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	2011 CBEDS	06/01/12	08/29/12
Sheridan School (K-5)	78	83	86
First Street School (K-5)	462	450	464
Carlin C. Coppin Elementary (K-5)	424	425	413
Creekside Oaks Elementary (K-5)	629	617	565
Twelve Bridges Elementary (K-5)	687	674	701
Foskett Ranch Elementary (K-5)	556	571	548
Lincoln Crossing Elementary (K-5)	631	634	686
Glen Edwards Middle (6-8)	721	688	684
Twelve Bridges Middle School (6-8)	823	825	855
Lincoln High School (9-12)	1,507	1,416	1,526
Phoenix High School (10-12)	70	62	58
PCOE Home School	0	0	0
TOTAL:	**6,588**	**6,445**	**6,586**

State Preschool

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

Pre-K/Special Ed

Foskett	6
FSS PPPIP	52
CCC	1

Adult Education

First-5 Program

First Street	20 A.M. /19 P.M.
Sheridan	15 A.M. /15 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
September 18, 2012, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, Lincoln, CA 95648

AGENDA

2012-2013 Goals & Objectives (G & O) 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.

6:30 P.M. START

1. **CALL TO ORDER** – Lincoln High School Performing Arts Theater

6:35 P.M.

2. **CLOSED SESSION** – Lincoln High School - Office Conference Room

   2.1 **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

   2.2 **PERSONNEL**
   PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

7:00 P.M.

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

   3.1 **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

   3.2 **PERSONNEL**
   PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

4. **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.

4.1 Classified Personnel Report
4.2 Grand Jury Report Draft Response
4.3 Agreement for Business Services between California Financial Services and WPUSD.
4.4 Agreement for Internal Revenue Code Section 125 Services between Flex-Plan, Inc. and WPUSD.
4.5 Agreement for Daily Programs at Sheridan Elementary School and First Street Elementary School between First 5 Placer and WPUSD.
Roll call vote:

5. 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.

6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Jillian Loya
6.2 Western Placer Teacher's Association – Mike Agrippino
6.3 Western Placer Classified Employee Association – Mike Kimbrough
6.4 Superintendent - Scott Leaman

7. ♦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.

7.1 Information/ Discussion **IMPENDING HOUSING DEVELOPMENT WITHIN WPUSD BOUNDARIES – Leaman** *(12-13 G & O Component I, II, III, IV, V)*

•At the September 4, 2012 Board of Trustees meeting, staff shared more information on a possible action items for options in funding future school construction. Staff will now report out on actions taken to date and any future actions that will be brought to the Board in the future. These items include:

- Progress on collaborative workings with local jurisdictions to ensure complete communities
- Resolution or Board Policy(ies) for school facility financing
- School Facility Improvement District(s) within the District's boundaries
- Master planning process for sites that have acreage available for expansion with portables

7.2 Information/ Discussion **REVISED BOARD POLICY 7210 (FACILITY FUNDING) – Leaman, Lopes, Steer** *(12-13 G & O Component I, III, IV, V)*

•Over several meetings, the Board have discussed the funding of future school sites to be located in the Village area of the City of Lincoln General Plan. One of the items requested by the Board during these discussions is the establishment of a policy concerning facility financing. WPUSD Board Policy 7210 will be

amended to include the philosophy and funding options for development. A draft for Board discussion is attached.

7.3 Information **PRELIMINARY LOOK AT STAR TEST SCORES 2012 – Boyle** *(12-13 G & O Component I, II, III, IV, V)*

•STAR Test score results from April 2012 testing have been received from the California Department of Education (CDE). Individual student results have been mailed home and school and grade-level/course results have been distributed to school sites. CDE has not yet released the Academic Performance Index (API) or the Annual Yearly Progress (AYP) results for schools or for school districts. Those results should be released in mid-October, a one-month delay caused by students around the state (NOT WPUSD) taking photos of STAR test questions and posting them on the internet, resulting in recalculations of testing items and results.

7.4 Action **AVENTA K/12 LEARNING CONTRACT – Boyle** *(12-13 G & O Component I, II, III, IV, V)*

•Western Placer Unified School District is committed to providing appropriate and innovative instructional programs to its students. Two years ago, Lincoln High School and Phoenix High School experimented with limited online courses for the purposes of credit recovery for high school students who were behind on credits toward graduation. Last summer, online learning was added as a summer school option for high school juniors and seniors who were credit-deficient toward graduation. Online learning is not intended to replace existing classes, but to offer extensions to what is currently available through our more traditional "seat-time" programs.

