cf. 6164.6 - Identification and Evaluation Under Section 504)

The district shall provide staff development to teachers regarding the use of assessments, data analysis, and research-based instructional practices and strategies. In addition, the district's intervention programs systems shall emphasize a collaborative approach of professional learning communities among teachers within and across grade spans.

(cf. 4131 - Staff Development)
(cf. 4331 - Staff Development)

Staff shall ensure that parents/guardians are involved at all stages of the instructional and intervention process. Parents/guardians shall be kept informed of their child's progress and provided information regarding the services that will be provided, the strategies being used to increase the student's rate of learning, and information about the performance data that will be collected.

(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

Legal Reference: (see next page)

Legal Reference:
EDUCATION CODE
56329 Assessment, written notice to parent
56333-56338 Eligibility for specific learning disabilities
56500-56509 Procedural safeguards
UNITED STATES CODE, TITLE 20
1400-1482 Individuals with Disabilities Education Act, especially:
1416 Monitoring, technical assistance, and enforcement
6316 School improvement
6318 Parent involvement
6319 Highly qualified teachers
CODE OF FEDERAL REGULATIONS, TITLE 34
300.307 Specific learning disabilities
300.309 Determining the existence of specific learning disabilities
300.311 Specific documentation for eligibility determination

Management Resources:
CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE
Response to Instruction and Intervention, 2008
WEB SITES
CSBA: http://www.csba.org
California Department of Education: http://www.cde.ca.gov
U.S. Department of Education: http://www.ed.gov

Policy adopted:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

8.3.24

CONFLICT OF INTEREST

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

(cf. 9005 - Governance Standards)

The Board shall adopt a resolution that specifies the terms of the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body.

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500)

(cf. 4117.2/4217.2/4317.2 - Resignation)
(cf. 9222 - Resignation)

Conflict of Interest under the Political Reform Act

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

8.3.25

Working

CONFLICT OF INTEREST (continued)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the district to any course of action, or enters into any contractual agreement on behalf of the district. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

Additional Requirements for Boards that Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.

2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

   However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

   If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

Recommended

8.3.26

CONFLICT OF INTEREST (continued)

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

Conflict of Interest under Government Code 1090

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the district is barred from entering into the contract. (Government Code 1090; Klistoff v. Superior Court, (2007) 157 Cal.App. 4th 469)

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a district employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

Even if there is not a prohibited conflict of interest, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. *Relative* means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

8.3.27

Now Online

CONFLICT OF INTEREST (continued)

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Rule of Necessity or Legally Required Participation

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Nonschool Employment)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

New Wording

8.3.28

CONFLICT OF INTEREST (continued)

The term *honorarium* does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches

2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

Legal Reference:

EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices, especially:
35233 Prohibitions applicable to members of governing boards
41000-41003 Moneys received by school districts
FAMILY CODE
297.5 Rights, protections, and benefits of registered domestic partners
GOVERNMENT CODE
1090-1099 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91014 Political Reform Act of 1974, especially:
82011 Code reviewing body
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
91000-91014 Enforcement
PENAL CODE
85-88 Bribes
CODE OF REGULATIONS, TITLE 2
18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers

Legal Reference continued: (see next page)

Review Wording

8.3.29

CONFLICT OF INTEREST (continued)

Legal Reference: (continued)

COURT DECISIONS
Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655
Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
ATTORNEY GENERAL OPINIONS
92 Ops.Cal.Atty.Gen. 26 (2009)
92 Ops.Cal.Atty.Gen. 19 (2009)
89 Ops.Cal.Atty.Gen. 217 (2006)
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)
63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS
Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS
Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS
Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
WEB SITES
CSBA: http://www.csba.org
Fair Political Practices Commission: http://www.fppc.ca.gov
Institute of Local Government: http://www.ca-ilg.org

Now Wording

8.3.30

CONFLICT OF INTEREST

Incompatible Activities

Board of Trustees members shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the district. (Government Code 1126)

Conflict of Interest Code

The district's conflict of interest code shall be comprised of the terms of 2CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with a district attachment specifying designated positions and the specific types of disclosure statements required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated by changed circumstances, such as the creation of new designated positions, amendments or revisions, the changed code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing conflict of interest codes, the district shall provide officers, employees, consultants and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

If a Board member or designated employee determines that he/she has a financial interest in a decision, as described in Government Code 87103, this determination shall be disclosed. The member shall be disqualified from voting unless his/her participation is legally required. (2 CCR 18700)

Statements of economic interests submitted to the district by designated employees in accordance with the conflict of interest code shall be available for public inspection and reproduction. (Government Code 81008)

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

8.3.31

CONFLICT OF INTEREST (continued)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty

2. That of a recipient of public services generally provided by the public body or board of which he/she is a member, on the same terms and conditions as if he or she were not a member of the board

3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091

4. That of a spouse of an officer or employee of the district if his/her spouse's employment or officeholding has existed for at least one year prior to his/her election or appointment

5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records

6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the nonprofit board or to which the school Board has a legal obligation to give particular consideration, and provided further that such interest is noted in its official records

7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the government entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records

8.3.32

CONFLICT OF INTEREST (continued)

8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (Government Code 1091.5)

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include, but are not limited to, the interest of a parent in the earnings of his/her minor child. (Government Code 1091)

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

8.3.33

CONFLICT OF INTEREST (continued)

Disqualification for Board Members Who Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)

2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR 18702.5)

3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

   If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR 18702.5)

(cf. 3430 - Investing)

The Board member may speak on the issue during the time that the general public speaks on the issue. The Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

CONFLICT OF INTEREST (continued)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term *honorarium* does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches

2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

APPENDIX
DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

1. Persons occupying the following positions are designated employees in **Category 1**:

   Board of Trustees Members
   Superintendent of Schools
   Assistant/Associate Superintendent
   Purchasing Agent

8.3.35

CONFLICT OF INTEREST (continued)

Designated persons in this category must report:

a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

b. Investments or business positions in or income from sources which:

(1) Are engaged in the acquisition or disposal of real property within the district

(2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or

(3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district

2. Persons occupying the following positions are designated employees in **Category 2**:

Director
Principal
Assistant Principal
Maintenance and Operations Director
Program Coordinator
Project Specialist
Supervisor

Designated persons in this category must report investments or business positions in or income from sources which:

a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or

b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

3. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based

8.3.36

Online

CONFLICT OF INTEREST (continued)

upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

a. Approve a rate, rule or regulation

b. Adopt or enforce a law

c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement

d. Authorize the district to enter into, modify or renew a contract that requires district approval

e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party

f. Grant district approval to a plan, design, report, study or similar item

g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's Conflict of Interest Code. (2 CCR 18701)

Original

Legal Reference: (see next page)

CONFLICT OF INTEREST (continued)

Legal Reference:

EDUCATION CODE
1006 Qualifications for holding office
35107 School district employees
35230-35240 Corrupt practices
35233 Prohibitions applicable to members of governing boards
35239 Compensation for board members in districts under 70 ADA
GOVERNMENT CODE
1090-1098 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91015 Political Reform Act of 1974, especially:
82011 Code reviewing body
82019 Definition of designated employee
82028 Definition of gifts
82030 Definition of income
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts
91000-91014 Enforcement
CODE OF REGULATIONS, TITLE 2
18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers
COURT DECISIONS
Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th. 655
Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
ATTORNEY GENERAL OPINIONS
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)

Management Resources:

WEB SITES
Fair Political Practices Commission: http://www.fppc.ca.gov

Working Copy

CONFLICT OF INTEREST

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Western Placer Unified School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Western Placer Unified School District has recently reviewed its positions, and the duties of each position, and has determined that (changes/no changes) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Western Placer Unified School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS 20th day of March, 2012 at a meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____ _____

Secretary/President

8.3.39

CONFLICT OF INTEREST (continued)

Conflict of Interest Code of the
Western Placer Unified School District

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

APPENDIX

Disclosure Categories

1. **Category 1:** A person designated Category 1 shall disclose:

   a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

   b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

2. **Category 2:** A person designated Category 2 shall disclose:

   a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.

   b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

8.3.40

CONFLICT OF INTEREST (continued)

3. **Full Disclosure:** Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:

   a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

   b. Investments, business positions, and sources of income, including gifts, loans, and travel payments.

Designated Positions

Designated Position	Disclosure Category
Governing Board Members	1
Superintendent ~~of Schools~~	1
Deputy Superintendent	**1**
Assistant/~~Associate~~ Superintendent	1
~~Purchasing Agent~~	~~1~~
Director	2
Principal	2
Assistant Principal	2
Maintenance and Operations Director	2
Program Coordinator	2
~~Project~~ **Program** Specialist	2
~~Supervisor~~	~~2~~
~~Dean of Students~~	~~2~~

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

1. Approve a rate, rule, or regulation

2. Adopt or enforce a law

8.3.41

CONFLICT OF INTEREST (continued)

3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement

4. Authorize the district to enter into, modify, or renew a contract that requires district approval

5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract

6. Grant district approval to a plan, design, report, study, or similar item

7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18701)

NEW

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: The Western Placer Unified School District is committed to the pursuit of excellence in all of its endeavors.
BOARD OF TRUSTEES/GLOBAL DISTRICT GOALS
1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students.
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Approving Resolution 11/12.15 Adopting a Conflict of Interest Code

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustee is required to approve a Resolution Adopting a Conflict of Interest Code which is requested and approved in Bylaws by the Board.

RECOMMENDATION:

Approve Resolution No. 11/12.15 Adopting a Conflict of Interest Code.

rk/wpfiles/factform/Resolution

8.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 11/12.15
ADOPTING A
CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Western Placer Unified School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Western Placer Unified School District has recently reviewed its positions, and the duties of each position, and has determined that (changes/no changes) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Western Placer Unified School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS 20th day of March, 2012 at a meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____ _____
Secretary/President

8.4.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Interdistrict Agreement Process

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
March 20, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

A discussion concerning the interdistrict process, specifically the step between the district office and board appeal, will take place.

RECOMMENDATION:

Discuss the process.

8.5

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

INTERDISTRICT ATTENDANCE REQUEST

PARENT HANDBOOK

85.1

INTERDISTRICT STUDENT TRANSFERS

The Western Placer Unified School District is responsible for providing educational services to students residing in district boundaries. The district builds schools, hires staff, purchases supplies, and engages in comprehensive planning to meet its educational mandate. The Board commits extensive resources based on this planning to adequately prepare for every student that resides, and plans to reside, in the district. The state provides revenue to meet financial commitments based on student enrollment by district of residence. Each student attending another district results in a financial loss. Consequently, in order to plan effectively, provide quality educational opportunities, and meet our financial commitments based on the State's intent to educate children by district of residence, it is important to retain as many students as possible.

The Board expects parents who live within our attendance boundaries to enroll their students in our schools so we can continue to plan and meet our commitments. However, WPUSD has established a process to evaluate requests for students who reside in one district while intending to attend school in another district. This process is called an interdistrict transfer request. The request must be approved by the district in which the student lives and the desired district of attendance to allow the student to enroll.

This handbook contains information for parents, students, and the community to help clarify this process. Included in this handbook are the Board Policy and Administrative Regulations the district uses as a guide for making decisions concerning transfers. Nothing in this handbook changes the laws, Board Policy or Administrative Regulations governing interdistrict transfer, but is intended to assist in clarifying the process.

INTERDISTRICT STUDENT TRANSFER PROCESS

INITIAL REQUEST

The first step in the process is to obtain an Interdistrict Request Form from the district where your child lives. Complete the form and deliver or mail it to the district where your child lives. The district typically outlines the reasons an interdistrict may be approved in Board Policy or Administrative Regulations.

A visitation will need to be completed prior to consideration of your interdistrict transfer. Should you request to continue with the application process, please bring the tour letter, signed by a school official to the District Office (600 Sixth Street, Suite 400 Lincoln, CA 95648

In Western Placer Unified School District (WPUSD), reasons an interdistrict request may be approved include:

8.S.2

1. To meet the child care needs of the student when options within the district of residency are not available. If an option within the district is available, only cases of hardship may be granted.

   Such students may be allowed to continue to attend district schools only as long as they continue to use a child care provider within district boundaries through eighth grade.

2. To meet a child's special mental or physical health needs, as certified by a physician, school psychologist or other appropriate school personnel with approval from the sending district.

3. When the student has a sibling(s) attending school in a receiving district, to avoid splitting the family's attendance unless the student in the receiving district is attending based on an interdistrict agreement. Applications for students to attend with siblings will be determined on a case-by-case basis.

4. To allow a student to complete a school year when his/her parents/guardians have moved out of the district during that year.

5. To allow the student to complete a school year when his/her parents/guardians have moved out of the district during that year.

6. To allow juniors and seniors to attend the same school they attended as sophomores. (Education Code 46600)

7. When the parent/guardian provides written evidence, that the family will be moving to the receiving district in the immediate future and would like the student to start the year in that district.

8. When the student will be living out of the district for one year or less

9. When recommended by the School Attendance Review Board or by county child welfare, probation or social service agency staff in documented cases of serious home or community problems, which make it inadvisable for the student to attend the school of residence.

10. Other significant reasons documented on the application.

In addition to the reasons above, Administrative Regulation 5111.12 allows students to establish residency (attend) a district in which the parent/guardian is employed. The parent must submit proof of employment such as a paycheck stub or letter from the employer. California law allows school districts to limit students exiting the district to one percent (1%) of Average Daily Attendance or 75 students, whichever is greater. WPUSD currently exceeds this amount of students exiting our district under this law.

Please include any information or reasons you feel are important on the interdistrict request form, even if they do not fit in the above criteria. You may attach this information to the form if there is not adequate space.

DISTRICT RESPONSE

The Superintendent will review the form and you will be mailed an approval or denial based on the reasons stated on the application.

Approval of Interdistrict Request
If approved, the form is submitted to the receiving district. If approved by the receiving district, the student may be enrolled in the new district. If denied by the receiving district, the parent has the right appeal to the PCBOE.

Denial of Interdistrict Request
If denied, the parent may request in writing an appeal of the decision before the WPUSD school board. This appeal is heard at the next available board meeting in closed session. This gives parents/guardians the option to address the board directly with their reasons for requesting the interdistrict transfer. After the closed session, the board will vote in open session whether to accept or reject the appeal. If the parents do not appeal the decision, the child's assigned district will be WPUSD or the parents may request an appeal hearing with the PCBOE. If the parent requests on open session hearing, they will be asked to sign a waiver.

APPEAL TO THE PLACER COUNTY BOARD OF EDUCATION

You may contact the Placer County Office of Education at (530) 889-8020 and request information for appealing the decision to the board of education. The PCBOE has a parent handbook to assist with the process at the county level. Denials from the WPUSD school board based on establishing residency through parent/guardian employment are not eligible to be heard by the PCBOE because WPUSD currently exceeds the amount of students exiting through this law. The PCBOE will approve the appeal allowing the student to enroll in the new district, or will deny and uphold the decision of the local school board. The forms must be filed with PCBOE within 30 days of the date you received notification from either district that your request was denied. Board action regarding the appeal is final.

Students who are under consideration for expulsion or who have been expelled pursuant to Sections 48915 and 48918, may not appeal interdistrict attendance denials or rescissions while expulsion proceedings are pending, or during the term of the expulsion.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

Second Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

March 20, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:
The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

The district will implement $5.75 million in budget reductions in 2012-13 to retain a positive certification. The Board of Trustees approved those reductions at the February 28, 2012, Board of Trustees meeting; $3.25 million in on-going reductions and $2.5 million in one-time reductions. The district will need to implement $6.86 million in budget reductions for 2013-14; $2.5 to cover the one-time reductions in 2012-13 and $4.36 to cover the remaining deficit spending.

In certifying the 2011-12 Second Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:
Staff recommends the Board of Trustees certify the Second Interim report as positive.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

The Second Interim report provides the Board with an opportunity to review budget assumptions in conjunction with eight months of actuals and modify the budget to reflect new information.

When the State budget was passed for the 2011-12 fiscal year, it included provisions that would trigger midyear reductions if $4 billion in additional revenues were not attained. The forecasts from the Department of Finance and Legislative Analyst Offices were approximately $2.2 billion below estimates and therefore the "trigger" for 2011-12 was implemented as follows:

- All Tier I "trigger reductions" including a $23 million across-the-board cut to child care and a $30 million reduction to community colleges, accompanied by a $10 increase to student enrollment fees (this is on top of the $10 increase included in the first Budget bill).
- Part of the Tier II "trigger reductions" which included a $79.6 million or .25% (or an average $13/ADA) reduction to revenue limits; a $248 million cut to home-to-school and special education transportation; and a $72 million reduction to community colleges. The average $13/ADA reduction is a one-time reduction and only affects fiscal year 2011-12.
- On February 10, 2012, Governor Brown signed SB 81 rescinding the current year home-to-school transportation trigger cut and instead spreading the cut to all districts through an increase in the 2011-12 deficit factor from 19.754% to 20.602%, an increase of 0.85%.

Budget Assumptions

The following budget assumptions were used to prepare the Second Interim report and MYPs. The PCOE provided districts with a common message letter (Attachment 1) outlining basic assumptions for Second Interim reports. Significant changes include: incorporation of the 2011-12 mid-year trigger reductions, an additional on-going reduction of $370 per ADA for 2012-13, and reductions in the COLA estimates for 2013-14. These combined changes result in a net reduction in revenue limit and basic aid supplement funding of $300 thousand in 2012-13 and $1 million in 2013-14. This leads to an increase in the budget reduction target in 2013-14 of $1 million.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2011-12 BUDGET ASSUMPTIONS
March 20, 2012

	11/12 First Interim	11/12 Second Interim	12/13 Projection	13/14 Projection	
REVENUE					
Enrollment	6,551	6,551	6,551	6,617	
ADA Yield	95.5%	95.5%	95.6%	96.0%	To reflect DAWG process
ADA	6,230	6,230	6,263	6,352	
% Increase Enrollment	0.0%	0.0%	0.0%	1.0%	Updated projections
# Increase Enrollment	-	-	-	66	
Prior Year RL	$6,348.07	$6,348.07	$6,491.07	$6,697.07	
COLA %	2.24%	2.24%	3.17%	2.40%	SSC Dartboard
COLA	$143.00	$143.00	$206.00	$161.00	SSC Dartboard
Deficit %	-19.754%	-20.602%	-21.666%	-21.666%	SSC Dartboard
Deficit Applied	(1,287.38)	(1,342.64)	(1,456.79)	(1,491.81)	
Add'l RL adjustment	25.97	25.97	(343.21)	(342.56)	Beg. Teacher Adj & ($370) RL cut
Funded RL per ADA	5,229.66	5,174.40	4,897.07	5,023.69	
Est. Revenue Limit	32,580,811	32,236,514	30,669,161	31,909,739	
Basic Aid/Charter School	-	-	1,312,576	497,102	
Property Tax change	-3.13%	-0.91%	0.00%	1.00%	
Est. Property Taxes	31,409,571	32,127,992	32,127,992	32,449,272	
Federal Revenue	-	-	-	-	
Categorical COLA	0.00%	0.00%	0.00%	2.40%	SSC Dartboard
Lottery Unrestricted/ADA	111.75	117.25	117.25	117.25	SSC Dartboard
Lottery Restricted/ADA	17.00	23.25	23.25	23.25	SSC Dartboard

8.6.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

Expenditure assumptions incorporate the budget reductions approved for the 2012-13 fiscal year. Estimated retirements are now assumed to be backfilled. Site allocations reflect the 20% reduction of general fund allocations and 65% reduction from the SLIBG portion of Tier III funds being swept. Certificated step and column has increased another half of a percent. Classified step and column has decreased 1%.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2011-12 BUDGET ASSUMPTIONS
March 20, 2012

	11/12 First Interim	11/12 Second Interim	12/13 Projection	13/14 Projection	
EXPENDITURES					
Certificated New Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-9 FTE	-9 FTE	-3 FTE	-3 FTE	Backfilled
Staffing Ratios:					
Kindergarten	25:1	25:1	25:1	25:1	
1-3	22:1	22:2	28:1	28:2	
4-5	30:1	30:2	31:1	31:2	
6-8	25:1	25:2	26:1	26:2	
9-12	28:1	28:2	29:1	29:2	
Certificated Step/Column	2.00%	2.50%	2.50%	2.50%	
Classified new Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-3.5 FTE	-3.5 FTE	-1 FTE	-1 FTE	Backfilled
Classified Step/Column	1.70%	1.00%	1.00%	1.00%	
Benefits	5%		3%	3%	
Budget Reductions	(3,000,000)	(3,000,000)	(5,750,000)	(6,860,000)	Per 'triggers'
Site Allocations:					
Elementary	47.00	47.00	37.60	37.60	
Middle School	58.50	58.50	46.80	46.80	
High School	83.75	83.75	67.00	67.00	
SLIG K-6	49.79	49.79	17.43	17.43	
SLIG 7-8	18.16	18.16	6.36	6.36	
MAA	100,000	100,000	165,000	165,000	
Lottery per teacher	500	500	-	500	

Budget reductions of $5.75 million are incorporated in the 2012-13 assumptions; $3.25 million in on-going reductions and $2.5 million in one-time reductions. The one-time reductions are outlined in the table below. Budget reductions for 2013-14 are adjusted to reflect one-time budget reductions of $2.5 million from 2012-13 and state apportionment reductions of $1.25 million for 2013-14.

2012-13 One-Time Budget Reductions

Wetland Reserve	**750,000**
Deferred Maint. Funds	**50,000**
Computer Replacements	**150,000**
Furlough Days	**1,208,456**
Teacher Lottery Funds	**160,000**
Class Size Overages	**137,000**
Teacher Column pay	**67,500**
	2,522,956

8.6.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

First Interim Budget vs. Second Interim Budget

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's First Interim Budget and Second Interim Budget are as follows. As our reserves have declined, cash flow has become of significant concern. In order to provide the general fund with cash to cover expense obligations, we have transferred the deferred maintenance reserves of $2 million from Fund 14 to Fund 1. This transfer was approved by PCOE and complies with GASB 54 requirements for fund balance. This is the major change in our budget from First Interim to Second Interim. As a result, General Fund expenditures are budgeted to exceed revenues by $2.6 million, leaving an ending fund balance of $5.9 million or 11.6%. While the remaining changes are very small, it is important to review the line item changes. The variances are numbered 1 through 12 in the last column of the table and are detailed on the following page.

Western Placer Unified School District
2011-12 Second Interim Report

	First Interim 2011-12 Combined	Second Interim 2011-12 Combined	$ Variance	
Revenue				
Revenue Limit Sources	33,968,000	33,656,830	(311,170)	1
Federal Revenue	3,197,207	3,403,230	206,023	2
State Revenue	5,360,712	5,724,483	363,771	3
Local Revenue	3,234,684	3,270,223	35,539	4
Total Revenue	**45,760,603**	**46,054,766**	**294,163**	
Expenditures				
Certificated Salaries	23,906,341	23,998,382	92,041	5
Classified Salaries	6,816,819	6,928,647	111,828	6
Benefits	10,617,412	10,656,830	39,418	7
Books and Supplies	3,424,333	3,330,418	(93,915)	8
Other Services & Oper. Exp	4,239,127	4,373,475	134,348	9
Capital Outlay	231,253	236,837	5,584	10
Other Outgo 7xxx	1,746,058	1,733,399	(12,659)	11
Transfer of Indirect 73xx	(102,276)	(104,076)	(1,800)	
Unidentified Budget Cuts	-	-	-	
Total Expenditures	**50,879,067**	**51,153,912**	**274,845**	
Deficit/Surplus	(5,118,464)	(5,099,146)	(5,099,146)	
Transfers In	536,121	2,548,551	2,012,430	12
Transfers out	(132,812)	(132,812)	-	
Net increase (decrease) in Fund Balance	(4,715,155)	(2,683,407)	2,031,748	
Beginning Balance	8,621,761	8,621,761	-	
Ending Balance	**3,906,606**	**5,938,354**	-	

8.6.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

Major Changes to Fund Balance since First Interim
2011-12 Second Interim

Budgeted Deficit Spending at First Interim			**($4,715,000)**	
Revenues				
Revenue Limit				
Increase in deficit factor from 19.754% to 20.602%	(346,000)			
Increase in Special Education property tax transfer revenues	24,000			
Other revenue limit changes	11,000			
Total Revenue Limit Changes		(311,000)		1
Federal Revenue				
Additional Title II & Special Education revenues	26,000			
AB100 Mental Health funds	135,000			
Additional Title III carryover	45,000			
Total Federal Revenue changes		206,000		2
State Revenue				
Prop 98 Mental Health revenues	263,000			
Increase in Lottery revenues based on updated projections	70,000			
Updated State program revenues	23,000			
Other State Revenue Changes	7,000			
Total State Revenue Changes		363,000		3
Local Revenue				
Actual Medical Adminstrative Activities (MAA) claim	55,000			
Increase in Facility Use revenues	16,000			
ASES fee revenues	6,000			
Updated AB602 SELPA revenue projection	(52,000)			
Other Local Revenue changes	11,000			
Total Local Revenue Changes		36,000		4
Total Change in Revenues			294,000	

Revenue Limit

Our Second Interim Budget reflects a decline of $300,000; largely due to the mid-year trigger reductions. The state passed these reductions on to LEAs in the form of an increased deficit factor.

Enrollment is flat this year. We continue to monitor enrollment closely. The District Attendance Work Group (DAWG) had put processes in place to improve student attendance at every site during the year. This has helped with our enrollment to ADA yield. We are keeping a close eye on foreclosures and developer activity. We have projected flat enrollment for the next year and a slight increase in fiscal year 2013-14.

Property taxes in Placer County have been on the decline. Reassessment requests from developers have had a big impact on property tax values. Our district experienced a 9.9% decline in property taxes in 2009-10 and an additional 9.8% decline in property taxes for 2010-11. We continue to meet regularly with the Placer County Assessor to track property tax activity specifically in our district. Current projections indicate property taxes will decline approximately 3% this year and start to level out in fiscal year 2012-13.

Federal and State Revenues

Each year, additional restricted funding is received from the federal and state programs as early projections become firm allocations. Restricted revenue has increased to reflect these increases.

Local Revenues

Local revenues increased by $55,000 due to increased site participation in our Medical Administrative Activities claim. We have also increased revenues from our facility use by $16,000. Special education revenues have declined $52,000.

8.6.4

Major Changes to Fund Balance since First Interim
2011-12 Second Interim (continued)

Expenditures				
Certificated Salaries (1xxx)				
Additional substitute costs	35,000			
AB100 Mental Health certificated salaries budget	64,000			
Transfer of some coaching stipends from certificated to classified	(30,000)			
Savings from vacant Psychologist position	(7,000)			
Substitute & extra time costs(xfer from 4xxx)	30,000			
Total Certificated		92,000		5
Classified Salaries (2xxx)				
Substitutes for employee leaves (admin, personal, maternity, etc.)	36,000			
Filling vacant Paraprofessional position	6,000			
Transfer of some coaching stipends from certificated to classified	30,000			
Vacation pay correction for some classified employees	20,000			
AVID Student Tutors	10,000			
AB100 Mental Health classified salaries budget	10,000			
Total Classified		112,000		6
Benefit changes (3xxx)				
AB100 Mental Health benefits	19,000			
Benefit costs on salary increases above	20,000			
Total Benefits		39,000		7
Books & Supplies (4xxx)				
Transfers to objects 5xxx	(145,000)			
Transfers to objects 1xxx-3xxx for substitutes, AVID tutors, etc.	(30,000)			
AB100 Mental Health instructional materials	15,000			
Increase in Prop. 20 lottery expenditures	36,000			
Other changes including increased Title III carryover	30,000			
Total Books & Supplies changes		(94,000)		8
Services & Other Operating (5xxx)				
Transfers from objects 4xxx	145,000			
Increase in Special Education nonpublic schools/agencies	90,000			
AB100 Mental Health conference and travel costs	20,000			
Reverse prior year Mental Health contingency	(74,000)			
Other budget savings including election costs & city use agreements	(47,000)			
Total Services and Other Operating Costs		134,000		9
Capital Outlay (6xxx)		6,000		10
Other Outgo (Indirect costs and Special Education billback((7xxx)		(14,000)		11
Total Change in Expenditures			$275,000	
Interfund Transfers In (transfer Deferred Maintenance fund balance to General Fund)			$2,012,000	12
Total Change in Budgeted FB			$2,031,000	
Budgeted Deficit Spending at Second Interim			**($2,684,000)**	

Expenditures

The Adopted Budget assumed $3.0 million in budget cuts in the current fiscal year. We are comfortable we will attain these cuts in 2011-12. Overall, the expenditure budgets have increased $275,000 largely due to budgeting additional federal and state funding resources.

Transfers

The state continues to defer nearly 40 percent of our revenue. In order to meet our cash obligations, we negotiated a $6 million Tax Revenue Anticipation (TRANS) note in 2011-12. The TRANS can be drawn down in July and must be repaid by April of each fiscal year. This leaves us with negative cash balances in June. In order to cover the cash shortfall, we have transferred $2 million from the Deferred Maintenance fund to the general fund. We are not using these funds to fill our budget deficit. We need these funds to cover cash flow during the fiscal year.

Multi-Year Projections

Multi-year projections give a view of the next three years of activity utilizing the assumptions outlined above. Specifically, they assume practically flat enrollment growth, revenue limit COLA of 3.17% in 2012-13 and 2.4% in 2013-14, deficits of 21.666% for 2012-13 and 2013-14 and moderate property tax increases.

The MYPs reflect a $370 per ADA on-going reduction to address the mid-year cuts from the state that may impact the district in February 2013. The larger deficit factor and mid-year cuts have increased the reduction target for 2013-14. We will need to target **$6.86 million** in reductions for 2013-14. Of this amount, $2.34 million is from planned reductions, $2.5 million to cover one-time reductions in 2012-13, $1.25 million to cover the state mid-year cuts from 2011-12 and projected for 2012-13, and $750 thousand to restore the wetlands reserve. The table below depicts the 2013-14 budget reduction information.

Targeted Budget Reductions for 2013-14	
Planned cuts from First Interim	2,340,000
One-time reductions from 2012-13	2,522,000
Revenue limit reductions ($370/ADA cut)	1,250,000
Restore Wetlands Reserve	750,000
Total 2013-14 targeted budget reductions	6,862,000

If the tax initiative passes in November 2012, the revenue limit reductions amount of $1,250,000 would not need to be covered in budget reductions in 2013-14. If any of the one-time reductions from 2012-13 become on-going reductions, these amounts would not need to be covered in budget reductions in 2013-14. The targeted budget reductions for 2013-14 are based on the assumptions that we will have a $370 per ADA cut in 2012-13 and the one-time reductions from 2012-13 will have to be 'found' again in 2013-14.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

The multi-year projections for 2011-12 through 2013-14 are reflected in the table below. Budget reductions of $5.75 million are incorporated in the 2012-13 projection. The $2 million transfer from the Deferred Maintenance fund that was processed in the 2011-12 second interim report has been removed in this table. This was done to reflect the impact of the $370 per ADA reduction assumption on our reserves. Please note that without the transfer from the Deferred Maintenance fund we won't have enough reserves to meet the 3% state reserve requirement. In addition, we would not have adequate cash to meet out obligations.

	Second Interim 2011-12 Combined	Projection 2012-13 Combined	Projection 2013-14 Combined
Revenue			
Revenue Limit Sources	33,656,830	33,391,307	33,859,789
Federal Revenue	3,403,230	2,225,851	2,167,456
State Revenue	5,724,483	5,206,080	5,036,821
Local Revenue	3,270,223	3,083,623	3,083,623
Total Revenue	**46,054,766**	**43,906,861**	**44,147,689**
Expenditures			
Certificated Salaries	23,998,382	23,591,276	25,000,000
Classified Salaries	6,928,647	6,433,673	6,740,000
Benefits	10,656,830	10,719,743	11,100,000
Books and Supplies	3,330,418	1,606,738	1,910,000
Other Services & Oper. Exp	4,373,475	3,810,207	3,810,000
Capital Outlay	236,837	60,837	70,000
Other Outgo 7xxx	1,733,399	1,733,399	1,730,000
Transfer of Indirect 73xx	(104,076)	(104,076)	(110,000)
Unidentified Budget Cuts	-	-	(6,860,000)
Total Expenditures	**51,153,912**	**47,851,797**	**43,390,000**
Deficit/Surplus	(5,099,146)	(3,944,936)	757,689
Transfers In	536,121	817,400	20,000
Transfers out	(132,812)	(23,360)	(770,000)
Net increase (decrease) in Fund Balance	(4,695,837)	(3,150,896)	7,689
Beginning Balance	8,621,761	3,925,924	775,028
Ending Balance	**3,925,924**	**775,028**	**782,717**
	7.67%	**1.62%**	**1.80%**

8.6.7

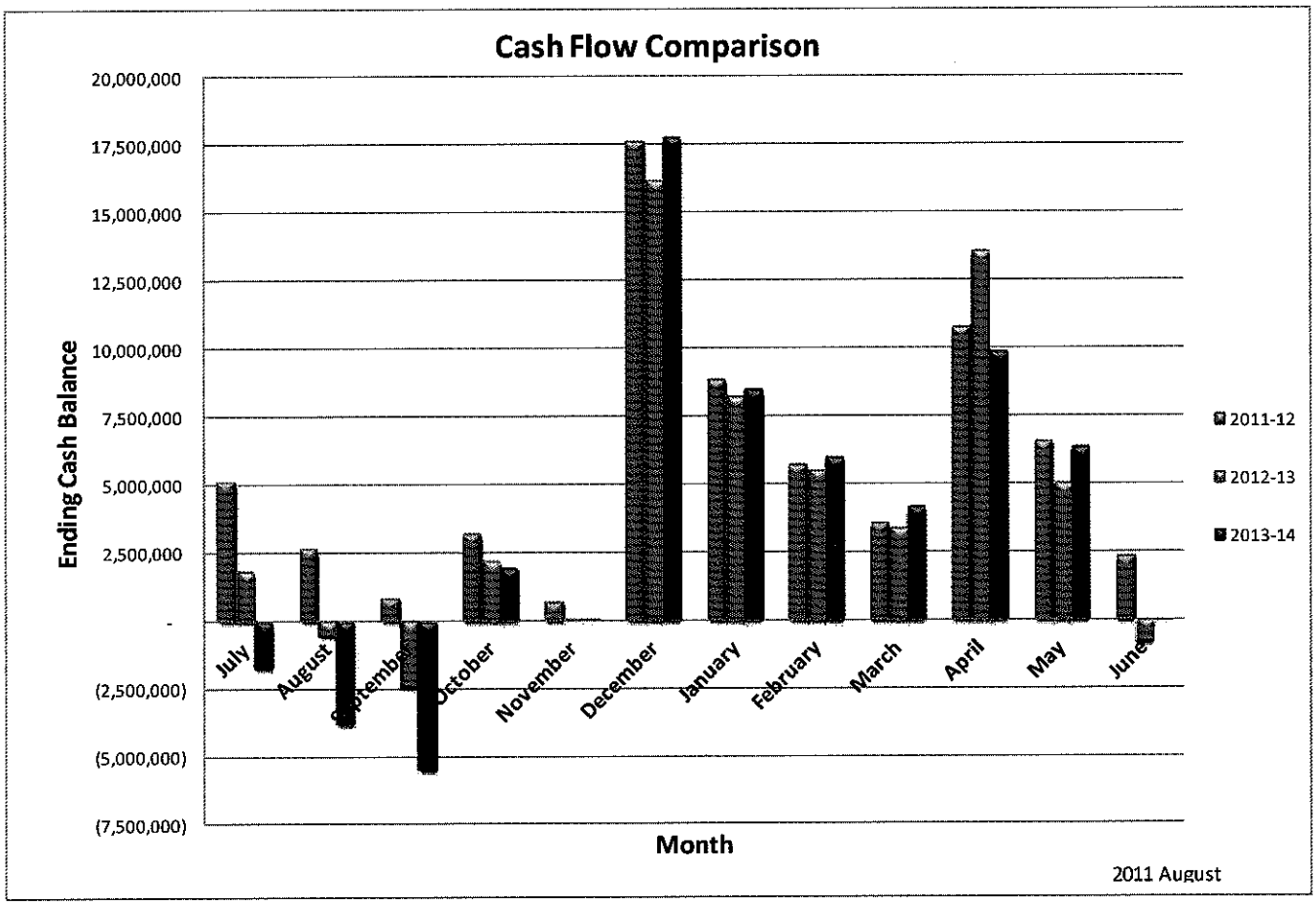
WESTERN PLACER UNIFIED SCHOOL DISTRICT
Second Interim Board Agenda Item – Attachments

In the following table, the $2 million deferred maintenance reserve transfer is included in the Second Interim column. Note that this inflates the reserve percentage for 2011-12 from 7.67% to 11.61%. In 2012-13 and 2013-14, the reserve percentage is above the 3% state required minimum. We are using a portion of the deferred maintenance reserve to meet our minimum fund balance reserve requirements and a portion to cover our cash shortfalls in June of each year. We cannot use the deferred maintenance reserve as part of the budget reduction solutions for 2013-14 as we will need it for fund balance reserve and cash flow requirements.

	Second Interim 2011-12 Combined	Projection 2012-13 Combined	Projection 2013-14 Combined
Revenue			
Revenue Limit Sources	33,656,830	33,391,307	33,859,789
Federal Revenue	3,403,230	2,225,851	2,167,456
State Revenue	5,724,483	5,206,080	5,036,821
Local Revenue	3,270,223	3,083,623	3,083,623
Total Revenue	**46,054,766**	**43,906,861**	**44,147,689**
Expenditures			
Certificated Salaries	23,998,382	23,591,276	25,000,000
Classified Salaries	6,928,647	6,433,673	6,740,000
Benefits	10,656,830	10,719,743	11,100,000
Books and Supplies	3,330,418	1,606,738	1,910,000
Other Services & Oper. Exp	4,373,475	3,810,207	3,810,000
Capital Outlay	236,837	60,837	70,000
Other Outgo 7xxx	1,733,399	1,733,399	1,730,000
Transfer of Indirect 73xx	(104,076)	(104,076)	(110,000)
Unidentified Budget Cuts			(6,860,000)
Total Expenditures	**51,153,912**	**47,851,797**	**43,390,000**
Deficit/Surplus	(5,099,146)	(3,944,936)	757,689
Transfers In	2,548,551	817,400	20,000
Transfers out	(132,812)	(23,360)	(770,000)
Net increase (decrease) in Fund Balance	(2,683,407)	(3,150,896)	7,689
Beginning Balance	8,621,761	5,938,354	2,787,458
Ending Balance	**5,938,354**	**2,787,458**	**2,795,147**
	11.61%	**5.83%**	**6.44%**
Components of Ending Fund Balance			
Revolving Fund	2,000	2,000	2,000
Restricted Designations	441,478	4,785	11,750
Economic Uncertainty @ 3%	1,538,602	1,436,255	1,324,800
Economic Uncertainty surplus/(shortfall)	1,943,844	(668,012)	(555,834)
Deferred Maintenance Reserve	2,012,430	2,012,430	2,012,430
Total Ending Fund Balance	**5,938,354**	**2,787,458**	**2,795,147**

8.6.9

As we spend down our reserves over the past several years, we have had less cash to assist with cash flow. The state continues to defer nearly 40% of our revenue each year creating periods of negative cash flow. We have taken out a $6.6 million Tax Revenue Anticipation Note, or TRAN (similar to a line of credit) to assist during the year. However, this is required to be paid back by April, which leaves us needing cash in May and June. We transferred $2 million from deferred maintenance to the general fund in 2011-12 to help with cash flow. We have anticipated holding those funds in the general fund through 2013-14. The break-down of the undesignated fund balance above reflects the deferred maintenance reserve. It is important to note that in 2012-13 and 2013-14, the ending fund balance is not sufficient to cover the deferred maintenance reserve and the economic uncertainty reserve. In addition, the cash flow will be negative in August and September of 2012, June through August of 2013. Cash flow assumptions include TRANS of $8.9 million in 2012-13 and $11.4 million in 2013-14. It will be important for us to increase our reserves over the next five years in order to cover our cash requirements. An increase of five to six hundred thousand will give us the flexibility we need.