7.5 Discussion/ Action **APPROVE RESOLUTION NO. 12/13.8 TO ADOPT THE 2012-13 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT - Lopes** *(12-13 G & O Component I, II, III, IV, V)*

•Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, and established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Roll call vote:

7.6 Action **APPROVE RESOLUTION NO. 12/13.9 IN ORDER TO APPOINT A REPRESENTATIVE AND AN ALTERNATE TO THE SCHOOLS INSURANCE GROUP JOINT POWERS BOARD - Lopes** *(12-13 G & O Component IV, V)*

•As a participating agency in Schools Insurance Group, WPUSD must delegate a representative as a member of the Joint Powers Board and an alternate to serve in the absence of the representative.

Roll call vote:

7.7 Discussion/ Action **ZEBRA EXPRESS BUS – Leaman, Lopes** *(12-13 G & O Component I, III, IV, V)*

•The district began an express bus route this year that serves the south potion of the district and the high school. The route begins at Catta Vedera and ends at the Lincoln High School with stops at the Lincoln Library and Lincoln Crossing

Marketplace. The route currently costs the district approximately $50,000.00 a year to operate.

7.8 Discussion/ Action **GUEST BUS RIDERS – Leaman, Lopes** *(12-13 G & O Component I, III, IV, V)*

•To reduce transportation costs, the district has enacted a policy to transport regular bus riders that live outside city limits only. The only current exceptions are the bus that serves the Carlin C. Coppin area, transporting students to Twelve Bridges Middle School, and the Express Bus. District administration is requesting expansion of this policy in limited circumstances with defined parameters.

7.9 Information/ Discussion **INTERDISTRICT PROCESS UPDATE – Leaman** *(12-13 G & O Component I, II, III, IV, V)*

•As an update to the interdistrict process and past discussions with the Board concerning the Lincoln High School Tour, I have met with Mr. Berns. He is recommending the following:

~Changing the title of the tour to "Introduction to Lincoln High School"
~Hold the introduction in the school theater
~Highlight programs, classes, clubs, interventions, AP classes, etc.
~Admin/Counselors, students, teacher to be present for the presentation
~Hold a question and answer session
~Show the attendees that not only is Lincoln High School academically rigorous, but we are a family.
~Administrators and counselors will meet with parents and students in the Performing Arts building at 3:15 on Jan. 22, Feb. 18, Mar. 19, Apr. 16, May 21, and Jun 11.

7.10 Information/ Discussion **2012-13 DISTRICT GOALS AND OBJECTIVES - Leaman** *(12-13 G & O Component I, II, III, IV, V)*

•Draft objectives based on district goals will be discussed with the board.

7.11 Action **ADOPTION OF NEW AND REVISED POLICIES, REGULATIONS AND EXHIBITS – Leaman** *(12-13 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.

- AR 5141.21 Administering Medication and Monitoring Health Conditions
- BP/AR/E 6161.1 Selection and Evaluation of Instructional Materials

7.12 Discussion/ Action **APPROVAL OF THE 2011-12 UNAUDITED ACTUALS - Lopes** *(12-13 G & O Component I, II, III, IV, V)*

•The 2011-12 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund expenditures exceeded revenues by $2,373,263, leaving an ending fund balance of $6,576,692. Unrestricted fund balance increased by $483,272 and restricted fund balance increased by $271,660. While the ending fund balance is $870,000 higher than the estimated actuals presented in June 2012 with the adopted budget agenda, it is important to review the line item changes. Revenues are greater than estimated by $489k due primarily to increased lottery

revenues ($183k), bus sales ($90k), School Insurance Group credits ($76k), increased AB 100 Mental Health funding ($50k), and increased MAA revenues ($20k). Expenditures and other outgo are $470k less than estimated due to savings in supplies and other operating expenses for the year some of which was categorical and will be rolled over to the next fiscal year. $2.75 million was transferred into Fund 01 from other funds as a result of GASB 54 requirements. This represents $2.0 million in deferred maintenance funds from Fund 14 and $750k in Wetland Reserves from Fund 17. Without these transfers, Fund 01 would have had a $1.9 million deficit.

8. BOARD OF TRUSTEES

8.1 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

8.2 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢ **October 2, 2012** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School

➢ **October 16, 2012** 7:00 P.M., Regular Meeting of the Board of Trustee – Foskett Ranch Elementary School

10. 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: **Lincoln High School – Office Conference Room**
Date: **Tuesday, September 18, 2012**
Time: **6:35 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
- DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION

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**
   a. 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

F **DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION**
   a. Prevent the disclosure of confidential student information.

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:
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:
September 18, 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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SUBJECT:
PUBLIC 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:
September 18, 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

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director, Human Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

September 18, 2012

CLASSIFIED/MANAGEMENT

NEW HIRES

1. **Name:** Juan Hernandez
   Position: Campus/Café Supervisor
   Salary: CSEA, Range 13, Step A
   Hours: 2 Hours/5 days a week
   Days: 10 Months/Year
   Effective: 9/4/12
   Site: Glen Edwards Middle
   Funding: General
   Replacement Position

2. **Name:** Ashlie Snider
   Position: Inst. Aide, Grant Funded
   Salary: Range 1, Step A
   Hours: 3.5 Hours/5 days a week
   Days: 10 Months/Year
   Effective: 9/12/12
   Site: Creekside Oaks Elementary
   Funding: Categorical
   Replacement Position

3. **Name:** Mark Telles
   Position: Inst. Aide, Grant Funded
   Salary: Range 1, Step A
   Hours: 3.5 Hours/5 days a week
   Days: 10 Months/Year
   Effective: 9/10/12
   Site: Creekside Oaks Elementary
   Funding: Categorical
   Replacement Position

ASSIGNMENT CHANGE

1. **Name:** Heather Steer
   Position: Facilities Coordinator
   Hours: 8 Hours/5 days a week
   Days: 220 Days/Year
   Effective: 9/12/12
   Site: District Office

RESIGNATIONS

1. **Name:** Julie Allen
   Position: Preschool Instructor
   Site: Carlin C. Coppin Elementary
   Hours: 3 Hours/Day
   Effective: 9/30/12

2. **Name:** Jill Roberson
   Position: Inst. Aide, Grant Funded
   Site: Glen Edwards Middle
   Hours: 3.5 Hours/Day
   Effective: 9/28/12

3. **Name:** Kathy Risucci
   Position: Intervention Service Provider
   Site: Twelve Bridges Middle
   Hours: 3 Hours/Day
   Effective: 9/21/12

4.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Grand Jury Report Draft Response

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District Office

FINANCIAL INPUT/SOURCE:
Various Funds

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Attached is the draft grand jury response that is due October 1, 2012.

RECOMMENDATION:

This item is for information only.

4.2

WESTERN PLACER
UNIFIED SCHOOL DISTRICT
600 SIXTH ST, SUITE 400, LINCOLN CA 95648
PH: 916-645-6350

Board of Trustees: Paul Long
Brian Haley
Paul Carras
Kris Wyatt
Damian Armitage

Superintendent: Scott Leaman

September 12, 2012

Mr. John L. Wilhelm, Forman
Placer County Grand Jury
11490 C Avenue
Auburn, CA 95603

The Honorable Alan V. Pineschi
Presiding Judge of the Superior Court
County of Placer
P.O. Box 619072
Roseville, CA 95661

RE: Response to the 2011-12 Placer County Grand Jury Report concerning the Lincoln Twelve Bridges Library

Dear Judge Pineschi and Foreman Wilhelm,

As one of the partners in the Lincoln Twelve Bridges Library, we are proud of the interagency cooperation of all three entities as we work together to provide library services to the citizens of Lincoln. Interagency partnerships such as this one require collaborative planning, well-defined goals, and mutual respect. All three agencies have worked jointly towards a successful partnership. Our responses to the Grand Jury Report findings and recommendations are outlined below.

FINDINGS

We disagree with the following findings:

F1 - The Agencies have been attempting, without success, to define the minimal level of core services necessary for the operation of the Library.

Library services have been adjusted based on current economic conditions and the funding available from the partners.

F2 - Library hours of operation do not meet the requirement of the MOU.

The MOU outlines the management and budget development process for the library, which include hours and staffing. Included in the MOU is the statement, "The City Manager, following consultation with the LAC, may modify the daily scheduled hours" (p.13).

We partially agree with the following findings:

4.2.1

F3 - Sierra College has failed to pay its full portion of operating expenses for the year 2010-2011.

Western Placer Unified School District was present when representatives from Sierra College reported to the Library Advisory Committee Meeting held November 5, 2009 that the college would be decreasing their contribution to the library. This contribution figure was used to establish a new budget for the library. The agencies are currently abiding by the financial percentage responsibilities outlined in the MOU.