We have taken a balanced and cautious approach to budget reductions in the past several years and spent down the district's fund balance and special reserves. We have also implemented various cost-saving measures including an early retirement plan, eliminating positions when vacancies occur, increased efforts to improve student attendance, and focus on district-wide utility and operational savings. We have utilized a variety of strategies to avoid layoffs and protect educational programs. We are now at the place where we need to make some very deep cuts and some very difficult decisions. While this process is painful, we have focused significant attention on minimizing the impact to students, parents and staff.

8.6.9

Next Steps
Education Code requires that the district revise its budget at First Interim, Second Interim and at year end. Changes that the Board should expect at year end include:

1. Update on COLA and deficit assumptions for 2012-13
2. Update on the state's 2012-13 May budget revisions
3. Recalculation of Revenue Limit for annual ADA

Deficit spending is budgeted for the current and subsequent year with a balanced budget achieved by 2013-14. Staff plans to work with the budget committee early in 2012-13 to begin to identify budget reduction recommendations for the Board by January 2013. While the projections show that the district will be able to meet its financial obligations for the current and subsequent two years, the district must align spending with revenue and increase the economic uncertainty reserve to 5 percent to maintain a healthy financial status.

8.6.10

Attachment 1

PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE
2011-12 SECOND INTERIM REPORT AND RELATED MYPs
February 8, 2012

BACKGROUND

On January 5, 2012, Governor Brown introduced his Proposed 2012-13 State Budget. The introduction of the Governor's Proposed 2012-13 State Budget begins the legislative process and many changes will take place prior to the enactment of a 2012-13 State Budget. This proposed budget has significantly reduced the State's general fund deficit, but still left a gap projected at $9.2 billion for 2011-12 and 2012-13. The Governor proposes to close this gap by a combination of increased revenues, primarily taxes, and further reductions in non-Proposition 98 expenditures.

The cornerstone of this budget assumes passage of a new tax initiative proposed by the Governor, named the, "Temporary Taxes to Fund Education. Guaranteed Local Public Safety Funding". According to the Department of Finance (DOF), the initiative would generate an additional $6.9 billion annually from 2013 to 2016. This initiative, if passed by the voters in the November 2012 election, would temporarily increase the state sales tax by ¼ cent and would increase the income tax rate by up to 2% on the state's wealthiest taxpayers.

In addition to the tax increase, the Governor proposes to generate an additional $1.4 billion in other revenue sources such as fees, loans and payment deferrals. Also included in the budget are more than $2 billion in cuts to Health and Human Services, including CalWORKS, Medi-Cal/Medicare, and In-Home Support Services as well as reductions to child care and certain mandates.

The Governor's Proposed 2012-13 State Budget increases K-14 Proposition 98 spending by about $4.9 billion. Currently the 2011-12 Proposition 98 spending is about $47.6 billion, but would increase to $52.5 billion in 2012-13. **However, the budget proposal will only maintain programmatic funding at current levels.** The Proposition 98 increase will be used as follows;

- $2.229 billion ($2.1 billion K-12) to fund the new 2011-12 deferral.
- $2.4 billion ($2.2 billion K-12) to pay down the cross fiscal year deferral credit card already on the books.
- $98.6 million increase in Special Education funding for mental health services to disabled students that backfills one-time Proposition 63 funding used in 2011-12.
- $110.1 million increase to support a new K-14 block grant for mandates.

The proposed budget also incorporates major reforms to K-12 education including increased categorical flexibility, a new weighted student funding formula, elimination of home-to-school and special education transportation funding, and elimination of the Transitional Kindergarten requirement. Further details of these proposed reforms are included in the following pages of this message.

"TRIGGER LANGUAGE"

2011-12 "TRIGGER REDUCTIONS"

AB 114, Chapter 43, Statutes of 2011, enacted "trigger language" for 2011-12 that automatically implemented reductions to K-12 education if 2011-12 state revenue forecasts of $88.5 billion were not met. The forecasts were approximately $2.2 billion below estimates and therefore the "trigger" for 2011-12 was implemented as follows:

- All Tier I "trigger reductions" including a $23 million across-the-board cut to child care and a $30 million reduction to community colleges, accompanied by a $10 increase to student enrollment fees (this is on top of the $10 increase included in the first Budget bill).
- Part of the Tier II "trigger reductions" which included a $79.6 million or .25% (or an average $13/ADA) reduction to revenue limits; a $248 million cut to home-to-school and special education transportation; and a $72 million reduction to community colleges. The average $13/ADA reduction is a one-time reduction and only affects fiscal year 2011-12.

2012-13 "TRIGGER REDUCTIONS"

The Governor's Proposed 2012-13 State Budget provides for "trigger reductions" of $5.4 billion to education and public safety should the Governor's tax initiative not pass in the November 2012 election.
These reductions would become effective on January 1, 2013. Proposition 98 funding would then be projected at approximately $47.7 billion. This would result in an approximate $4.8 billion reduction to K-14 education. Based on Department of Finance (DOF) estimates, the impact on K-12 school districts would represent approximately $370/ADA reduction to the revenue limit in addition to 100% elimination of each school district's home-to-school and special education transportation apportionment. Additionally, the $2.4 billion K-14 cross fiscal year deferral reduction would be reversed.

ECONOMIC FACTORS

- California has reduced its budget deficit from $26.6 billion in 2011-12 to $9.2 billion in 2012-13 per the Governor's Proposed 2012-13 State Budget.
- The stock market is showing signs of recovery although it is still somewhat volatile.
- Retails sales posted strong growth for the holiday season.
- There has been growth in the commercial sector of the construction industry although the housing market has not rebounded, particularly in California.
- The unemployment rate for the US dropped to 8.6% in November 2011. Although the unemployment rate for California has dropped, it still remains higher than the national rate at 11.3%.
- The European debt crisis is expected to slow economic growth in Europe and will likely impact the US economic growth.
- The Legislative Analyst's Office (LAO) estimates the Governor's proposed tax initiative will raise $2.1 billion less than the Department of Finance (DOF). If the Legislative Analyst's Office (LAO) estimates become reality, this would require further expenditure reductions and could impact education funding.

GUIDANCE FOR DISTRICT SECOND INTERIM REPORTS

Based on the fiscal oversight responsibilities of the Placer County Office of Education, the Governor's commitments to education, and the uncertainty relative to the passage of the Governor's tax initiative, PCOE issues the following guidance:

- It is expected that school districts will maintain "best fiscal practices." The Placer County Office of Education advises school districts to continue with prudent fiscal management. PCOE will monitor and provide support through existing AB 1200 statutes.
- School districts must carefully review their MYPs for one-time revenues and note the ending date of the revenues to avoid over projecting those revenues.
- Cash flow becomes a critical consideration. School districts may find it more difficult to issue TRANs and the cost of any borrowing may increase. PCOE encourages districts to apply for Dry Period Financing through the Placer County Treasurer if needed.
- The Governor's Proposed 2012-13 State Budget does not provide a statutory cost of living adjustment (COLA) for any program in 2012-13. The projected statutory COLA of 3.17% is not funded; therefore, the deficit factor will be increased to reflect this loss of funding. The proposed budget provides full funding for enrollment growth which is projected to be approximately 0.35%.

The 2011-12 Enacted State Budget and the Governor's Proposed 2012-13 State Budget specifies the statutory COLA and deficit factor for the revenue limits for 2011-12 and 2012-13 as defined in the following table:

	2011-12 Enacted State Budget	2012-13 Governor's Proposed Budget
Statutory Cost of Living Adjustment (COLA)	2.24%	3.17%
K-12 Deficit (*SB81 is NOT signed)	19.913% (.80087)	21.666% (.78334)
K-12 Deficit (*SB81 IS signed)	20.602% (.79398)	

*For details on SB81 see page 4.

Although unfunded, the 2.24% statutory COLA for 2011-12 and the 3.17% estimated COLA for 2012-13 translate into the following statewide average base revenue limit amount per ADA:

School District Type	2011-12 Statutory COLA 2.24% - Actual	2012-13 Estimated Statutory COLA 3.17%
Elementary	$137	$198
High School	$164	$238
Unified	$143	$207

8.6.13

- The 0.25% or average of $13/ADA revenue limit "trigger reduction" shall be implemented beginning in February 2012 for fiscal year 2011-12 only, increasing the deficit factor to .80087.

- Complicating the revenue limit issue is Senate Bill 81 as amended on January 31, 2012. This bill would eliminate the "trigger reduction" for home-to-school and special education transportation and restore the $248 million transportation appropriation. In its place, SB 81 proposes to increase the school district revenue limit deficit from 19.913% to 20.602%. In addition, SB 81 also increases the reduction to categorical programs for Basic Aid school districts in 2011-12 from 8.92% to 9.57% to ensure a "fair share" reduction commensurate with the revenue limit reduction for non-Basic Aid school districts in 2011-12. If signed by the Governor and enacted, SB 81 would take effect immediately as it is a trailer bill. This bill has passed both houses and is on the Governor's desk, and must be signed by 2/12/2012 to be enacted. Although SB 81, if enacted, would restore the transportation appropriation for 2011-12, the Governor's Proposed 2012-13 State Budget proposes to eliminate the entire transportation appropriation.

- Districts are to "flat fund" and use the same base revenue limit in 2012-13 as was used in 2011-12 before the implementation of "trigger reductions."

- As discussed earlier, the Governor's Proposed 2012-13 State Budget is based on the passage of his tax initiative. If this initiative fails on the November 2012 Election, the proposed budget has an automatic "trigger reduction" of $2.4 billion for K-14 education. Per the Department of Finance calculations, this would result in a loss of approximately $370/ADA. Districts should prudently plan for "trigger reductions" and budget for the loss of $370/ADA. Any District that optimistically assumes the tax initiative will pass shall include an additional financial analysis reflecting the loss of $370/ADA should the initiative not pass.

The School Services of California Financial Projection Dartboard provides additional information relative to statutory COLAs and revenue limit deficits in subsequent years. It is recommended that school districts utilize this information in preparing their Multi-Year Projections (MYPs). Given the uncertainty of the State's economic recovery, school districts may want to have a contingency plan for any reduction to the out year COLAs when incorporating future statutory COLAs.

Basic Aid School Districts

For 2011-12 and 2012-13, the State Budget provides for a reduction to state categorical funds provided to a basic aid school district in an amount equal to 8.92% of its revenue limit, commonly known as the "fair share" reduction. A school district receives a "fair share" reduction based on the district's basic aid status at the Second Principal Apportionment in the prior year. This means that for a school district to be subject to the 8.92% cut in 2011-12, it must be a basic aid district in 2010-11. If a school district becomes basic aid in 2011-12, it will be "subject" to the "fair share" reduction in 2012-13. However, in no event would that reduction be more than the amount of local revenues that exceed the district's revenue limit.

Basic aid school districts should be prepared to take their share of any "trigger language" reductions in the event the Governor's tax initiative fails. Similar to the advice above, basic aid districts may need to develop contingency plans using the loss of $370/ADA, or to the extent that categorical revenues are available for the State to reduce, including AB602 Special Education revenues. Complicating the "fair share" reduction for 2011-12 is the amendment of Senate Bill 81 on January 31, 2012, which if enacted increases the current year "fair share" reduction. See above for details on SB 81.

Special Education

The Governor's Proposed 2012-13 State Budget for special education provides $12.3 million for ADA growth. No COLA is provided for special education.

- Special Education Local Plan Areas (SELPAs) with growth will receive an estimated $465.44 per ADA. This is the same as last year.

8.6.14

- Also, a $17.4 million increase in federal funding will be allocated to SELPAs, estimated at $2.94 per ADA.
- Under the Governor's mandate proposal, he would eliminate the Behavioral Intervention Plan (BIP) and would make its continuation optional for each school district.

AB 3632 mental health services to students with disabilities continue to be the responsibility of school districts for 2012-13. A total of $417 million is provided to support mental health services including the $98.6 million augmentation to backfill the loss of the Mental Health Act funding (AB100/Proposition 63).

As a result of AB 114, Proposition 98 Mental Health and Federal IDEA Mental Health revenues will shift in 2012-13 from a per pupil allocation to an ADA allocation. This has caused some SELPAs to lose upwards of 50% or more in mental health revenues in 2012-13. We anticipate that Placer County SELPA will receive an estimated increase in Prop 98 Mental Health allocation of approximately $1,000,000 and a decrease in Mental Health IDEA funds of $400,000 for FY 2012/13.

Transportation

2011-12 FISCAL YEAR

AB 121, Chapter 41, Statutes of 2011 reduced home-to-school and special education transportation by $248 million as a result of the mid-year "trigger reductions". These reductions were implemented for the applicable school districts in January 2012. School districts may be able to make changes to regular education home-to-school transportation as a result of these reductions. However all school districts must continue to provide special education transportation as required by a student's IEP.

Education Code Section 41851(c) was not amended by the "trigger reductions". This Education Code Section requires that a school district must expend 100% of the 2011-12 transportation entitlement (amount before the cut was applied) on transportation during 2011-12 in order to receive the same amount of funding for future years. The CDE is aware of this provision and is reviewing the possibility of a waiver for the reductions due to the "trigger language" implementation. This Education Code Section would become inoperative if the Governor's Proposal to eliminate all transportation for 2012-13 and beyond is enacted.

Complicating the decisions around the home-to-school transportation issue is the amendment of Senate Bill 81 on January 31, 2012. See page 4 for details on SB 81.

2012-13 FISCAL YEAR

The Governor's Proposed 2012-13 State Budget eliminates all regular education and special education home-to-school transportation including small school bus replacement funding for fiscal year 2012-13 and beyond. If this provision is enacted in the final budget document, school districts may be able to eliminate regular education home-to-school transportation, but would need to continue to provide special education transportation as required by the student's IEP.

School districts should plan for the elimination of transportation funding for 2012-13 and beyond. There may be a need to increase the contribution to special education for transportation as a result of the reduction in funding. It is also advised that school districts exercise caution in dismantling their home-to-school transportation system pending further action by the Legislature relative to the Governor's budget proposal and to any implications as a result of SB 81.

Child Care Programs

The Governor's Proposed 2012-13 State Budget for child care funding has been reduced by $516.8 million and is budgeted for a total of $1.5 billion. These reductions reflect the alignment of eligibility for low income working families' child care services with federal welfare to work participation requirements.
Specific reductions are as follows;

- Approximately 46,300 child care slots will be eliminated as families are required to meet federal welfare to work requirements.
- Standard reimbursement rates for direct contracted Title 5 centers would be reduced by 10%.

8.6.15

- Approximately 15,700 child care slots would be eliminated by reducing the income eligibility ceiling for families from 70% of the state medium income to 200% of the federal poverty level.
- Reduces the reimbursement rate ceiling for voucher base programs from the 85th percentile of the private pay market, based on 2005 market survey data, to the 50th percentile based on the 2009 survey data.
- Eliminates the statutory COLA for non-CALWORKs child care programs.

For 2013-14 and beyond, the Governor's proposal reflects an administrative restructuring of child care programs. This would include shifting functions from alternative payment programs in Title 5 centers to the county government.

Lottery

Please note that Lottery funding will be calculated in the same manner as prior years, with the exception that through 2014-15, the following programs will be funded based on 2007-08 ADA rather than the prior year ADA:

- Adult Education
- Regional Occupational Center and Programs (ROC/P)
-

On April 8, 2010, the Legislature passed AB142 (Chapter 13 / 2010) which requires that not less than 37% of the total annual revenues from the sale of lottery tickets to be distributed to education. The current projection for 2011-12 is $117.25 per ADA (unrestricted) and $23.25 per ADA (Prop. 20 restricted). The Lottery Commission will report the projections for 2012-13 in June 2012.

Until that time, the 2012-13 lottery projection should remain the same as 2011-12; $117.25 per ADA (unrestricted) and $23.25 per ADA (Prop. 20 restricted).

Mandated Costs

Another reform proposed in the Governor's Proposed 2012-13 State Budget would provide a total of $200 million to fund a mandated cost block grant incentive program for K-14 education. The proposal would eliminate approximately half of all existing mandates including graduation requirements and behavioral intervention plans. School districts could choose to continue to operate these programs, but would not receive any mandated cost reimbursement.

The remaining mandates that are not eliminated would become optional. Included in this list are immunizations, criminal background checks, and several mandates related to health and safety. The Governor's proposal would create block grant funding to encourage school districts to continue meeting requirements of these specified mandates and the funding would be contingent on complying with the mandate requirements.

At this time it is recommended that school districts continue to adhere to all mandate requirements and budget revenue on a cash basis. Legislation would be required to eliminate any mandates and would be introduced within the following months.

Forest Reserve Funds

The reauthorization of the Secure Rural Schools & Communities Act (SRSCA) is still not completed, even though a Senate bill has been introduced, and there is draft legislation in the House of Representatives. While we were hopeful that we would be included in the December 2011 Payroll Tax discussion, it was only partially acted upon. We have been told that Payroll Taxes and Tax Extenders will be taken up again in February 2012, and we remain hopeful that our reauthorization is part of that comprehensive legislative package. **For current budget planning purposes, districts should project an 88% loss to SRSCA funding for FY 2011/12 funds received in FY 2012/13 and FY 2012/13 funds received in FY 2013/14.**

8.626

Transitional Kindergarten

SB 1381, Chapter 705, Statutes of 2010 changed the birth date for enrollment in kindergarten by moving the date for eligible age requirement from December 2nd to September 1st. Under current law these changes are scheduled to be phased in over three years as follows:

- Eligibility by November 1 for 2012-13
- Eligibility by October 1 for 2013-14
- Eligibility by September 1 for 2014-15

This bill mandated a Transitional Kindergarten Program for students displaced as a result of the changes in eligibility birthdates. School districts are currently scheduled to collect ADA for these transitional kindergarten students. The Governor's Proposed 2012-13 State Budget proposes the elimination of the requirement that school districts provide transitional kindergarten instruction beginning with the 2012-13 school year. Transitional kindergarten would be optional for 2012-13 and would be a local decision for each school district. The proposed budget does not eliminate the eligibility age requirements which will begin in 2012-13 and move to November 1st from December 2nd.

Education Code 48000(b) is not proposed for elimination by the Governor. Therefore, school districts may admit students under the Governor's proposal early per the requirements of the education code, but the school district won't receive any ADA funding until that student reaches the age of five.

School districts may be entitled to receive ADA funding to serve "under-age children" based on currently existing statutes.

School districts should review enrollment projections and decrease the revenue limit funding for ADA that would have been claimed for transitional kindergarten students in 2012-13. Additionally, staffing levels should be reviewed.

Expansion of Categorical Flexibility

The Governor is proposing that virtually all categorical programs, including K-3 CSR and Economic Impact Aid (EIA), be moved into "Tier III" categorical flexibility in 2012-13. The exceptions are Special Education, QEIA, Child Nutrition, Proposition 49 After-School, and preschool (Federal Programs are outside the purview of the state legislative action).

Should this flexibility not be enacted, please note that most of the temporary flexibility provisions were extended to June 30, 2015 with the exception of the K-3 Class Size Reduction (CSR) reduced penalty provisions. The flexibility provisions for the CSR reduced penalties expire on June 30, 2014 instead of June 30, 2015. This will impact your school district's MYP as you prepare the 2012-13 budget.

Weighted Pupil Funding Formula

The Governor has indicated that California's school finance system has become "too complex, administratively costly and inequitable". The Governor proposes major school finance reform to remedy these issues and to provide greater flexibility in the use of funding. This Weighted Pupil Funding Formula model would reflect the following elements;

- This funding formula would replace revenue limits and most state categorical programs. Attachment A provides a list of those categorical programs that would be included and those that would be excluded per the Department of Finance.
- The model would eliminate most categorical program requirements allowing total flexibility in use of the funds. However accountability requirements may be implemented at a future date.

8.6.17

- The model would be phased in over a five year period allocating 20% of the revenue limit funding and categorical program funding based on this new Weighted Pupil Funding Formula each year.
- The formula would be based on counts of English Learners (EL) and pupils eligible for free and reduced price lunches.

There is currently not enough detail in the Governor's Proposed 2012-13 State Budget to determine the financial impact on any given school district. Further details for this reform package will be forthcoming in the next couple of months. There currently is not a "hold harmless" provision indicating that there would be winners and losers under this proposal. This proposal is likely to be modeled after the proposal outlined in the paper; "Getting Beyond the Facts: Reforming California School Finance" by Alan Bersin, Michael W. Kirst, and Goodwin Liu. (Attachment B)

At this time, it is recommended that school districts continue to maintain the current level of funding for revenue limits and categorical programs. Moreover, school districts should assume no further changes in categorical flexibility programs.

CASH MANAGEMENT

Intra-Year Principal Apportionment Deferrals

SB 82 was chaptered on March 24, 2011 and allows for intra-year deferrals in the 2011-12 fiscal year. Although the Governor's January Budget proposal is silent on intra-year deferrals for 2012-13 and beyond, at this time, we recommend that school districts anticipate the continued implementation of SB 82 deferrals in 2012-13 and subsequent fiscal years. The intra-year deferrals from SB 82 are as follows:

Timeframe	Deferral Amount
July 2011 to September 2011	$700 million
July 2011 to January 2012	$700 million ($541 million was actually deferred)
August 2011 to January 2012	$1.4 billion ($1.2 billion was actually deferred)
October 2011 to January 2012	$2.4 billion ($2.2 billion from Principal Apportionment and the difference is a 100% deferral of the October consolidated categoricals payment plus a 7% deferral of the October Instructional Materials Realignment Program (IMFRP) payment)
March 2012 to April 2012	$1.4 billion ($837 million from Principal Apportionment and the difference will come from a 100% deferral of the March consolidated categoricals payment plus a 100% deferral of the March Economic Impact Aid (EIA) payment)

Cross Fiscal Year Principal Apportionment Deferrals

The Governor's 2012-13 January Budget proposes an increase of $2.1 billion in Proposition 98 funding for the purpose of reducing ongoing K-12 school district revenue limit deferrals. The pay down of 2012-13 deferrals will only occur if the tax initiative is successful. If the tax initiative is unsuccessful, there is no change to the existing cross fiscal year cash deferral schedule. **Therefore, when preparing cash flow projections, school districts should use the current deferral schedule attached until the outcome of the November 2012 election is known.** Please refer to the two tables shown below for a list of principal apportionment cross fiscal year cash deferrals for 2011-12 and 2012-13. See Attachment C for a graphic illustration of all principal apportionment deferrals both intra-year and inter-year and Attachment D for estimated percentages by month.

8.6.18

2011-12	
Deferral Amount	**Timeframe**
$2.0 billion	February 2012 to July 2012
$1.3 billion	March 2012 to August 2012
$763.8 million	April 2012 to August 2012
$419 million	April 2012 to July 2012
$678.6 million	April 2012 to August 2012
$800 million	May 2012 to July 2012
$1.0 billion	May 2012 to August 2012
$2.5 billion	June 2012 to July 2012
$9.4 billion	**Deferred across fiscal years**

2012-13		
If Tax Initiative Fails (status quo)	**If Tax Initiative Passes**	**Timeframe**
$2.0 billion	*$1.0 billion*	February 2013 to July 2013
$1.3 billion	$1.3 billion	March 2013 to August 2013
$763.8 million	$763.8 million	April 2013 to August 2013
$419 million	$419 million	April 2013 to July 2013
$678.6 million	*$147 million*	April 2013 to August 2013
$800 million	$800 million	May 2013 to July 2013
$1.0 billion	*$379 million*	May 2013 to August 2013
$2.5 billion	$2.5 billion	June 2013 to July 2013
$9.4 billion	***$7.3 billion***	**Deferred across fiscal years**

Also note that changes in property valuations can significantly affect cash flow. Additionally, the change in status from a Revenue Limit school district to a Basic Aid school district will impact the receipt of cash from monthly to primarily December and April.

Other Cross Fiscal Year Payment Deferrals

In addition to the cross fiscal year principal apportionment cash deferrals, there are three cross fiscal year cash deferrals applicable to K-3 Class Size Reduction, School Safety Violence Prevention, and Targeted Instructional Improvement Grant. The deferral amounts are listed below:

- $570 million for K-3 Class Size Reduction (CSR)
- $38.7 million for School Safety Violence Prevention
- $100.1 million for the Targeted Instructional Improvement Grant

Apportionment Schedules

In addition to apportionment cash deferrals, the State of California modified the principal apportionment payment schedules in 2009-10 to enhance the State's cash position in future years. In light of the reduced and deferred apportionments and change in timing of distribution of funds from the State, a great deal of emphasis must be placed on cash flow analysis and monitoring. School districts may find it more difficult to issue TRANs and the

8.6.19

cost of any borrowing may increase. PCOE encourages districts to apply for Dry Period Financing through the Placer County Treasurer if needed.

Please note that the principal apportionment deferrals will impact each school district differently depending upon: (1) the amount of State Aid revenue limit funding that each district receives and (2) the principal apportionment schedule that is dictated by Education Code Section 14041. There are three separate principal apportionment schedules outlined in Education Code Section 14041(a). Most LEAs in California receive apportionments that are in accordance with Education Code Section 14041(a)(1)(2)(3)(4). However, there are a small number of districts in California that receive apportionments in accordance with Education Code Section 14041(a)(7) or Education Code Section 14041(a)(8). (See Attachment D)

These cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required within the State's Criteria and Standards. Reserves are especially critical in order to meet cash flow needs that guarantee the ability to adequately meet payrolls and other obligations.

RESERVE FOR ECONOMIC UNCERTAINTIES

The revised 2009-10 Enacted Budget lowered the minimum reserve requirement levels for economic uncertainties to 1/3 the percentage level adopted by the State Board of Education as of May 1, 2009. SB 70 extended this provision for both 2010-11 and 2011-12. However, school districts are required to make progress in the 2012-13 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board of Education. By fiscal year 2013-14, school districts must meet compliance and restore the reserves to the percentage adopted by the State Board of Education as of May 1, 2009. We believe that the percentages established in the Criteria and Standards for reserves prior to the current Enacted Budget are the BARE MINIMUM. If a school district reduces the minimum reserve levels, it would take budget reductions of twice the amount of the lowered reserve levels to fully restore the reserve by June 30, 2014. With the continued deferral of apportionments, it is more critical than ever to maintain higher levels of reserves for cash flow purposes. A school district needs a state loan when they run out of cash and do not have any other borrowing options even if the school district has a positive fund balance.

Basic Aid school districts are advised to maintain reserves much greater than the State required minimum because they do not have the prior year ADA protection provided to other school districts under Education Code 42238.5. For non-Basic Aid school districts, revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

NEGOTIATIONS

When considering a multi-year contract, school districts need to be very flexible and have appropriate contingency language, such as basing compensation increases on "funded COLA" or "effective COLA." There may be different COLAs and deficits for revenue limits versus categorical programs and this should be considered during negotiations.

It is important to remember that the Governor's Proposed 2012-13 State Budget provides flat revenue limit funding, but is predicated on the passage of the November 2012 tax initiative. If it fails, "trigger language" would be implemented effective January 1, 2013 and would result in a reduction of approximately $370/ADA per Department of Finance (DOF) calculations. School districts need to consider this as they negotiate changes to collective bargaining agreements.

8.6.20

SUMMARY

We recognize that these are extraordinary economic times and it is difficult to gauge the future. School district budgets should be managed with an eye to the significant downside risk created by the State's ongoing structural deficit and any mid-year reductions that would result under the Governor's budget proposals related to the potential failure of his proposed tax measure. In these times of great economic and budgetary uncertainty, school districts need reserves that are much greater than the minimum.

PCOE understands how difficult it is for school districts to deal with the increased pressures, significantly reduced funding, apportionment deferrals, and the uncertainty associated with a volatile economy. It is important that school districts be proactive to maintain their fiscal solvency through developing contingency plans and multi-year analysis that allows the most flexibility possible.

8.6.21

Attachment 2

2012 SSC School District and County Office Financial Projection Dartboard

Governor's 2012-13 Budget Proposal and Senate Bill (SB) 81 (Revised 2-15-12)

This version of SSC's Financial Projection Dartboard is based on the Governor's 2012-13 State Budget Proposal and the 2011-12 midyear trigger reduction, including the application of the transportation cut to the revenue limits pursuant to SB 81 (Chapter 2/2012). The COLA, CPI, and ten-year T-bill planning factors reflect economic forecasts as of the Governor's Budget release. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.17%	2.40%	2.70%	2.90%	3.10%
K-12 Revenue Limit Deficit %[1]	20.602%	21.666%	21.666%	21.666%	21.666%	21.666%
COE Revenue Limit Deficits %	20.889%	22.497%	22.497%	22.497%	22.497%	22.497%
SSC Planning COLA if tax initiative passes[1]	—	0.00%	2.40%	2.70%	2.90%	3.10%
Trigger cuts	Included in deficit factor[2.1]	-$370 per ADA[2.3] (ongoing)	2.40%	2.70%	2.90%	3.10%
Home-to-School and Special Education Transportation Funding	Included in deficit factor[2.2]	—	—	—	—	—
Net Revenue Limit Change: K-12	-1.06%	1.08%	2.40%	2.70%	2.90%	3.10%
COEs	-1.06%	1.08%	2.40%	2.70%	2.90%	3.10%
Special Education COLA (on state and local share only)	0.00%	0.00%	2.40%	2.70%	2.90%	3.10%
State Categorical Funding (including adult education and ROC/P) Tier I	0.00%	0.00%	2.40%	2.70%	2.90%	3.10%
Tier II	0.00%	0.00%	2.40%	2.70%	2.90%	3.10%
Tier III	0.00%	0.00%	2.40%	2.70%	2.90%	3.10%
California CPI	2.30%	2.10%	2.40%	2.60%	2.80%	3.00%
California Lottery Base	$117.25	$117.25	$117.25	$117.25	$117.25	$117.25
California Lottery Proposition 20	$23.25	$23.25	$23.25	$23.25	$23.25	$23.25
Interest Rate for Ten-Year Treasuries	2.10%	2.60%	3.10%	3.40%	3.50%	3.60%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2011-12 Statewide Average (est.)	$6,247	$7,504	$6,535
2012-13 Inflation Increase @ 3.17% COLA	$198	$238	$207
2012-13 Statewide Average (est.)	$6,445	$7,742	$6,742

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	$5,117	$5,193	$5,346	$6,188
Categorical Block Grant (est.)[3]	$410	$410	$410	$410
Total	$5,527	$5,603	$5,756	$6,598

[1] The Department of Finance (DOF) deficit factor for 2012-13 would produce a net additional change of about 0.7% because it does fully offset the Statutory COLA. We will revise the Dartboard when this issue has been resolved.

[2.1] The 2011-12 revenue limit trigger cut was contained in the 2011-12 Budget Act and was contingent upon the midyear revenue forecast from the DOF. The actual cut will be 0.198% of a district's undeficited base revenue limit, or about $13 per ADA for the average unified school district.

[2.2] SB 81 shifted the pupil transportation trigger cut to the revenue limit—increasing the deficit factor for revenue limits by 0.65%.

[2.3] The Governor's Budget Proposal provides for trigger reductions if the November 2012 tax initiative fails. The average school district reduction is estimated to be about $370 per ADA.

[3] The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

School Services of California Inc.

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8.6.22

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Carrie Carlson Telephone: (916) 434-5095

Title: Director of Business Services E-mail: ccarlson@wpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

8.6.23

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

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

8.6.24

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

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

8.6.25

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2011-12 Original Budget	2011-12 Board Approved Operating Budget	2011-12 Actuals to Date	2011-12 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund		G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	31,000,584.00	32,388,529.00	18,051,130.83	32,053,857.00	(334,672.00)	-1.0%
2) Federal Revenue		8100-8299	721.00	721.00	595.69	721.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,887,400.00	4,064,604.00	1,872,453.64	4,108,098.00	43,494.00	1.1%
4) Other Local Revenue		8600-8799	861,103.00	905,560.00	331,585.39	989,447.00	83,887.00	9.3%
5) TOTAL, REVENUES			35,749,808.00	37,359,414.00	20,255,765.55	37,152,123.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,920,845.00	19,518,502.00	11,203,547.71	19,545,510.00	(27,008.00)	-0.1%
2) Classified Salaries		2000-2999	3,971,853.00	3,917,446.00	2,284,190.87	3,957,494.00	(40,048.00)	-1.0%
3) Employee Benefits		3000-3999	8,207,416.00	7,877,742.00	4,613,021.33	7,878,087.00	(345.00)	0.0%
4) Books and Supplies		4000-4999	2,150,296.00	2,280,010.00	640,416.07	2,151,818.00	128,192.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	3,304,414.00	3,511,422.00	1,760,541.09	3,550,277.00	(38,855.00)	-1.1%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	7,172.68	15,584.00	(5,584.00)	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,422,268.00	1,746,058.00	(56,917.00)	1,733,399.00	12,659.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(665,029.00)	(669,271.00)	(7,453.53)	(685,737.00)	16,466.00	-2.5%
9) TOTAL, EXPENDITURES			38,322,063.00	38,191,909.00	20,444,519.22	38,146,432.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,572,255.00)	(832,495.00)	(188,753.67)	(994,309.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	536,121.00	500,000.00	2,548,551.00	2,012,430.00	375.4%
b) Transfers Out		7600-7629	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,193,367.00)	(4,051,297.00)	0.00	(4,118,144.00)	(66,847.00)	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,821,536.00)	(3,647,988.00)	500,000.00	(1,702,405.00)		

8.6.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,393,791.00)	(4,480,483.00)	311,246.33	(2,696,714.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,193,590.00	8,193,590.00		8,193,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,590.00	8,193,590.00		8,193,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,590.00	8,193,590.00		8,193,590.00		
2) Ending Balance, June 30 (E + F1e)			1,799,799.00	3,713,107.00		5,496,876.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,797,799.00	2,550,594.00		1,538,602.00		
Unassigned/Unappropriated Amount		9790	0.00	1,160,513.00		3,956,274.00		

8.6.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,804,543.00	11,084,938.00	4,964,257.00	9,593,706.00	(1,491,232.00)	-13.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	339,053.00	339,053.00	170,412.41	339,053.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,206,521.00	29,352,121.00	16,793,873.16	29,352,121.00	0.00	0.0%
Unsecured Roll Taxes		8042	852,390.00	852,390.00	752,888.75	852,390.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	4,760.01	0.00	0.00	0.0%
Supplemental Taxes		8044	242,014.00	242,014.00	69,688.30	242,014.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	623,993.00	623,993.00	0.00	623,993.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,706.00	34,691.00	20,141.50	718,421.00	683,730.00	1970.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,099,220.00	42,529,200.00	22,776,021.13	41,721,698.00	(807,502.00)	-1.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(702,874.00)	(702,874.00)	0.00	(702,874.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	68,839.00	75,656.00	38,387.20	77,387.00	1,731.00	2.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,464,601.00)	(9,513,453.00)	(4,763,277.50)	(9,042,354.00)	471,099.00	-5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,000,584.00	32,388,529.00	18,051,130.83	32,053,857.00	(334,672.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

8.6.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	721.00	721.00	595.69	721.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			721.00	721.00	595.69	721.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,587,000.00	1,547,000.00	521,845.00	1,547,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	57,881.00	57,887.00	57,887.00	6.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	694,416.00	699,108.00	248,040.64	733,516.00	34,408.00	4.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence								
Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,605,984.00	1,760,615.00	1,044,681.00	1,769,695.00	9,080.00	0.5%
TOTAL, OTHER STATE REVENUE			3,887,400.00	4,064,604.00	1,872,453.64	4,108,098.00	43,494.00	1.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	83,505.00	83,505.00	26,374.30	83,505.00		

8.6.30

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	74,087.00	161,000.00	16,000.00	11.0%
Interest		8660	100,000.00	132,782.00	52,649.41	132,782.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	162,598.00	162,598.00	0.00	162,598.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	370,000.00	381,675.00	178,474.68	449,562.00	67,887.00	17.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			861,103.00	905,560.00	331,585.39	989,447.00	83,887.00	9.3%
TOTAL, REVENUES			35,749,808.00	37,359,414.00	20,255,765.55	37,152,123.00	(207,291.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,152,744.00	16,794,760.00	9,626,015.25	16,830,730.00	(35,970.00)	-0.2%
Certificated Pupil Support Salaries		1200	869,897.00	847,337.00	486,706.79	836,331.00	11,006.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,865,329.00	1,843,530.00	1,075,836.14	1,845,430.00	(1,900.00)	-0.1%
Other Certificated Salaries		1900	32,875.00	32,875.00	14,989.53	33,019.00	(144.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			19,920,845.00	19,518,502.00	11,203,547.71	19,545,510.00	(27,008.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,024.00	208,537.00	133,989.51	241,315.00	(32,778.00)	-15.7%
Classified Support Salaries		2200	972,746.00	1,011,454.00	574,254.33	992,706.00	18,748.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	392,923.00	384,884.00	226,886.59	391,157.00	(6,273.00)	-1.6%
Clerical, Technical and Office Salaries		2400	2,097,949.00	2,012,824.00	1,175,384.22	2,023,394.00	(10,570.00)	-0.5%
Other Classified Salaries		2900	307,211.00	299,747.00	173,676.22	308,922.00	(9,175.00)	-3.1%
TOTAL, CLASSIFIED SALARIES			3,971,853.00	3,917,446.00	2,284,190.87	3,957,494.00	(40,048.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,627,706.00	1,607,568.00	918,118.59	1,607,870.00	(302.00)	0.0%
PERS		3201-3202	636,169.00	616,648.00	346,623.58	605,059.00	11,589.00	1.9%
OASDI/Medicare/Alternative		3301-3302	567,474.00	554,267.00	319,305.80	558,673.00	(4,406.00)	-0.8%
Health and Welfare Benefits		3401-3402	3,904,685.00	4,005,308.00	2,332,378.12	4,005,991.00	(683.00)	0.0%
Unemployment Insurance		3501-3502	382,731.00	377,184.00	218,870.76	379,715.00	(2,531.00)	-0.7%
Workers' Compensation		3601-3602	295,413.00	288,913.00	165,660.69	288,828.00	85.00	0.0%
OPEB, Allocated		3701-3702	236,627.00	236,627.00	198,073.24	240,727.00	(4,100.00)	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	33,559.00	49,987.00	25,800.21	50,752.00	(765.00)	-1.5%
Other Employee Benefits		3901-3902	523,052.00	141,240.00	88,190.34	140,472.00	768.00	0.5%
TOTAL, EMPLOYEE BENEFITS			8,207,416.00	7,877,742.00	4,613,021.33	7,878,087.00	(345.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	305,378.00	409,312.00	148,156.83	409,230.00	82.00	0.0%
Books and Other Reference Materials		4200	183.00	4,458.00	1,673.62	10,430.00	(5,972.00)	-134.0%
Materials and Supplies		4300	1,626,603.00	1,715,439.00	408,230.09	1,549,296.00	166,143.00	9.7%
Noncapitalized Equipment		4400	218,132.00	150,801.00	82,355.53	182,862.00	(32,061.00)	-21.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,150,296.00	2,280,010.00	640,416.07	2,151,818.00	128,192.00	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,864.00	244,415.00	27,884.40	265,573.00	(21,158.00)	-8.7%
Dues and Memberships		5300	23,200.00	24,507.00	21,548.15	26,600.00	(2,093.00)	-8.5%
Insurance		5400-5450	314,813.00	314,813.00	309,813.00	314,813.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,592,000.00	1,592,000.00	769,059.70	1,582,000.00	10,000.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,474.00	180,172.00	72,900.32	185,945.00	(5,773.00)	-3.2%
Transfers of Direct Costs		5710	30,000.00	37,264.00	11,833.30	38,368.00	(1,104.00)	-3.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	965,693.00	1,013,481.00	479,907.95	1,017,208.00	(3,727.00)	-0.4%
Communications		5900	104,370.00	104,770.00	67,594.27	119,770.00	(15,000.00)	-14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,304,414.00	3,511,422.00	1,760,541.09	3,550,277.00	(38,855.00)	-1.1%