F4 - Sierra College is obligated to repay a loan of $747,823 to the City of Lincoln by June 30, 2013.

The source of funds for this obligation are "the proceeds of sale of real property and school bond proceeds" as described on page 16 of the MOU. Concerning the sale of real property, Western Placer Unified intends to purchase land from Sierra College when funds are available based on the February 10, 2004 agreement approved by both boards. The treatment of school bond proceeds is outlined on page 17 of the MOU, including a loan to the college from the city.

We agree with the following finding:

F5 - The Joint Use Cooperative Agreement with the Agencies assumes the eventual construction of a WPUSD high school and a Sierra College campus at the Library site.

RECOMMENDATIONS

R4 - That a new MOU properly reflecting the current and future use of the Library site be created by the Agencies.

This recommendation has not yet been implemented, but will be implemented in the future. The Agencies recently met to begin discussions on a process to modify the MOU. A modified MOU should be completed by July 1, 2013.

Scott Leaman
Superintendent

Cc: Jim Estep, City Manager, City of Lincoln
William Duncan, III, President, Sierra College

Lincoln All-America City 2006

4.2.2

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.

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

SUBJECT:

Agreement for Business Services between California Financial Services and WPUSD

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

September 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

Whereas the Board of Trustees has been presented with and has accepted a resignation letter from Joyce Lopes, Assistant Superintendent of Business Services, the district has contracted with California Financial Services to provide certain business service to assist the district during the district's search for a new Assistant Superintendent of Business Services.

RECOMMENDATION:

Staff recommends the Board of Trustees ratify the agreement for certain business services between California Financial Services and Western Placer Unified School District.

BUSINESS SERVICES AGREEMENT

By and Between

CALIFORNIA FINANCIAL SERVICES

and

WESTERN PLACERUNIFIED SCHOOL DISTRICT

Dated September 10, 2012

43.1

THIS AGREEMENT, dated September 10, 2012, by and between the WESTERN PLACERUNIFIED SCHOOL DISTRICT, located in Placer County, California, a school DISTRICT duly organized under the laws of the State of California (the "DISTRICT"), and C Financial Investment, Inc., a California corporation d.b.a. CALIFORNIA FINANCIAL SERVICES (the "CONSULTANT").

WITNESSETH:

WHEREAS, the DISTRICT needs the CONSULTANT to provide certain ***services as outlined in the job description for Assistant Superintendent of Business and Operations with the exception of long range fianancial facilities development planning (Business Services)*** needed to assist the DISTRICT;

WHEREAS, the DISTRICT has established its need for assistance in ***Business Services***; while the District searches for a new Chief Business Official;

WHEREAS, within ***Business Services,*** CONSULTANT will provide the DISTRICT with strategic recommendations regarding planning, budgeting, labor negotiations, and other various business functions;

WHEREAS, the DISTRICT has determined that the CONSULTANT is qualified to render the services necessary to provide the District with interim Chief Business Official tasks;

WHEREAS, the DISTRICT will retain full responsibility for the selection of projects and tasks for the CONSULTANT;

NOW, THEREFORE, it is mutually agreed as follows:

The DISTRICT hereby retains the CONSULTANT to perform the services, upon the terms, subject to the conditions, and in consideration of payments as hereinafter set forth.

The CONSULTANT shall perform the following services in a diligent manner meeting the usual and customary professional standards for such services under the terms of this AGREEMENT:

I. COMPENSATION FOR SERVICES RENDERED

A. The CONSULTANT shall be compensated at $1100 per day.

B. The CONSULTANT shall be reimbursed for out-of-pocket expenses, which include extraordinary travel expenses, charges for outside services specifically requested by the DISTRICT, filing fees, other printing charges and other like expenditures -- provided that if these expenses cumulatively exceed $500.00, consultant shall obtain the prior written approval of an authorized DISTRICT representative. The CONSULTANT shall be

reimbursed for such expenses upon submitting an itemized statement therefore. These costs shall be billed monthly, if incurred, and payable within thirty (30) days.

C. OTHER MATTERS

A. **Severability** - Should any portion of the AGREEMENT be invalidated through legal proceedings, the remaining portions of the AGREEMENT shall remain valid and binding upon both parties.