8.6.32

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	7,172.68	15,584.00	(5,584.00)	-55.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	7,172.68	15,584.00	(5,584.00)	-55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,416,579.00	1,356,561.00	(60,018.00)	1,343,902.00	12,659.00	0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	973.00	973.00	886.91	973.00	0.00	0.0%
Other Debt Service - Principal		7439	4,716.00	388,524.00	2,214.09	388,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,422,268.00	1,746,058.00	(56,917.00)	1,733,399.00	12,659.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(562,162.00)	(566,995.00)	0.00	(581,661.00)	14,666.00	-2.6%
Transfers of Indirect Costs - Interfund		7350	(102,867.00)	(102,276.00)	(7,453.53)	(104,076.00)	1,800.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(665,029.00)	(669,271.00)	(7,453.53)	(685,737.00)	16,466.00	-2.5%
TOTAL, EXPENDITURES			38,322,063.00	38,191,909.00	20,444,519.22	38,146,432.00	45,477.00	0.1%

8.6.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	500,000.00	536,121.00	500,000.00	536,121.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,012,430.00	2,012,430.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	536,121.00	500,000.00	2,548,551.00	2,012,430.00	375.4%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,193,367.00)	(4,051,297.00)	0.00	(4,118,144.00)	(66,847.00)	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,193,367.00)	(4,051,297.00)	0.00	(4,118,144.00)	(66,847.00)	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,821,536.00)	(3,647,988.00)	500,000.00	(1,702,405.00)	1,945,583.00	-53.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,543,186.00	1,579,471.00	482,128.35	1,602,973.00	23,502.00	1.5%
2) Federal Revenue		8100-8299	3,092,022.00	3,196,486.00	1,305,404.26	3,402,509.00	206,023.00	6.4%
3) Other State Revenue		8300-8599	1,188,003.00	1,296,108.00	816,910.84	1,616,385.00	320,277.00	24.7%
4) Other Local Revenue		8600-8799	2,306,117.00	2,329,124.00	1,139,271.71	2,280,776.00	(48,348.00)	-2.1%
5) TOTAL, REVENUES			8,129,328.00	8,401,189.00	3,743,715.16	8,902,643.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,400,413.00	4,387,839.00	2,547,842.47	4,452,872.00	(65,033.00)	-1.5%
2) Classified Salaries		2000-2999	3,075,923.00	2,899,373.00	1,636,219.64	2,971,153.00	(71,780.00)	-2.5%
3) Employee Benefits		3000-3999	2,726,717.00	2,739,670.00	1,571,206.87	2,778,743.00	(39,073.00)	-1.4%
4) Books and Supplies		4000-4999	595,477.00	1,144,323.00	454,112.86	1,178,600.00	(34,277.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	681,722.00	727,705.00	401,972.98	823,198.00	(95,493.00)	-13.1%
6) Capital Outlay		6000-6999	241,383.00	221,253.00	163,118.88	221,253.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	562,162.00	566,995.00	0.00	581,661.00	(14,666.00)	-2.6%
9) TOTAL, EXPENDITURES			12,283,797.00	12,687,158.00	6,774,473.70	13,007,480.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,154,469.00)	(4,285,969.00)	(3,030,758.54)	(4,104,837.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,193,367.00	4,051,297.00	0.00	4,118,144.00	66,847.00	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,193,367.00	4,051,297.00	0.00	4,118,144.00		

8.6.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,898.00	(234,672.00)	(3,030,758.54)	13,307.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	428,171.00	428,171.00		428,171.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,171.00	428,171.00		428,171.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,171.00	428,171.00		428,171.00		
2) Ending Balance, June 30 (E + F1e)			467,069.00	193,499.00		441,478.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	467,069.00	193,499.00		441,478.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	702,874.00	702,874.00	0.00	702,874.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	840,312.00	876,597.00	482,128.35	900,099.00	23,502.00	2.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,543,186.00	1,579,471.00	482,128.35	1,602,973.00	23,502.00	1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,018,846.00	993,639.00	0.00	1,000,908.00	7,269.00	0.7%
Special Education Discretionary Grants		8182	144,207.00	116,243.00	29,198.00	121,818.00	5,575.00	4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,846,121.00	1,998,981.00	1,269,759.21	2,055,406.00	56,425.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	18,150.00	18,150.00	0.00	19,617.00	1,467.00	8.1%
Safe and Drug Free Schools	3700-3799	8290	4,698.00	9,473.00	4,775.07	9,473.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	60,000.00	60,000.00	1,671.98	195,287.00	135,287.00	225.5%
TOTAL, FEDERAL REVENUE			3,092,022.00	3,196,486.00	1,305,404.26	3,402,509.00	206,023.00	6.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	302,056.00	335,516.00	154,336.00	335,516.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	359,760.00	399,733.00	244,167.00	406,945.00	7,212.00	1.8%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	109,480.00	106,352.00	20,784.73	142,324.00	35,972.00	33.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	627.65	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	416,707.00	454,507.00	396,995.46	731,600.00	277,093.00	61.0%
TOTAL, OTHER STATE REVENUE			1,188,003.00	1,296,108.00	816,910.84	1,616,385.00	320,277.00	24.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	82,000.00	72,000.00	47,088.71	68,000.00	(4,000.00)	-5.6%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	176,383.00	312,501.00	61,761.00	320,558.00	8,057.00	2.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,047,734.00	1,944,623.00	1,030,422.00	1,892,218.00	(52,405.00)	-2.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,306,117.00	2,329,124.00	1,139,271.71	2,280,776.00	(48,348.00)	-2.1%
TOTAL, REVENUES			8,129,328.00	8,401,189.00	3,743,715.16	8,902,643.00	501,454.00	6.0%

8.6.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,083,687.00	4,071,113.00	2,361,621.62	4,070,795.00	318.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	24,329.00	(24,329.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	159,716.00	159,716.00	93,180.15	196,302.00	(36,586.00)	-22.9%
Other Certificated Salaries		1900	157,010.00	157,010.00	93,040.70	161,446.00	(4,436.00)	-2.8%
TOTAL, CERTIFICATED SALARIES			4,400,413.00	4,387,839.00	2,547,842.47	4,452,872.00	(65,033.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,488,525.00	1,391,927.00	806,012.45	1,431,365.00	(39,438.00)	-2.8%
Classified Support Salaries		2200	1,047,554.00	970,292.00	519,857.80	986,171.00	(15,879.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	373,781.00	373,329.00	217,586.81	373,330.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	152,936.00	150,264.00	87,618.63	159,614.00	(9,350.00)	-6.2%
Other Classified Salaries		2900	13,127.00	13,561.00	5,143.95	20,673.00	(7,112.00)	-52.4%
TOTAL, CLASSIFIED SALARIES			3,075,923.00	2,899,373.00	1,636,219.64	2,971,153.00	(71,780.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	357,223.00	356,955.00	205,636.23	361,142.00	(4,187.00)	-1.2%
PERS		3201-3202	473,257.00	461,726.00	249,534.13	463,720.00	(1,994.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	292,959.00	280,244.00	156,533.84	282,201.00	(1,957.00)	-0.7%
Health and Welfare Benefits		3401-3402	1,333,700.00	1,382,754.00	816,005.83	1,410,662.00	(27,908.00)	-2.0%
Unemployment Insurance		3501-3502	116,997.00	114,992.00	64,712.81	115,424.00	(432.00)	-0.4%
Workers' Compensation		3601-3602	92,271.00	90,122.00	50,928.00	91,125.00	(1,003.00)	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	31,813.00	22,917.00	11,336.07	23,864.00	(947.00)	-4.1%
Other Employee Benefits		3901-3902	28,497.00	29,960.00	16,519.96	30,605.00	(645.00)	-2.2%
TOTAL, EMPLOYEE BENEFITS			2,726,717.00	2,739,670.00	1,571,206.87	2,778,743.00	(39,073.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	70,000.00	78,998.00	74,338.16	109,998.00	(31,000.00)	-39.2%
Books and Other Reference Materials		4200	0.00	674.00	662.57	674.00	0.00	0.0%
Materials and Supplies		4300	486,977.00	924,019.00	278,783.11	919,330.00	4,689.00	0.5%
Noncapitalized Equipment		4400	38,500.00	140,632.00	100,329.02	148,598.00	(7,966.00)	-5.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			595,477.00	1,144,323.00	454,112.86	1,178,600.00	(34,277.00)	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,742.00	33,912.00	26,485.82	96,725.00	(62,813.00)	-185.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	356.34	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	65,708.00	25,017.14	66,162.00	(454.00)	-0.7%
Transfers of Direct Costs		5710	(30,000.00)	(37,264.00)	(11,806.30)	(38,368.00)	1,104.00	-3.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	600,980.00	643,349.00	357,312.59	679,679.00	(36,330.00)	-5.6%
Communications		5900	17,000.00	17,000.00	4,607.39	14,000.00	3,000.00	17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,722.00	727,705.00	401,972.98	823,198.00	(95,493.00)	-13.1%

8.6.2.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	241,383.00	221,253.00	163,118.88	221,253.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,383.00	221,253.00	163,118.88	221,253.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	562,162.00	566,995.00	0.00	581,661.00	(14,666.00)	-2.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			562,162.00	566,995.00	0.00	581,661.00	(14,666.00)	-2.6%
TOTAL, EXPENDITURES			12,283,797.00	12,687,158.00	6,774,473.70	13,007,480.00	(320,322.00)	-2.5%

8.6.41

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,193,367.00	4,051,297.00	0.00	4,118,144.00	66,847.00	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,193,367.00	4,051,297.00	0.00	4,118,144.00	66,847.00	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,193,367.00	4,051,297.00	0.00	4,118,144.00	(66,847.00)	1.7%

8.6.42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	32,543,770.00	33,968,000.00	18,533,259.18	33,656,830.00	(311,170.00)	-0.9%
2) Federal Revenue		8100-8299	3,092,743.00	3,197,207.00	1,305,999.95	3,403,230.00	206,023.00	6.4%
3) Other State Revenue		8300-8599	5,075,403.00	5,360,712.00	2,689,364.48	5,724,483.00	363,771.00	6.8%
4) Other Local Revenue		8600-8799	3,167,220.00	3,234,684.00	1,470,857.10	3,270,223.00	35,539.00	1.1%
5) TOTAL, REVENUES			43,879,136.00	45,760,603.00	23,999,480.71	46,054,766.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,321,258.00	23,906,341.00	13,751,390.18	23,998,382.00	(92,041.00)	-0.4%
2) Classified Salaries		2000-2999	7,047,776.00	6,816,819.00	3,920,410.51	6,928,647.00	(111,828.00)	-1.6%
3) Employee Benefits		3000-3999	10,934,133.00	10,617,412.00	6,184,228.20	10,656,830.00	(39,418.00)	-0.4%
4) Books and Supplies		4000-4999	2,745,773.00	3,424,333.00	1,094,528.93	3,330,418.00	93,915.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	3,986,136.00	4,239,127.00	2,162,514.07	4,373,475.00	(134,348.00)	-3.2%
6) Capital Outlay		6000-6999	251,383.00	231,253.00	170,291.56	236,837.00	(5,584.00)	-2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,422,268.00	1,746,058.00	(56,917.00)	1,733,399.00	12,659.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,867.00)	(102,276.00)	(7,453.53)	(104,076.00)	1,800.00	-1.8%
9) TOTAL, EXPENDITURES			50,605,860.00	50,879,067.00	27,218,992.92	51,153,912.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,726,724.00)	(5,118,464.00)	(3,219,512.21)	(5,099,146.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	536,121.00	500,000.00	2,548,551.00	2,012,430.00	375.4%
b) Transfers Out		7600-7629	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			371,831.00	403,309.00	500,000.00	2,415,739.00		

8.6.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,354,893.00)	(4,715,155.00)	(2,719,512.21)	(2,683,407.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,621,761.00	8,621,761.00		8,621,761.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,621,761.00	8,621,761.00		8,621,761.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,621,761.00	8,621,761.00		8,621,761.00		
2) Ending Balance, June 30 (E + F1e)			2,266,868.00	3,906,606.00		5,938,354.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	467,069.00	193,499.00		441,478.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,797,799.00	2,550,594.00		1,538,602.00		
Unassigned/Unappropriated Amount		9790	0.00	1,160,513.00		3,956,274.00		

8.6.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,804,543.00	11,084,938.00	4,964,257.00	9,593,706.00	(1,491,232.00)	-13.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	339,053.00	339,053.00	170,412.41	339,053.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,206,521.00	29,352,121.00	16,793,873.16	29,352,121.00	0.00	0.0%
Unsecured Roll Taxes		8042	852,390.00	852,390.00	752,888.75	852,390.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	4,760.01	0.00	0.00	0.0%
Supplemental Taxes		8044	242,014.00	242,014.00	69,688.30	242,014.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	623,993.00	623,993.00	0.00	623,993.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,706.00	34,691.00	20,141.50	718,421.00	683,730.00	1970.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,099,220.00	42,529,200.00	22,776,021.13	41,721,698.00	(807,502.00)	-1.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(702,874.00)	(702,874.00)	0.00	(702,874.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	702,874.00	702,874.00	0.00	702,874.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	68,839.00	75,656.00	38,387.20	77,387.00	1,731.00	2.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,464,601.00)	(9,513,453.00)	(4,763,277.50)	(9,042,354.00)	471,099.00	-5.0%
Property Taxes Transfers		8097	840,312.00	876,597.00	482,128.35	900,099.00	23,502.00	2.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,543,770.00	33,968,000.00	18,533,259.18	33,656,830.00	(311,170.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,018,846.00	993,639.00	0.00	1,000,908.00	7,269.00	0.7%
Special Education Discretionary Grants		8182	144,207.00	116,243.00	29,198.00	121,818.00	5,575.00	4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,846,121.00	1,998,981.00	1,269,759.21	2,055,406.00	56,425.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	18,150.00	18,150.00	0.00	19,617.00	1,467.00	8.1%
Safe and Drug Free Schools	3700-3799	8290	4,698.00	9,473.00	4,775.07	9,473.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	60,721.00	60,721.00	2,267.67	196,008.00	135,287.00	222.8%
TOTAL, FEDERAL REVENUE			3,092,743.00	3,197,207.00	1,305,999.95	3,403,230.00	206,023.00	6.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	302,056.00	335,516.00	154,336.00	335,516.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	359,760.00	399,733.00	244,167.00	406,945.00	7,212.00	1.8%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,587,000.00	1,547,000.00	521,845.00	1,547,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	57,881.00	57,887.00	57,887.00	6.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	803,896.00	805,460.00	268,825.37	875,840.00	70,380.00	8.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	627.65	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence								
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,022,691.00	2,215,122.00	1,441,676.46	2,501,295.00	286,173.00	12.9%
TOTAL, OTHER STATE REVENUE			5,075,403.00	5,360,712.00	2,689,364.48	5,724,483.00	363,771.00	6.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	83,505.00	83,505.00	26,374.30	83,505.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	74,087.00	161,000.00	16,000.00	11.0%
Interest		8660	100,000.00	132,782.00	52,649.41	132,782.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	82,000.00	72,000.00	47,088.71	68,000.00	(4,000.00)	-5.6%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	162,598.00	162,598.00	0.00	162,598.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	546,383.00	694,176.00	240,235.68	770,120.00	75,944.00	10.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,047,734.00	1,944,623.00	1,030,422.00	1,892,218.00	(52,405.00)	-2.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,167,220.00	3,234,684.00	1,470,857.10	3,270,223.00	35,539.00	1.1%
TOTAL, REVENUES			43,879,136.00	45,760,603.00	23,999,480.71	46,054,766.00	294,163.00	0.6%

8.6.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,236,431.00	20,865,873.00	11,987,636.87	20,901,525.00	(35,652.00)	-0.2%
Certificated Pupil Support Salaries		1200	869,897.00	847,337.00	486,706.79	860,660.00	(13,323.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,025,045.00	2,003,246.00	1,169,016.29	2,041,732.00	(38,486.00)	-1.9%
Other Certificated Salaries		1900	189,885.00	189,885.00	108,030.23	194,465.00	(4,580.00)	-2.4%
TOTAL, CERTIFICATED SALARIES			24,321,258.00	23,906,341.00	13,751,390.18	23,998,382.00	(92,041.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,689,549.00	1,600,464.00	940,001.96	1,672,680.00	(72,216.00)	-4.5%
Classified Support Salaries		2200	2,020,300.00	1,981,746.00	1,094,112.13	1,978,877.00	2,869.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	766,704.00	758,213.00	444,473.40	764,487.00	(6,274.00)	-0.8%
Clerical, Technical and Office Salaries		2400	2,250,885.00	2,163,088.00	1,263,002.85	2,183,008.00	(19,920.00)	-0.9%
Other Classified Salaries		2900	320,338.00	313,308.00	178,820.17	329,595.00	(16,287.00)	-5.2%
TOTAL, CLASSIFIED SALARIES			7,047,776.00	6,816,819.00	3,920,410.51	6,928,647.00	(111,828.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,984,929.00	1,964,523.00	1,123,754.82	1,969,012.00	(4,489.00)	-0.2%
PERS		3201-3202	1,109,426.00	1,078,374.00	596,157.71	1,068,779.00	9,595.00	0.9%
OASDI/Medicare/Alternative		3301-3302	860,433.00	834,511.00	475,839.64	840,874.00	(6,363.00)	-0.8%
Health and Welfare Benefits		3401-3402	5,238,385.00	5,388,062.00	3,148,383.95	5,416,653.00	(28,591.00)	-0.5%
Unemployment Insurance		3501-3502	499,728.00	492,176.00	283,583.57	495,139.00	(2,963.00)	-0.6%
Workers' Compensation		3601-3602	387,684.00	379,035.00	216,588.69	379,953.00	(918.00)	-0.2%
OPEB, Allocated		3701-3702	236,627.00	236,627.00	198,073.24	240,727.00	(4,100.00)	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	65,372.00	72,904.00	37,136.28	74,616.00	(1,712.00)	-2.3%
Other Employee Benefits		3901-3902	551,549.00	171,200.00	104,710.30	171,077.00	123.00	0.1%
TOTAL, EMPLOYEE BENEFITS			10,934,133.00	10,617,412.00	6,184,228.20	10,656,830.00	(39,418.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	375,378.00	488,310.00	222,494.99	519,228.00	(30,918.00)	-6.3%
Books and Other Reference Materials		4200	183.00	5,132.00	2,336.19	11,104.00	(5,972.00)	-116.4%
Materials and Supplies		4300	2,113,580.00	2,639,458.00	687,013.20	2,468,626.00	170,832.00	6.5%
Noncapitalized Equipment		4400	256,632.00	291,433.00	182,684.55	331,460.00	(40,027.00)	-13.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,745,773.00	3,424,333.00	1,094,528.93	3,330,418.00	93,915.00	2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	132,606.00	278,327.00	54,370.22	362,298.00	(83,971.00)	-30.2%
Dues and Memberships		5300	23,200.00	24,507.00	21,548.15	26,600.00	(2,093.00)	-8.5%
Insurance		5400-5450	314,813.00	314,813.00	309,813.00	314,813.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,597,000.00	1,597,000.00	769,416.04	1,587,000.00	10,000.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,474.00	245,880.00	97,917.46	252,107.00	(6,227.00)	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	27.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,566,673.00	1,656,830.00	837,220.54	1,696,887.00	(40,057.00)	-2.4%
Communications		5900	121,370.00	121,770.00	72,201.66	133,770.00	(12,000.00)	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,986,136.00	4,239,127.00	2,162,514.07	4,373,475.00	(134,348.00)	-3.2%

8.6.48

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	251,383.00	231,253.00	170,291.56	236,837.00	(5,584.00)	-2.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			251,383.00	231,253.00	170,291.56	236,837.00	(5,584.00)	-2.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,416,579.00	1,356,561.00	(60,018.00)	1,343,902.00	12,659.00	0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	973.00	973.00	886.91	973.00	0.00	0.0%
Other Debt Service - Principal		7439	4,716.00	388,524.00	2,214.09	388,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,422,268.00	1,746,058.00	(56,917.00)	1,733,399.00	12,659.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(102,867.00)	(102,276.00)	(7,453.53)	(104,076.00)	1,800.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,867.00)	(102,276.00)	(7,453.53)	(104,076.00)	1,800.00	-1.8%
TOTAL, EXPENDITURES			50,605,860.00	50,879,067.00	27,218,992.92	51,153,912.00	(274,845.00)	-0.5%