B. **Subconsultants** – The CONSULTANT shall utilize inputs and data provided by other consultants as needed. The CONSULTANT agrees that all payments to such subconsultants shall be the sole responsibility of the CONSULTANT but only to the extent of payments received from the DISTRICT for such services.

C. **Independent Contractor Status** - CONSULTANT and any and all agents and employees of CONSULTANT shall perform the services required pursuant to this AGREEMENT as an independent contractor, not as officers, employees or agents of the DISTRICT. In providing the services contemplated by this AGREEMENT, the CONSULTANT shall maintain a professional and working relationship with the DISTRICT. If requested by the DISTRICT CONSULTANT will supply certificate of Worker's Compensation Insurance, Liability Insurance, and Errors & Omissions Insurance up to $1.0 million, and if any other directed projects requires additional bonding that will be separately agreed to.

D. **Indemnity** - CONSULTANT shall indemnify, defend and save the DISTRICT, its Board of Trustees, officers, agents, and employees harmless from any and all claims, damages, losses, causes of action and demands, including reasonable attorney's fees and costs, incurred in court action to the extent said claims result from CONSULTANT'S performance of or failure to perform any of the duties contemplated by this AGREEMENT. DISTRICT shall indemnify, defend and save the CONSULTANT, its officers, agents, and employees harmless from any and all claims, damages, losses, causes of action and demands, including reasonable attorney's fees and costs, incurred in court action to the extent said claims result from DISTRICT's performance of or failure to perform any of the duties contemplated by this AGREEMENT.

E. **Taxes** - CONSULTANT shall be liable and solely responsible for paying all required taxes, including, but not limited to, federal and state income taxes and social security taxes. CONSULTANT agrees to indemnify, defend and hold the DISTRICT harmless from any liability which CONSULTANT man incur to the Federal or State governments as a consequence of this AGREEMENT. All payments to the CONSULTANT shall be reported to the appropriate State and Federal tax authorities as required.

F. **Amendment** - This AGREEMENT cannot be changed or supplemented orally and may be modified or suspended only by written instrument executed by all parties.

G. **Compliance with Law** - While performing the services contemplated by this AGREEMENT, CONSULTANT agrees to comply with all applicable laws and regulations.

H. **Work Records** - All original written work products generated by CONSULTANT, shall be deemed to be property of the DISTRICT provided that the DISTRICT shall only be entitled to a printed copy of outputs and data from any proprietary software or spreadsheets and not the software or spreadsheets themselves. Both parties acknowledge that the right to own original work product does not include any ownership interest in or continuing right to use proprietary software or spreadsheets designed by or for the CONSULTANT. CONSULTANT

shall be entitled to retain copies of all written work and the data contained in proprietary software or spreadsheets for its records for such period of time as the DISTRICT may have the legal right to claim damages for breach of contract arising from the work. After that time has passed or upon delivery of a waiver of right to litigate any matters hereunder, the DISTRICT may request in writing that such documents be returned to them at the DISTRICT'S expense or destroyed by the CONSULTANT provided that reasonable assurance is given to the CONSULTANT that any right to seek recovery through litigation relating to the work has passed. DISTRICT shall bear responsibility to direct CONSULTANT to dispose of any such property as it may wish to assert its ownership rights in.

I. **Entire AGREEMENT** - This AGREEMENT constitutes the entire AGREEMENT between the parties and supersedes all prior negotiations, representations, or AGREEMENTs, either written or oral.

J. **No Assignment** - The CONSULTANT many not assign or transfer any rights granted or obligations assumed under this AGREEMENT.

K. **Execution of the AGREEMENT in Counterparts** - This AGREEMENT may be executed in several counterparts each of which shall be an original.

L. **Term of the AGREEMENT** - The basic term of this AGREEMENT shall be five (5) years commencing on the date of signing hereof.

M. **Renewal of the AGREEMENT** - At the expiration of the initial term, this AGREEMENT shall automatically renew on a month-to-month basis unless otherwise terminated or extended for a longer term by the mutual consent of the parties. Any renewal shall be considered an extension of the original AGREEMENT for the purposes of calculating fees.

N. **Termination of the AGREEMENT** - This AGREEMENT may be terminated at the end of the third fiscal year following the date of signing hereof and at the end of each fiscal year by either the DISTRICT or the CONSULTANT, with or without cause, with at least 30 days written notice by either party that either or all parties have elected such termination, provided that all work completed and partially completed work has been paid in full by the date of such notice. All other fees are due and payable upon termination.