8.6.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	500,000.00	536,121.00	500,000.00	536,121.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,012,430.00	2,012,430.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	536,121.00	500,000.00	2,548,551.00	2,012,430.00	375.4%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			371,831.00	403,309.00	500,000.00	2,415,739.00	(2,012,430.00)	499.0%

8.6.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	60,103.15	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	19,193.34	110,000.00	10,000.00	10.0%
5) TOTAL, REVENUES			148,322.00	148,322.00	79,296.49	158,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	101,736.00	101,627.00	57,876.07	114,827.00	(13,200.00)	-13.0%
2) Classified Salaries		2000-2999	65,649.00	66,149.00	38,703.11	66,050.00	99.00	0.1%
3) Employee Benefits		3000-3999	57,605.00	57,374.00	33,445.36	59,136.00	(1,762.00)	-3.1%
4) Books and Supplies		4000-4999	6,650.00	10,155.00	6,868.63	11,513.00	(1,358.00)	-13.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	500.00	440.19	550.00	(50.00)	-10.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,893.00	5,893.00	698.22	7,693.00	(1,800.00)	-30.5%
9) TOTAL, EXPENDITURES			237,533.00	241,698.00	138,031.58	259,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,211.00)	(93,376.00)	(58,735.09)	(101,447.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			128,169.00	132,812.00	0.00	132,812.00		

8.651

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,958.00	39,436.00	(58,735.09)	31,365.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,365.00	18,365.00		18,365.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,365.00	18,365.00		18,365.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,365.00	18,365.00		18,365.00		
2) Ending Balance, June 30 (E + F1e)			57,323.00	57,801.00		49,730.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,316.00	58,400.00		53,005.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,993.00)	(599.00)		(3,275.00)		

8.6.52

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	48,322.00	48,322.00	60,103.15	48,322.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	60,103.15	48,322.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	19,193.34	110,000.00	10,000.00	10.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	19,193.34	110,000.00	10,000.00	10.0%
TOTAL, REVENUES			148,322.00	148,322.00	79,296.49	158,322.00		

8.6.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,023.00	80,023.00	45,857.07	93,223.00	(13,200.00)	-16.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,713.00	21,604.00	12,019.00	21,604.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			101,736.00	101,627.00	57,876.07	114,827.00	(13,200.00)	-13.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	50.00	243.30	250.00	(200.00)	-400.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,619.00	40,619.00	23,694.58	40,619.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,030.00	24,230.00	14,361.97	24,621.00	(391.00)	-1.6%
Other Classified Salaries		2900	1,000.00	1,250.00	403.26	560.00	690.00	55.2%
TOTAL, CLASSIFIED SALARIES			65,649.00	66,149.00	38,703.11	66,050.00	99.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,312.00	8,303.00	4,657.88	9,458.00	(1,155.00)	-13.9%
PERS		3201-3202	11,241.00	11,453.00	6,765.84	11,539.00	(86.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	6,206.00	5,996.00	3,429.51	6,130.00	(134.00)	-2.2%
Health and Welfare Benefits		3401-3402	25,653.00	26,116.00	15,422.72	26,116.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,611.00	2,552.00	1,462.63	2,760.00	(208.00)	-8.2%
Workers' Compensation		3601-3602	2,060.00	2,014.00	1,153.71	2,179.00	(165.00)	-8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	409.00	308.00	185.13	322.00	(14.00)	-4.5%
Other Employee Benefits		3901-3902	1,113.00	632.00	367.94	632.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,605.00	57,374.00	33,445.36	59,136.00	(1,762.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,650.00	10,155.00	6,868.63	11,513.00	(1,358.00)	-13.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,650.00	10,155.00	6,868.63	11,513.00	(1,358.00)	-13.4%

8.6.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	89.92	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	200.00	195.16	250.00	(50.00)	-25.0%
Communications		5900	0.00	300.00	155.11	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	500.00	440.19	550.00	(50.00)	-10.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	5,893.00	5,893.00	698.22	7,693.00	(1,800.00)	-30.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,893.00	5,893.00	698.22	7,693.00	(1,800.00)	-30.5%
TOTAL, EXPENDITURES			237,533.00	241,698.00	138,031.58	259,769.00		

8.6.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			128,169.00	132,812.00	0.00	132,812.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			128,169.00	132,812.00	0.00	132,812.00		

8.6.56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,211.80	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	221,277.00	223,602.00	154,007.75	223,602.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	180.66	300.00	300.00	New
5) TOTAL, REVENUES			221,277.00	223,602.00	155,400.21	223,902.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,415.00	43,895.00	25,605.93	43,895.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,028.00	89,401.00	48,183.54	89,121.00	280.00	0.3%
3) Employee Benefits		3000-3999	79,653.00	51,432.00	27,772.64	51,668.00	(236.00)	-0.5%
4) Books and Supplies		4000-4999	930.00	20,717.00	8,209.07	20,251.00	466.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,500.00	2,817.33	6,010.00	(510.00)	-9.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	13,000.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,251.00	12,657.00	6,755.31	12,657.00	0.00	0.0%
9) TOTAL, EXPENDITURES			221,277.00	223,602.00	132,343.82	223,602.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	23,056.39	300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8.6.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	23,056.39	300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		300.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		300.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	1,211.80	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	1,211.80	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	221,277.00	223,602.00	121,106.00	223,602.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	32,901.75	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			221,277.00	223,602.00	154,007.75	223,602.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	180.66	300.00	300.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	180.66	300.00	300.00	New
TOTAL, REVENUES			221,277.00	223,602.00	155,400.21	223,902.00		

8.6.59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,415.00	43,895.00	25,605.93	43,895.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,415.00	43,895.00	25,605.93	43,895.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,370.00	78,151.00	43,223.66	78,151.00	0.00	0.0%
Classified Support Salaries		2200	0.00	6,000.00	2,339.76	6,653.00	(653.00)	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,658.00	5,250.00	2,620.12	4,317.00	933.00	17.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,028.00	89,401.00	48,183.54	89,121.00	280.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,499.00	3,621.00	2,119.87	3,821.00	(200.00)	-5.5%
PERS		3201-3202	14,984.00	10,431.00	5,452.70	10,708.00	(277.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	7,109.00	7,301.00	3,906.64	7,281.00	20.00	0.3%
Health and Welfare Benefits		3401-3402	47,685.00	24,024.00	13,320.48	24,024.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,039.00	2,084.00	1,153.14	2,085.00	(1.00)	0.0%
Workers' Compensation		3601-3602	1,608.00	1,777.00	904.95	1,644.00	133.00	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,548.00	1,250.00	400.61	1,161.00	89.00	7.1%
Other Employee Benefits		3901-3902	1,181.00	944.00	514.25	944.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,653.00	51,432.00	27,772.64	51,668.00	(236.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	4,000.00	3,542.10	4,273.00	(273.00)	-6.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	930.00	16,717.00	4,666.97	15,978.00	739.00	4.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			930.00	20,717.00	8,209.07	20,251.00	466.00	2.2%

8.6.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	350.00	350.00	(350.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,500.00	2,066.00	4,660.00	(160.00)	-3.6%
Communications		5900	0.00	1,000.00	401.33	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,500.00	2,817.33	6,010.00	(510.00)	-9.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	13,000.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	13,000.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	13,251.00	12,657.00	6,755.31	12,657.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,251.00	12,657.00	6,755.31	12,657.00	0.00	0.0%
TOTAL, EXPENDITURES			221,277.00	223,602.00	132,343.82	223,602.00		

8.6.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

8.6.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,000,000.00	336,622.39	1,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	29,415.92	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	739,500.00	739,500.00	294,938.68	639,500.00	(100,000.00)	-13.5%
5) TOTAL, REVENUES			1,819,500.00	1,819,500.00	660,976.99	1,719,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	669,383.00	669,383.00	381,252.39	659,383.00	10,000.00	1.5%
3) Employee Benefits		3000-3999	328,568.00	328,568.00	182,389.84	308,638.00	19,930.00	6.1%
4) Books and Supplies		4000-4999	699,000.00	699,000.00	316,921.33	669,000.00	30,000.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	25,300.00	25,300.00	7,552.37	25,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,805,977.00	1,805,977.00	888,115.93	1,746,047.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,523.00	13,523.00	(227,138.94)	(26,547.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8.6.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,523.00	13,523.00	(227,138.94)	(26,547.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,101.00	171,505.00		171,505.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,101.00	171,505.00		171,505.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,101.00	171,505.00		171,505.00		
2) Ending Balance, June 30 (E + F1e)			188,624.00	185,028.00		144,958.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	188,624.00	185,028.00		144,958.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,000,000.00	1,000,000.00	336,622.39	1,000,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,000,000.00	1,000,000.00	336,622.39	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	29,415.92	80,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	29,415.92	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	700,000.00	700,000.00	286,308.63	615,000.00	(85,000.00)	-12.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	(261.51)	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	39,000.00	39,000.00	8,891.56	24,000.00	(15,000.00)	-38.5%
TOTAL, OTHER LOCAL REVENUE			739,500.00	739,500.00	294,938.68	639,500.00	(100,000.00)	-13.5%
TOTAL, REVENUES			1,819,500.00	1,819,500.00	660,976.99	1,719,500.00		

8.6.65

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	558,386.00	558,386.00	314,048.77	543,386.00	15,000.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	79,085.00	79,085.00	46,132.94	79,085.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,912.00	31,912.00	18,615.24	31,912.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	2,455.44	5,000.00	(5,000.00)	New
TOTAL, CLASSIFIED SALARIES			669,383.00	669,383.00	381,252.39	659,383.00	10,000.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	82,371.00	82,371.00	50,707.30	85,358.00	(2,987.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	48,239.00	48,239.00	27,135.53	47,092.00	1,147.00	2.4%
Health and Welfare Benefits		3401-3402	175,172.00	175,172.00	91,831.43	154,070.00	21,102.00	12.0%
Unemployment Insurance		3501-3502	10,152.00	10,152.00	5,710.99	9,911.00	241.00	2.4%
Workers' Compensation		3601-3602	8,008.00	8,008.00	4,536.01	7,881.00	127.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,626.00	4,626.00	2,468.58	4,326.00	300.00	6.5%
TOTAL, EMPLOYEE BENEFITS			328,568.00	328,568.00	182,389.84	308,638.00	19,930.00	6.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	56,000.00	56,000.00	32,522.20	56,000.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	640,000.00	640,000.00	284,399.13	610,000.00	30,000.00	4.7%
TOTAL, BOOKS AND SUPPLIES			699,000.00	699,000.00	316,921.33	669,000.00	30,000.00	4.3%

8.6.67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	224.86	1,000.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	85.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,700.00	20,700.00	6,297.88	20,700.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	944.63	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,300.00	25,300.00	7,552.37	25,300.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
TOTAL, EXPENDITURES			1,805,977.00	1,805,977.00	888,115.93	1,746,047.00		

8.6.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

8.6.69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	37,000.00	17,473.22	37,000.00	0.00	0.0%
5) TOTAL, REVENUES			37,000.00	37,000.00	17,473.22	37,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	809.00	(809.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	39,000.00	30,812.71	31,200.00	7,800.00	20.0%
6) Capital Outlay		6000-6999	0.00	111,000.00	109,681.61	111,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	150,000.00	140,494.32	143,009.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,000.00	(113,000.00)	(123,021.10)	(106,009.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	2,012,430.00	(2,012,430.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(2,012,430.00)		

8.6.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,000.00	(113,000.00)	(123,021.10)	(2,118,439.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,168,439.00	2,168,439.00		2,168,439.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,439.00	2,168,439.00		2,168,439.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,439.00	2,168,439.00		2,168,439.00		
2) Ending Balance, June 30 (E + F1e)			2,205,439.00	2,055,439.00		50,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,205,439.00	2,055,439.00		50,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.71

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,000.00	37,000.00	17,473.22	37,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,000.00	37,000.00	17,473.22	37,000.00	0.00	0.0%
TOTAL, REVENUES			37,000.00	37,000.00	17,473.22	37,000.00		

8.6.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	809.00	(809.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	809.00	(809.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	11,000.00	10,200.00	10,200.00	800.00	7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	28,000.00	20,612.71	21,000.00	7,000.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	39,000.00	30,812.71	31,200.00	7,800.00	20.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	111,000.00	109,681.61	111,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	111,000.00	109,681.61	111,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	150,000.00	140,494.32	143,009.00		

8.6.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	2,012,430.00	(2,012,430.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,012,430.00	(2,012,430.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(2,012,430.00)		

8.6.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	9,846.73	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	9,846.73	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	9,846.73	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	536,121.00	500,000.00	536,121.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(536,121.00)	(500,000.00)	(536,121.00)		

8.6.75

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(485,000.00)	(521,121.00)	(490,153.27)	(521,121.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,271,121.00	1,271,121.00		1,271,121.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.00	1,271,121.00		1,271,121.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.00	1,271,121.00		1,271,121.00		
2) Ending Balance, June 30 (E + F1e)			786,121.00	750,000.00		750,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	786,121.00	750,000.00		750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	9,846.73	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	9,846.73	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	9,846.73	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	500,000.00	536,121.00	500,000.00	536,121.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	536,121.00	500,000.00	536,121.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(500,000.00)	(536,121.00)	(500,000.00)	(536,121.00)		

8.6.77

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	15,614.29	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	15,614.29	35,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,803.00	27,504.00	13,752.25	27,504.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,609.00	10,862.00	5,272.25	10,862.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,000.00	4,000.00	(3,432.50)	4,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	82,500.00	(110,086.00)	(182,290.97)	(122,143.00)	12,057.00	-11.0%
6) Capital Outlay		6000-6999	60,000.00	173,700.00	113,361.24	285,757.00	(112,057.00)	-64.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,912.00	105,980.00	(53,337.73)	205,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,912.00)	(70,980.00)	68,952.02	(170,980.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,770.00)	(216,770.00)	(216,770.00)	(216,770.00)		

8.6.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355,682.00)	(287,750.00)	(147,817.98)	(387,750.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,823,942.00	1,823,942.00		1,823,942.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.00	1,823,942.00		1,823,942.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.00	1,823,942.00		1,823,942.00		
2) Ending Balance, June 30 (E + F1e)			1,468,260.00	1,536,192.00		1,436,192.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,468,260.00	1,536,192.00		1,436,192.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.79

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	15,614.29	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	15,614.29	35,000.00	0.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	15,614.29	35,000.00		

8.6.80

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,803.00	27,504.00	13,752.25	27,504.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,803.00	27,504.00	13,752.25	27,504.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,506.00	4,929.00	2,449.15	4,929.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,252.00	1,880.00	831.70	1,880.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,833.00	2,547.00	1,273.27	2,547.00	0.00	0.0%
Unemployment Insurance		3501-3502	302.00	440.00	219.26	440.00	0.00	0.0%
Workers' Compensation		3601-3602	230.00	339.00	167.38	339.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	360.00	362.00	179.94	362.00	0.00	0.0%
Other Employee Benefits		3901-3902	126.00	365.00	151.55	365.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,609.00	10,862.00	5,272.25	10,862.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	(3,432.50)	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,000.00	4,000.00	(3,432.50)	4,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,500.00	49,500.00	0.00	37,443.00	12,057.00	24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	(162,586.00)	(182,970.06)	(162,586.00)	0.00	0.0%
Communications		5900	3,000.00	3,000.00	679.09	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,500.00	(110,086.00)	(182,290.97)	(122,143.00)	12,057.00	-11.0%

8.6.81

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	85,000.00	25,000.00	85,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	88,700.00	88,361.24	89,725.00	(1,025.00)	-1.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	111,032.00	(111,032.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	173,700.00	113,361.24	285,757.00	(112,057.00)	-64.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			173,912.00	105,980.00	(53,337.73)	205,980.00		

8.6.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(216,770.00)	(216,770.00)	(216,770.00)	(216,770.00)		

8.6.83

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,000.00	303,000.00	348,079.09	303,000.00	0.00	0.0%
5) TOTAL, REVENUES			303,000.00	303,000.00	348,079.09	303,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,162.00	63,162.00	36,844.43	63,162.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,069.00	30,888.00	18,014.92	30,982.00	(94.00)	-0.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,000.00	58,000.00	16,768.46	50,000.00	8,000.00	13.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			152,231.00	152,050.00	71,627.81	144,144.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,769.00	150,950.00	276,451.28	158,856.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8.6.84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,769.00	150,950.00	276,451.28	158,856.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,097.00	77,097.00		77,097.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.00	77,097.00		77,097.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.00	77,097.00		77,097.00		
2) Ending Balance, June 30 (E + F1e)			227,866.00	228,047.00		235,953.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	227,866.00	228,047.00		235,953.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,344.13	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	300,000.00	300,000.00	346,734.96	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,000.00	303,000.00	348,079.09	303,000.00	0.00	0.0%
TOTAL, REVENUES			303,000.00	303,000.00	348,079.09	303,000.00		

8.6.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,162.00	63,162.00	36,844.43	63,162.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,162.00	63,162.00	36,844.43	63,162.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,184.00	11,321.00	6,603.66	11,321.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,638.00	4,638.00	2,703.75	4,638.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,224.00	12,224.00	7,130.55	12,224.00	0.00	0.0%
Unemployment Insurance		3501-3502	976.00	976.00	569.03	976.00	0.00	0.0%
Workers' Compensation		3601-3602	770.00	770.00	448.84	770.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,150.00	832.00	485.24	926.00	(94.00)	-11.3%
Other Employee Benefits		3901-3902	127.00	127.00	73.85	127.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,069.00	30,888.00	18,014.92	30,982.00	(94.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	8,000.00	0.00	0.00	8,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	16,768.46	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,000.00	58,000.00	16,768.46	50,000.00	8,000.00	13.8%

8.6.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			152,231.00	152,050.00	71,627.81	144,144.00		

8.6.88

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

8.6.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	33,805.92	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	33,805.92	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	21,500.00	2,627.81	21,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	336,096.00	339,596.00	209,427.76	339,596.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			366,096.00	366,096.00	212,055.57	366,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,096.00)	(266,096.00)	(178,249.65)	(266,096.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8.6.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(266,096.00)	(266,096.00)	(178,249.65)	(266,096.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,054,661.00	8,106,694.00		8,106,694.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,661.00	8,106,694.00		8,106,694.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,661.00	8,106,694.00		8,106,694.00		
2) Ending Balance, June 30 (E + F1e)			3,788,565.00	7,840,598.00		7,840,598.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,788,565.00	7,840,598.00		7,840,598.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	33,805.92	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	33,805.92	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	33,805.92	100,000.00		

8.6.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	357.58	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	11,500.00	2,270.23	11,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	21,500.00	2,627.81	21,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

8.6.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	333,596.00	337,096.00	209,427.76	337,096.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			336,096.00	339,596.00	209,427.76	339,596.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			366,096.00	366,096.00	212,055.57	366,096.00		

8.6.94

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

8.6.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755,984.00	760,984.00	2,634.17	760,984.00	0.00	0.0%
5) TOTAL, REVENUES			755,984.00	760,984.00	2,634.17	760,984.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	542,478.00	545,849.00	126,185.99	366,482.00	179,367.00	32.9%
5) Services and Other Operating Expenditures		5000-5999	3,700.00	12,569.00	249,859.10	222,569.00	(210,000.00)	-1670.8%
6) Capital Outlay		6000-6999	939,604.00	944,864.00	718,597.88	944,864.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,485,782.00	1,503,282.00	1,094,642.97	1,533,915.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(729,798.00)	(742,298.00)	(1,092,008.80)	(772,931.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,770.00	216,770.00	216,770.00	216,770.00		

8.6.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(513,028.00)	(525,528.00)	(875,238.80)	(556,161.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	746,708.00	746,708.00		746,708.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,708.00	746,708.00		746,708.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,708.00	746,708.00		746,708.00		
2) Ending Balance, June 30 (E + F1e)			233,680.00	221,180.00		190,547.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	77,296.00	64,796.00		34,163.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	156,384.00	156,384.00		156,384.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,634.17	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	750,984.00	755,984.00	0.00	755,984.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			755,984.00	760,984.00	2,634.17	760,984.00	0.00	0.0%
TOTAL, REVENUES			755,984.00	760,984.00	2,634.17	760,984.00		

8.6.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	308,598.00	326,098.00	111,545.86	146,731.00	179,367.00	55.0%
Noncapitalized Equipment		4400	233,880.00	219,751.00	14,640.13	219,751.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			542,478.00	545,849.00	126,185.99	366,482.00	179,367.00	32.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.00	700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	11,869.00	249,859.10	221,869.00	(210,000.00)	-1769.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,700.00	12,569.00	249,859.10	222,569.00	(210,000.00)	-1670.8%

8.6.97

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,000.00	4,000.00	686.30	4,000.00	0.00	0.0%
Land Improvements		6170	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	897,604.00	897,604.00	676,851.98	897,604.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,000.00	41,260.00	41,259.60	41,260.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			939,604.00	944,864.00	718,597.88	944,864.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,485,782.00	1,503,282.00	1,094,642.97	1,533,915.00		

8.6.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			216,770.00	216,770.00	216,770.00	216,770.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			216,770.00	216,770.00	216,770.00	216,770.00		

8.6.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,483,680.00	5,573,880.00	2,853,401.20	5,574,300.00	420.00	0.0%
5) TOTAL, REVENUES			5,483,680.00	5,573,880.00	2,853,401.20	5,574,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	400.00	223.38	400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	27,285.00	615,151.05	623,556.00	(596,271.00)	-2185.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,707,713.00	7,707,713.00	15,223,780.72	15,741,873.00	(8,034,160.00)	-104.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,707,713.00	7,735,398.00	15,839,155.15	16,365,829.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,224,033.00)	(2,161,518.00)	(12,985,753.95)	(10,791,529.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,269.00	102,999.00	102,998.83	103,599.00	(600.00)	-0.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	8,620,000.00	8,620,000.00	8,620,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,269.00)	(102,999.00)	8,517,001.17	8,516,401.00		

8.6.100

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,304,302.00)	(2,264,517.00)	(4,468,752.78)	(2,275,128.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,816,639.00	17,816,639.00		17,816,639.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,639.00	17,816,639.00		17,816,639.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,639.00	17,816,639.00		17,816,639.00		
2) Ending Balance, June 30 (E + F1e)			15,512,337.00	15,552,122.00		15,541,511.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,512,337.00	15,552,122.00		15,541,511.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	5,233,680.00	5,233,680.00	2,677,670.08	5,233,680.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	290,200.00	134,172.07	290,620.00	420.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	50,000.00	41,559.05	50,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,483,680.00	5,573,880.00	2,853,401.20	5,574,300.00	420.00	0.0%
TOTAL, REVENUES			5,483,680.00	5,573,880.00	2,853,401.20	5,574,300.00		

8.6.102

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	400.00	223.38	400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	400.00	223.38	400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	27,285.00	615,151.05	623,556.00	(596,271.00)	-2185.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	27,285.00	615,151.05	623,556.00	(596,271.00)	-2185.3%

8.6.103

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	7,112,713.00	7,112,713.00	6,628,780.72	7,146,873.00	(34,160.00)	-0.5%
Other Debt Service - Principal		7439	595,000.00	595,000.00	8,595,000.00	8,595,000.00	(8,000,000.00)	-1344.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,707,713.00	7,707,713.00	15,223,780.72	15,741,873.00	(8,034,160.00)	-104.2%
TOTAL, EXPENDITURES			7,707,713.00	7,735,398.00	15,839,155.15	16,365,829.00		

8.6.104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,269.00	102,999.00	102,998.83	103,599.00	(600.00)	-0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,269.00	102,999.00	102,998.83	103,599.00	(600.00)	-0.6%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	8,620,000.00	8,620,000.00	8,620,000.00	New
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	8,620,000.00	8,620,000.00	8,620,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,269.00)	(102,999.00)	8,517,001.17	8,516,401.00		

8.6.105

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(439.98)	(600.00)	(600.00)	New
5) TOTAL, REVENUES			0.00	0.00	(439.98)	(600.00)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,669.00	103,399.00	78,158.61	103,399.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,669.00	103,399.00	78,158.61	103,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,669.00)	(103,399.00)	(78,598.59)	(103,999.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	80,269.00	102,999.00	102,998.83	103,599.00	600.00	0.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,269.00	102,999.00	102,998.83	103,599.00		

8.6.106

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400.00)	(400.00)	24,400.24	(400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	700.00	700.00		700.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.00	700.00		700.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.00	700.00		700.00		
2) Ending Balance, June 30 (E + F1e)			300.00	300.00		300.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300.00	300.00		300.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8.6.107

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(439.98)	(600.00)	(600.00)	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(439.98)	(600.00)	(600.00)	New
TOTAL, REVENUES			0.00	0.00	(439.98)	(600.00)		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	4,142.00	4,142.00	1,631.61	4,142.00	0.00	0.0%
Other Debt Service - Principal		7439	76,527.00	99,257.00	76,527.00	99,257.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,669.00	103,399.00	78,158.61	103,399.00	0.00	0.0%
TOTAL, EXPENDITURES			80,669.00	103,399.00	78,158.61	103,399.00		

8.6.108

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	80,269.00	102,999.00	102,998.83	103,599.00	600.00	0.6%
(a) TOTAL, INTERFUND TRANSFERS IN			80,269.00	102,999.00	102,998.83	103,599.00	600.00	0.6%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			80,269.00	102,999.00	102,998.83	103,599.00		

8.6.109

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	54.39	900.00	(139,100.00)	-99.4%
5) TOTAL, REVENUES			140,000.00	140,000.00	54.39	900.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,000.00	140,000.00	54.39	900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8.6.110

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			140,000.00	140,000.00	54.39	900.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	2,801,652.00	2,801,652.00		2,801,652.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,801,652.00	2,801,652.00		2,801,652.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,801,652.00	2,801,652.00		2,801,652.00		
2) Ending Net Assets, June 30 (E + F1e)			2,941,652.00	2,941,652.00		2,802,552.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	2,941,652.00	2,941,652.00		2,802,552.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

8.6.111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	140,000.00	140,000.00	54.39	900.00	(139,100.00)	-99.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,000.00	140,000.00	54.39	900.00	(139,100.00)	-99.4%
TOTAL, REVENUES			140,000.00	140,000.00	54.39	900.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.00	0.00		

8.6.112

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	4,000.00	1,364.42	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	4,000.00	1,364.42	4,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	4,000.00	3,075.00	4,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	4,000.00	3,075.00	4,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,710.58)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

8,6.113

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	(1,710.58)	0.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	0.00	162,248.00		162,248.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	162,248.00		162,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	162,248.00		162,248.00		
2) Ending Net Assets, June 30 (E + F1e)			0.00	162,248.00		162,248.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	162,248.00		162,248.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

8.6.114

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,000.00	1,364.42	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	4,000.00	1,364.42	4,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	4,000.00	1,364.42	4,000.00		

8.611 S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,000.00	3,075.00	4,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	4,000.00	3,075.00	4,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	4,000.00	3,075.00	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

8.6.117

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	4,655.07	4,655.07	4,655.07	4,655.07	0.00	0%
2. Special Education	97.46	97.46	97.46	97.46	0.00	0%
HIGH SCHOOL						
3. General Education	1,430.66	1,430.66	1,430.66	1,430.66	0.00	0%
4. Special Education	46.38	46.38	46.38	46.38	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	3.50	3.50	3.50	3.50	0.00	0%
6. Special Education	35.68	35.68	35.68	35.68	0.00	0%
7. TOTAL, K-12 ADA	6,268.75	6,268.75	6,268.75	6,268.75	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	6,268.75	6,268.75	6,268.75	6,268.75	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

8.6.18

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

*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.

8.6.19

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	9,159,200.00	5,140,264.00	2,655,557.00	852,361.00	3,206,516.00	693,551.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	6,440.00	124.00	692,548.00			16,993,363.00
Principal Apportionment	8010-8019			1,056,011.00	3,908.00	812,333.00	812,333.00
Miscellaneous Funds	8080-8099	5,088.00	(481,631.00)	(1,060,398.00)	(679,763.00)	(672,853.00)	(681,675.00)
Federal Revenue	8100-8299					1,107,762.00	0.00
Other State Revenue	8300-8599	49,636.00	345,848.00	772,753.00	178,687.00	350,915.00	282,921.00
Other Local Revenue	8600-8799		57,132.00	292,801.00	48,818.00	258,325.00	248,859.00
Interfund Transfers In	8910-8929					500,000.00	0.00
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		61,164.00	(78,527.00)	1,753,715.00	(448,350.00)	2,356,482.00	17,655,801.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,854,477.00	1,927,687.00	1,931,474.00	1,990,354.00	2,011,671.00	133,721.00
Classified Salaries	2000-2999	484,218.00	518,841.00	545,770.00	586,761.00	590,991.00	102,550.00
Employee Benefits	3000-3999	875,666.00	860,370.00	879,422.00	885,291.00	907,552.00	63,042.00
Books, Supplies and Services	4000-5999	202,747.00	443,755.00	571,788.00	502,289.00	496,817.00	433,816.00
Capital Outlay	6000-6599	10,376.00	7,173.00				138,542.00
Other Outgo	7000-7499	443.00	443.00	443.00	443.00	(59,575.00)	(256.00)
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		3,427,927.00	3,758,269.00	3,928,897.00	3,965,138.00	3,947,456.00	871,415.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,941,163.00	3,016,188.00	1,323,096.00	213,138.00	319,387.00	93,752.00
Accounts Payable	9500	2,593,336.00	1,664,099.00	951,110.00	(6,554,505.00)	1,241,378.00	(7,620.00)
TOTAL PRIOR YEAR TRANSACTIONS		(652,173.00)	1,352,089.00	371,986.00	6,767,643.00	(921,991.00)	101,372.00
E. NET INCREASE/DECREASE (B - C + D)		(4,018,936.00)	(2,484,707.00)	(1,803,196.00)	2,354,155.00	(2,512,965.00)	16,885,758.00
F. ENDING CASH (A + E)		5,140,264.00	2,655,557.00	852,361.00	3,206,516.00	693,551.00	17,579,309.00
G. ENDING CASH, PLUS ACCRUALS							

8.6.20

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	17,579,309.00	8,852,693.00	5,696,918.00	3,588,902.00	10,760,640.00	6,582,904.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	119,289.00	103.00	9.00	14,294,080.00	133,931.00	606,525.00		32,846,412.00
Principal Apportionment	8010-8019	2,279,672.00	53,251.00	17,751.00	474,828.00	168,631.00	(38,474.00)		5,640,244.00
Miscellaneous Funds	8080-8099	(671,530.00)	(753,808.00)	(181,051.00)	(819,778.00)	(1,034,103.00)	(1,033,367.00)		(8,064,869.00)
Federal Revenue	8100-8299	198,237.00	501,915.00	745,503.00	74,464.00	574,375.00	200,972.00		3,403,228.00
Other State Revenue	8300-8599	708,605.00	780,819.00	939,492.00	695,641.00	251,909.00	367,257.00		5,724,483.00
Other Local Revenue	8600-8799	564,922.00	174,329.00	269,158.00	341,284.00	377,771.00	636,824.00		3,270,223.00
Interfund Transfers In	8910-8929					36,121.00	2,012,430.00		2,548,551.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue							0.00		0.00
TOTAL RECEIPTS		3,199,195.00	756,609.00	1,790,862.00	15,060,519.00	508,635.00	2,752,167.00	0.00	45,368,272.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,902,006.00	1,992,484.00	2,014,799.00	2,017,183.00	1,993,441.00	2,229,084.00		23,998,381.00
Classified Salaries	2000-2999	1,091,280.00	571,023.00	589,875.00	596,260.00	579,922.00	671,156.00		6,928,647.00
Employee Benefits	3000-3999	1,712,886.00	875,438.00	813,609.00	816,329.00	810,145.00	1,157,081.00		10,656,831.00
Books, Supplies and Services	4000-5999	605,831.00	478,232.00	475,507.00	1,058,428.00	1,302,509.00	1,132,174.00		7,703,893.00
Capital Outlay	6000-6599	14,201.00		8,116.00	0.00	3,382.00	55,045.00		236,835.00
Other Outgo	7000-7499	(6,312.00)	(681.00)	(3,028.00)	82,826.00	(3,028.00)	1,750,418.00		1,762,136.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures		3,250,000.00			3,317,755.00				6,567,755.00
TOTAL DISBURSEMENTS		10,569,892.00	3,916,496.00	3,898,878.00	7,888,781.00	4,686,371.00	6,994,958.00	0.00	57,854,478.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,906,724.00
Accounts Payable	9500	1,355,919.00	(4,112.00)	0.00	0.00	0.00	0.00	0.00	1,239,605.00
TOTAL PRIOR YEAR TRANSACTIONS		(1,355,919.00)	4,112.00	0.00	0.00	0.00	0.00	0.00	5,667,119.00
E. NET INCREASE/DECREASE (B - C + D)		(8,726,616.00)	(3,155,775.00)	(2,108,016.00)	7,171,738.00	(4,177,736.00)	(4,242,791.00)	0.00	(6,819,087.00)
F. ENDING CASH (A + E)		8,852,693.00	5,696,918.00	3,588,902.00	10,760,640.00	6,582,904.00	2,340,113.00		
G. ENDING CASH, PLUS ACCRUALS									2,340,113.00

12/19/8

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	32,053,857.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,517.04	3.17%	6,723.86	2.40%	6,885.51
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		6,268.75	0.53%	6,302.00	1.41%	6,391.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		40,853,694.50	3.72%	42,373,765.72	3.85%	44,005,294.41
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		40,853,694.50	3.72%	42,373,765.72	3.85%	44,005,294.41
f. Deficit Factor (Form RLI, line 16)		0.79398	-1.34%	0.78334	0.00%	0.78334
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		32,437,016.36	2.33%	33,193,065.64	3.85%	34,471,107.32
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		12,933.00	-17925.47%	(2,305,368.00)	11.00%	(2,559,073.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(702,874.00)	0.00%	(702,874.00)	0.00%	(702,874.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		306,781.00	422.69%	1,603,510.00	-37.06%	1,009,184.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		32,053,856.36	-0.83%	31,788,333.64	1.35%	32,218,344.32
2. Federal Revenues	8100-8299	721.00	0.00%	721.00	0.00%	721.00
3. Other State Revenues	8300-8599	4,108,098.00	-4.45%	3,925,211.00	-5.10%	3,725,211.00
4. Other Local Revenues	8600-8799	989,447.00	-2.32%	966,447.00	0.00%	966,447.00
5. Other Financing Sources	8900-8999	(1,569,593.00)	146.13%	(3,863,261.00)	34.08%	(5,180,000.00)
6. Total (Sum lines A1k thru A5)		35,582,529.36	-7.77%	32,817,451.64	-3.31%	31,730,723.32
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,545,510.00		19,367,236.00
b. Step & Column Adjustment				508,183.00		510,056.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(686,457.00)		842,708.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,545,510.00	-0.91%	19,367,236.00	6.98%	20,720,000.00
2. Classified Salaries						
a. Base Salaries				3,957,494.00		3,450,809.00
b. Step & Column Adjustment				39,575.00		35,508.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(546,260.00)		243,683.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,957,494.00	-12.80%	3,450,809.00	8.09%	3,730,000.00
3. Employee Benefits	3000-3999	7,878,087.00	3.79%	8,176,857.00	4.56%	8,550,000.00
4. Books and Supplies	4000-4999	2,151,818.00	-79.41%	443,138.00	69.25%	750,000.00
5. Services and Other Operating Expenditures	5000-5999	3,550,277.00	-15.30%	3,007,009.00	0.10%	3,010,000.00
6. Capital Outlay	6000-6999	15,584.00	0.00%	15,584.00	28.34%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,733,399.00	0.00%	1,733,399.00	-0.20%	1,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(685,737.00)	0.00%	(685,737.00)	0.62%	(690,000.00)
9. Other Financing Uses	7600-7699	132,812.00	-82.41%	23,360.00	3196.23%	770,000.00
10. Other Adjustments (Explain in Section F below)						(6,860,000.00)
11. Total (Sum lines B1 thru B10)		38,279,244.00	-7.18%	35,531,655.00	-10.70%	31,730,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,696,714.64)		(2,714,203.36)		723.32
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,193,590.00		5,496,875.36		2,782,672.00
2. Ending Fund Balance (Sum lines C and D1)		5,496,875.36		2,782,672.00		2,783,395.32
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,538,602.00				
2. Unassigned/Unappropriated	9790	3,956,274.00		2,782,672.00		2,783,395.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,496,876.00		2,782,672.00		2,783,395.32

8.6.122

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,538,602.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,956,274.00		2,782,672.00		2,783,395.32
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	750,000.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,244,876.00		2,782,672.00		2,783,395.32

F. ASSUMPTIONS

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

Assumptions are included in the Second Interim narrative. Items in B1d and B2d for 2012-13 include savings from layoffs and from furlough days (6 for the teachers' union; 8 for all other employees.) Items in B1d and B2d for 2013-14 represent the additional expenditures in that year from eliminating fourlough days. Line B10 reflects additional budget reductions to be identified by the Board.

8.6123

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,602,973.00	0.00%	1,602,973.00	2.40%	1,641,444.00
2. Federal Revenues	8100-8299	3,402,509.00	-34.60%	2,225,130.00	-2.62%	2,166,735.00
3. Other State Revenues	8300-8599	1,616,385.00	-20.76%	1,280,869.00	2.40%	1,311,610.00
4. Other Local Revenues	8600-8799	2,280,776.00	-7.17%	2,117,176.00	0.00%	2,117,176.00
5. Other Financing Sources	8900-8999	4,118,144.00	13.66%	4,680,661.00	11.10%	5,200,000.00
6. Total (Sum lines A1 thru A5)		13,020,787.00	-8.56%	11,906,809.00	4.45%	12,436,965.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				4,452,872.00		4,224,040.00
b. Step & Column Adjustment				115,775.00		109,941.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(344,607.00)		(53,981.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,452,872.00	-5.14%	4,224,040.00	1.32%	4,280,000.00
2. Classified Salaries						
a. Base Salaries				2,971,153.00		2,982,865.00
b. Step & Column Adjustment				29,712.00		27,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,971,153.00	0.39%	2,982,865.00	0.91%	3,010,000.00
3. Employee Benefits	3000-3999	2,778,743.00	-8.49%	2,542,886.00	0.28%	2,550,000.00
4. Books and Supplies	4000-4999	1,178,600.00	-1.27%	1,163,600.00	-0.31%	1,160,000.00
5. Services and Other Operating Expenditures	5000-5999	823,198.00	-2.43%	803,198.00	-0.40%	800,000.00
6. Capital Outlay	6000-6999	221,253.00	-79.55%	45,252.00	10.49%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	581,661.00	0.00%	581,661.00	-0.29%	580,000.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,007,480.00	-5.10%	12,343,502.00	0.70%	12,430,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		13,307.00		(436,693.00)		6,965.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		428,171.00		441,478.00		4,785.00
2. Ending Fund Balance (Sum lines C and D1)		441,478.00		4,785.00		11,750.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	441,478.00		4,785.00		11,750.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		441,478.00		4,785.00		11,750.00

8.6124

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

F. ASSUMPTIONS

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

B1d: Restricted certificated expenditures reduce by $831k in 2012-13 because positions funded by Ed Jobs funds in 11-12 will return to unrestricted funding. The District will see about $500k in new certificated expenditures from Mental Health funds, which include carryover of $300k of 2011-12 funds. The entry in 2013-13 at B1d represents the currently budgeted ongoing Mental Health certificated costs.

8.6.12 S

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	33,656,830.00	-0.79%	33,391,306.64	1.40%	33,859,788.32
2. Federal Revenues	8100-8299	3,403,230.00	-34.60%	2,225,851.00	-2.62%	2,167,456.00
3. Other State Revenues	8300-8599	5,724,483.00	-9.06%	5,206,080.00	-3.25%	5,036,821.00
4. Other Local Revenues	8600-8799	3,270,223.00	-5.71%	3,083,623.00	0.00%	3,083,623.00
5. Other Financing Sources	8900-8999	2,548,551.00	-67.93%	817,400.00	-97.55%	20,000.00
6. Total (Sum lines A1 thru A5)		48,603,316.36	-7.98%	44,724,260.64	-1.24%	44,167,688.32
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				23,998,382.00		23,591,276.00
b. Step & Column Adjustment				623,958.00		619,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,031,064.00)		788,727.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,998,382.00	-1.70%	23,591,276.00	5.97%	25,000,000.00
2. Classified Salaries						
a. Base Salaries				6,928,647.00		6,433,674.00
b. Step & Column Adjustment				69,287.00		62,643.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(564,260.00)		243,683.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,928,647.00	-7.14%	6,433,674.00	4.76%	6,740,000.00
3. Employee Benefits	3000-3999	10,656,830.00	0.59%	10,719,743.00	3.55%	11,100,000.00
4. Books and Supplies	4000-4999	3,330,418.00	-51.76%	1,606,738.00	18.87%	1,910,000.00
5. Services and Other Operating Expenditures	5000-5999	4,373,475.00	-12.88%	3,810,207.00	-0.01%	3,810,000.00
6. Capital Outlay	6000-6999	236,837.00	-74.31%	60,836.00	15.06%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,733,399.00	0.00%	1,733,399.00	-0.20%	1,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(104,076.00)	0.00%	(104,076.00)	5.69%	(110,000.00)
9. Other Financing Uses	7600-7699	132,812.00	-82.41%	23,360.00	3196.23%	770,000.00
10. Other Adjustments				0.00		(6,860,000.00)
11. Total (Sum lines B1 thru B10)		51,286,724.00	-6.65%	47,875,157.00	-7.76%	44,160,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,683,407.64)		(3,150,896.36)		7,688.32
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,621,761.00		5,938,353.36		2,787,457.00
2. Ending Fund Balance (Sum lines C and D1)		5,938,353.36		2,787,457.00		2,795,145.32
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		0.00		0.00
b. Restricted	9740	441,478.00		4,785.00		11,750.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,538,602.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,956,274.00		2,782,672.00		2,783,395.32
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		5,938,354.00		2,787,457.00		2,795,145.32

8.6125

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,538,602.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,956,274.00		2,782,672.00		2,783,395.32
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	750,000.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,244,876.00		2,782,672.00		2,783,395.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.18%		5.81%		6.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		6,229.57		6,263.00		6,352.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		51,286,724.00		47,875,157.00		44,160,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		51,286,724.00		47,875,157.00		44,160,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,538,601.72		1,436,254.71		1,324,800.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,538,601.72		1,436,254.71		1,324,800.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

8.6.12 6

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,286,724.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	4,082,187.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	131,554.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	236,837.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	389,497.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	132,812.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	74,616.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				965,316.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	26,547.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				46,265,768.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				46,265,768.00

Section II - Expenditures Per ADA	2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*	6,229.57
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*	
C. Total ADA before adjustments (Lines A plus B)	6,229.57
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	6,229.57
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,426.80

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,257,648.55	7,604.05
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)	47,257,648.55	7,604.05
B. Required effort (Line A.2 times 90%)	42,531,883.70	6,843.65
C. Current year expenditures (Line I.G and Line II.F)	46,265,768.00	7,426.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

8.6128

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	1,187,363.00
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 SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				1,187,363.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	46,265,768.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,426.80
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,348.07	6,348.07	6,348.07
2. Inflation Increase	0041	144.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	(323.03)	25.97	25.97
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,169.04	6,517.04	6,517.04
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,169.04	6,517.04	6,517.04
b. Revenue Limit ADA	0033	6,268.75	6,268.75	6,268.75
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	38,672,169.50	40,853,694.50	40,853,694.50
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	38,672,169.50	40,853,694.50	40,853,694.50
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	31,032,869.14	32,783,455.69	32,437,016.36
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	512,005.00	508,437.00	507,271.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	68,839.00	75,656.00	77,387.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	443,166.00	432,781.00	429,884.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	31,476,035.14	33,216,236.69	32,866,900.36

8.6132

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	31,263,958.00	31,409,571.00	31,409,571.00
26. Miscellaneous Funds	0588	13.00	0.00	0.00
27. Community Redevelopment Funds	0589	30,706.00	34,691.00	718,421.00
28. Less: Charter Schools In-lieu Taxes	0595	9,464,601.00	9,513,453.00	9,055,283.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,830,076.00	21,930,809.00	23,072,709.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	9,645,959.14	11,285,427.69	9,794,191.36
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	200,490.00	200,490.00	200,490.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	359,074.00	0.00	0.00
40. All Other Adjustments	- - -	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	158,584.00	(200,490.00)	(200,490.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	9,804,543.14	11,084,937.69	9,593,701.36

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

8.6133

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(104,076.00)				
Other Sources/Uses Detail					2,548,551.00	132,812.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,693.00	0.00				
Other Sources/Uses Detail					132,812.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	12,657.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	83,726.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,012,430.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	536,121.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	216,770.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					216,770.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	103,599.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					103,599.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

8.6.134

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	104,076.00	(104,076.00)	3,001,732.00	3,001,732.00		

8.6.BS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2011-12)	6,268.75	6,268.75	0.0%	Met
1st Subsequent Year (2012-13)	6,268.75	6,302.00	0.5%	Met
2nd Subsequent Year (2013-14)	6,326.00	6,391.00	1.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

8.6.186

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2011-12)	6,588	6,551	-0.6%	Met
1st Subsequent Year (2012-13)	6,551	6,551	0.0%	Met
2nd Subsequent Year (2013-14)	6,584	6,617	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

8.6137

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	6,090	6,388	95.3%
Second Prior Year (2009-10)	6,156	6,447	95.5%
First Prior Year (2010-11)	6,230	6,551	95.1%
		Historical Average Ratio:	95.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	6,230	6,551	95.1%	Met
1st Subsequent Year (2012-13)	6,263	6,551	95.6%	Met
2nd Subsequent Year (2013-14)	6,352	6,617	96.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

With the goal of increasing its ratio of ADA to enrollment, the District implemented a District Attendance Work Group in 2010-11 and has implemented a number of strategies to increase the ratio. The District is seeing increases in the ratio of ADA to enrollment in the current year and expects those to increase for the next two years.

8.6138

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2011-12)	42,529,200.00	41,721,698.00	-1.9%	Met
1st Subsequent Year (2012-13)	42,494,514.00	41,456,176.00	-2.4%	Not Met
2nd Subsequent Year (2013-14)	43,728,208.00	41,886,186.00	-4.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation: (required if NOT met)

2012-13: The District has assumed a cut of $370/ADA based on the Governor's proposed budget; this carries into 2013-14. First interim used a 2.8% COLA and 19.754% deficit, second interim uses a 2.7% COLA and a 21.666% deficit.

8.6.139

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2008-09)	30,810,349.67	36,343,124.68	84.8%
Second Prior Year (2009-10)	31,637,449.68	37,489,060.52	84.4%
First Prior Year (2010-11)	33,472,880.27	39,284,807.41	85.2%
		Historical Average Ratio:	84.8%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.8% to 87.8%**	**81.8% to 87.8%**	**81.8% to 87.8%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2011-12)	31,381,091.00	38,146,432.00	82.3%	Met
1st Subsequent Year (2012-13)	30,994,902.00	35,508,295.00	87.3%	Met
2nd Subsequent Year (2013-14)	33,000,000.00	30,960,000.00	106.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The multi-year projection reflects projected expenditures in the 2013-14 budget year given all information that is currently available. In line B.10, a reduction of $7,150,000 is reflected. This reduction will be spread among the various expenditure accounts once the reductions have been determined.

8.6140

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Current Year (2011-12)	3,197,207.00	3,403,230.00	6.4%	Yes
1st Subsequent Year (2012-13)	2,009,844.00	2,225,851.00	10.7%	Yes
2nd Subsequent Year (2013-14)	2,009,844.00	2,167,456.00	7.8%	Yes

Explanation: (required if Yes)
$135k AB100 mental health allocation, $45k updated Title III carryover, $13k updated Title II revenues, $13k updated federal special education revenues. Federal IDEA mental health funds are assumed at $145,271 and 2012-13 (11-12 carryover plus 12-13 allocation), and $86,876 every year after.

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

Current Year (2011-12)	5,360,712.00	5,724,483.00	6.8%	Yes
1st Subsequent Year (2012-13)	5,110,712.00	5,206,080.00	1.9%	No
2nd Subsequent Year (2013-14)	5,147,003.00	5,036,821.00	-2.1%	No

Explanation: (required if Yes)
$263k Prop 98 mental health funds (current year and ongoing), $70k increase in lottery revenues based on updated state projections; additional $250k decrease in CSR revenues in 2013-14; decrease of $335k transportation funding in 12-13 and 13-14.

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

Current Year (2011-12)	3,234,684.00	3,270,223.00	1.1%	No
1st Subsequent Year (2012-13)	3,033,684.00	3,083,623.00	1.6%	No
2nd Subsequent Year (2013-14)	3,033,684.00	3,083,623.00	1.6%	No

Explanation: (required if Yes)

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

Current Year (2011-12)	3,424,333.00	3,330,418.00	-2.7%	No
1st Subsequent Year (2012-13)	2,799,333.00	1,606,738.00	-42.6%	Yes
2nd Subsequent Year (2013-14)	2,800,000.00	1,910,000.00	-31.8%	Yes

Explanation: (required if Yes)
2012-13 reflects budget reductions of $908k in the 4xxx objects. Of this, $598k is ongoing to 2013-14. Additionally, transfers of some funds out of objects 4xxx and into other objects (5xxx, primarily), since First Interim, is projected to continue.

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

Current Year (2011-12)	4,239,127.00	4,373,475.00	3.2%	No
1st Subsequent Year (2012-13)	4,195,127.00	3,810,207.00	-9.2%	Yes
2nd Subsequent Year (2013-14)	4,200,000.00	3,810,000.00	-9.3%	Yes

Explanation: (required if Yes)
Both 2012-13 and 2013-14 reflect $425k of ongoing budget reductions.

8,6141

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	11,792,603.00	12,397,936.00	5.1%	Not Met
1st Subsequent Year (2012-13)	10,154,240.00	10,515,554.00	3.6%	Met
2nd Subsequent Year (2013-14)	10,190,531.00	10,287,900.00	1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	7,663,460.00	7,703,893.00	0.5%	Met
1st Subsequent Year (2012-13)	6,994,460.00	5,416,945.00	-22.6%	Not Met
2nd Subsequent Year (2013-14)	7,000,000.00	5,720,000.00	-18.3%	Not Met

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

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

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

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

$135k AB100 mental health allocation, $45k updated Title III carryover, $13k updated Title II revenues, $13k updated federal special education revenues. Federal IDEA mental health funds are assumed at $145,271 and 2012-13 (11-12 carryover plus 12-13 allocation), and $86,876 every year after.

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

$263k Prop 98 mental health funds (current year and ongoing), $70k increase in lottery revenues based on updated state projections; additional $250k decrease in CSR revenues in 2013-14; decrease of $335k transportation funding in 12-13 and 13-14.

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

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

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

2012-13 reflects budget reductions of $908k in the 4xxx objects. Of this, $598k is ongoing to 2013-14. Additionally, transfers of some funds out of objects 4xxx and into other objects (5xxx, primarily), since First Interim, is projected to continue.

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

Both 2012-13 and 2013-14 reflect $425k of ongoing budget reductions.

8.6.12

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	507,340.00	1,074,029.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,067,643.00	

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

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

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

8,643

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.7%	5.8%	6.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.6%**	**1.9%**	**2.1%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2011-12)	(2,696,714.00)	38,279,244.00	7.0%	Not Met
1st Subsequent Year (2012-13)	(2,714,203.36)	35,531,655.00	7.6%	Not Met
2nd Subsequent Year (2013-14)	723.32	31,730,000.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District had a 34% ending fund balance at June 30, 2009. The Board carefully planned to spend down reserves in 2009-10, 2010-11, 2011-12 and 2012-13, until the budget is balanced in the 2013-14 year. At the end of 2013-14, the projected unrestricted ending balance is projected to be over 3%.

8.6.144

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2011-12)	5,938,354.00	Met
1st Subsequent Year (2012-13)	2,787,457.00	Met
2nd Subsequent Year (2013-14)	2,795,145.32	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2011-12)	2,340,113.00	Met

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

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

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

Explanation:
(required if NOT met)

8.6145

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,230	6,263	6,352
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	51,286,724.00	47,875,157.00	44,160,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	51,286,724.00	47,875,157.00	44,160,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,538,601.72	1,436,254.71	1,324,800.00
6. Reserve Standard - by Amount ($60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,538,601.72**	**1,436,254.71**	**1,324,800.00**

8.6146

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,538,602.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,956,274.00	2,782,672.00	2,783,395.32
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,494,876.00	2,782,672.00	2,783,395.32
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.71%	5.81%	6.30%
District's Reserve Standard (Section 10B, Line 7):	**1,538,601.72**	**1,436,254.71**	**1,324,800.00**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

8.6.147

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District projects to transfer $750,000 from Fund 17 to Fund 01 in the 2012-13 year and return the funds during the 2013-14 year.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

8.6.148

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(4,190,313.00)	(4,118,144.00)	-1.7%	(72,169.00)	Met
1st Subsequent Year (2012-13)	(4,375,312.00)	(4,680,661.00)	7.0%	305,349.00	Not Met
2nd Subsequent Year (2013-14)	(4,780,000.00)	(5,200,000.00)	8.8%	420,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	536,121.00	2,548,551.00	375.4%	2,012,430.00	Not Met
1st Subsequent Year (2012-13)	0.00	817,400.00	New	817,400.00	Not Met
2nd Subsequent Year (2013-14)	0.00	20,000.00	New	20,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	132,812.00	132,812.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	132,182.00	23,360.00	-82.3%	(108,822.00)	Not Met
2nd Subsequent Year (2013-14)	130,000.00	770,000.00	492.3%	640,000.00	Not Met

1d. Capital Project Cost Overruns

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

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

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

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

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

Explanation: (required if NOT met)

In his 2012-13 State budget proposal, the Governor has proposed eliminating Transportation funding for school districts permanently. For WPUSD, this amounts to $335k per year. This reduction is reflected in 2012-13 and 2013-14.

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

Explanation: (required if NOT met)

The District will transfer just over $2m from its Deferred Maintenance Fund to the General Fund in the current year. Effective 2012-13, the Food Services fund will pay the General Fund $17,400 per year in utilities costs. In 2012-13, a $750k transfer will be made from Fund 17 to Fund 01, which will be repaid in 2013-14.

8.6149

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

Explanation:
(required if NOT met)

Beginning in 2012-13, the District will no longer transfer the Adult Education Tier III revenues to Fund 11. In 2013-14, the District will repay Fund 17 for the $750k that will be transferred from Fund 17 to Fund 01 in 2012-13.

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

Project Information:
(required if YES)

8.6.150

S6. Long-term Commitments

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

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases		01/8011, 12/8590, 49/8622	01/743x, 12/7439, 52/743x	131,065
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	6,375,694
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	1,919,038
State School Building Loans				
Compensated Absences		01/8xxx,11/8xxx,12/8xxx,13/8xxx,25/8xxx	01/1xxx&2xxx,11/1xxx&2xxx,12/2xxx,13/2xxx,21/2xxx,25/2	
Other Long-term Commitments (do not include OPEB):				
Mello Roos Bonds		49/8622	49/743x	13,465,000
Series 2008 COP		49/8622	49/743x	32,370,000
Series 2008B COP		49/8622	49/743x	36,725,000
Series 2009 COP		49/8622	49/743x	52,505,000
Series 2011 COP		49/8622	49/743x	0
Accreted Interest on GO Bond		51/861x	51/7439	
Series 2006A COP (refinanced 11/12)		49/8622	49/743x	8,000,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	122,247	96,226	18,316	18,316
Certificates of Participation	See Below			
General Obligation Bonds	1,460,000	1,585,000	1,705,000	1,840,000
Supp Early Retirement Program	0	383,808	383,808	383,808
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello Roos Bonds	938,396	937,596	940,946	938,190
Series 2008 COP	1,569,505	1,569,505	1,569,505	1,569,505
Series 2008B COP	1,843,194	1,843,194	1,843,194	1,843,194
Series 2009 COP	3,719,136	3,059,539	3,067,414	3,163,489
Series 2011 COP	0	280,020	559,910	559,956
Accreted Interest on GO Bond	769,336	725,768	672,003	607,082
Series 2006A COP (refinanced 11/12)	292,000	8,137,370		
Total Annual Payments:	10,713,814	18,618,026	10,760,096	10,923,540
Has total annual payment increased over prior year (2010-11)?		**Yes**	**Yes**	**Yes**

8.615

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District refinanced its Series 2006A COP in the current year, therefore, paying back the entire principal amount of $8,000,000. Interest payments on the Series 2009 COP will increase slightly over the next two years. The District only paid about one-half of one year's interest on the Series 2011 COP in the current year but will begin to make the full payment effective 2012-13.

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

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

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

No

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

Explanation:
(Required if Yes)

8.6152

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	2,980,414.00	2,980,414.00
b. OPEB unfunded actuarial accrued liability (UAAL)	593,005.00	593,005.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Oct 16, 2010	Oct 16, 2010

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	441,083.00	441,083.00
1st Subsequent Year (2012-13)	441,083.00	441,083.00
2nd Subsequent Year (2013-14)	441,083.00	441,083.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2011-12)	236,627.00	240,727.00
1st Subsequent Year (2012-13)	248,458.00	252,763.00
2nd Subsequent Year (2013-14)	260,881.00	265,402.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2011-12)	174,463.00	174,463.00
1st Subsequent Year (2012-13)	178,034.00	178,034.00
2nd Subsequent Year (2013-14)	214,023.00	214,023.00
d. Number of retirees receiving OPEB benefits		
Current Year (2011-12)	37	37
1st Subsequent Year (2012-13)	37	37
2nd Subsequent Year (2013-14)	37	37

4. Comments:

8.6.153

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

8.6154

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	324.0	311.8	291.8	291.8

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

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

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

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Approved 2/28/12

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? No
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? No
If Yes, date of budget revision board adoption: Affects 12/13

4. Period covered by the agreement: Begin Date: Jul 01, 2012 End Date: Jun 30, 2013

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	0	(1,164,073)	0
% change in salary schedule from prior year	-1.1%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

8.6155

Negotiations Not Settled

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,570,000	3,736,000	3,902,000
3. Percent of H&W cost paid by employer	Cap @ K+C+Den+Vis or HDHP	Capped @ K+C+Den+Vis or HDHP	Cap @ K+C+Den+Vis or HDHP
4. Percent projected change in H&W cost over prior year	.7% (due to staff retirements)	4.6%	4.3%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	495,305	508,183	510,056
3. Percent change in step & column over prior year	2.6%	2.6%	2.6%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

8.6156

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	192.1	185.1	173.9	173.9

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 66,000

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases	0	(281,192)	0

8.615?

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

		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,593,000	1,570,000	1,570,000
3.	Percent of H&W cost paid by employer	$12,224/yr for 1.0 FTE or HDHP	$12,224/yr for 1.0 FTE or HDHP	$12,224/yr for 1.0 FTE or HDHP
4.	Percent projected change in H&W cost over prior year	0.0%	-1.4% (due to layoffs)	0.0%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	39,183	39,575	35,508
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

8.6.158

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	44.4	44.2	41.5	41.5

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes
If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0	(94,704)	0
Change in salary schedule from prior year (may enter text, such as "Reopener")		Eight furlough days	

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 17,653

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4. Amount included for any tentative salary schedule increases	0	(56,736)	0

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	511,000	508,000	508,000
3. Percent of H&W cost paid by employer	$12,224/yr for 1.0 FTE or HDHP	$12,224/yr for 1.0 FTE or HDHP	$12,224/yr for 1.0 FTE or HDHP
4. Percent projected change in H&W cost over prior year	0.0%	-0.6%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,000	24,000	5,275
3. Percent change in step and column over prior year	0.8%	0.6%	0.2%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	55,550	55,550	55,550
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

8.6159

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

8. 6160

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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