O. **Fee Disputes** – Both parties shall act in good faith to resolve any disputes regarding the amount or timing of fees due under this AGREEMENT. Should good faith negotiations fail to produce a mutually satisfactory resolution of such disputes, the prevailing party in any litigation arising thereafter shall be entitled to recover normal and customary legal fees and out of pocket costs related to any such litigation.

P. The DISTRICT and CONSULTANT shall work together in a cooperative manner and use their best efforts to achieve the goals of this AGREEMENT in a timely manner.

IN WITNESS WHEREOF, the DISTRICT has caused these presents to be properly executed and the CONSULTANT has caused these presents to be properly executed, as of the date hereinabove set forth.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____
Authorized DISTRICT Representative

Date: 9/12/12

CALIFORNIA FINANCIAL SERVICES

By: _____
R. Mark Epstein
Managing Director

Date: _____

Western Placer Unified School District

POSITION DESCRIPTION

Position Title: **ASSISTANT SUPERINTENDENT OF BUSINESS and OPERATIONS**
Department: Business, Finance, Facilities, Maintenance
Reports to: District Superintendent

SUMMARY:

Responsible for the administration of the overall business, financial and facility operations of the district, including all business services functions, ~~facility development,~~ maintenance and operations, transportation, nutrition services and risk management. Member of the Superintendent's Management Team with a central role in school district planning and analysis of current programs, support systems and expenditures.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Responsible for budget development, administration and long range financial planning for the District. Prepares and monitors the annual budget.
* Provides leadership, support, oversees and evaluates administration of assigned departments for the purpose of ensuring effective delivery of services to schools, departments and the community.
* Administers and interprets statutes, regulations and policies concerned with the responsibilities of business, finance, transportation, nutrition services, facilities, operations and maintenance.
* Prepares financial, business and facility reports for the Superintendent, staff, Governing Board, and county, state and federal agencies.
* Provides leadership for all aspects of State Facilities and Deferred Maintenance Programs including ~~eligibility, design approval and facilities grant awards~~. Prepares accurate and timely financial reports of facilities projects, ~~State Facilities Grants~~ and State Deferred Maintenance Program.
* Represents the District in meetings with administrators, professional staff, business leaders, governmental representatives and the public concerning facilities and operations, including supervising the negotiations of mitigation agreements.
* Assists the Superintendent and staff to analyze financial and educational issues and develop solutions to problems, which ultimately improve daily operations.
* Participates with county and state organizations in staying abreast of school finance, business and facility reform and other district-related issues.
* Advises the Superintendent on all fiscal matters ~~and in long range facilities~~, operations planning, and policy development on District matters related to projected needs.
* Attends board meetings and advises as to business, facility and operations requirements, responsibilities, and fiscal conditions of the district.
* Identifies all revenue sources (Federal, State, County and local) to ensure the district will receive all available revenues.
* Supervises and monitors the accounting, payroll, expenditure, and internal audits systems for all funds.
* Supervises the collection of developer fees and Mello Roos taxes for the purpose of ensuring accurate and timely receipt and recording of funds.
* ~~Coordinates the analysis of sites, the acquisition of property and the development of designs and plans for the purpose of carrying out the District's facilities master plan~~.

* ~~Administers the facility development programs including quantifying financial need, determining and developing demographic data, supervising work of architects and other consultants, and administering the State building process~~.
* Works effectively with developers, contractors, inspectors, architects and specialized consultants. Represents the district in vendor contractual negotiations and commitments.
* Establishes collaborative working relationships with school site administration and staffs. Fosters a client-focused approach to departmental work.
* Represents the District for financial matters related to collective bargaining negotiations.
* Participates as a member of the Superintendent's Cabinet. Works closely with members of the District Management Team.
* Performs other duties similar to the above in scope and function as required.

SUPERVISORY RESPONSIBILITIES:
Manages subordinate supervisors for Business and Finance, Facilities, Maintenance and Operations, Food Service Department, and Transportation Department. Is responsible for the overall direction, coordination, and evaluation of these units. Carries out supervisory responsibilities in accordance with the District's policies and all applicable laws.

Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems. Ensures that employee evaluations are done in accordance with District policies and in a timely manner.

QUALIFICATION REQUIREMENTS:
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:
Bachelors Degree in Business Administration, with a major in accounting, finance, or general business. A master's degree in Business or Public Administration is desirable. Five years of responsible management/supervisory experience within a business environment. At least three of those years in an educational business function is desirable.

CERTIFICATES, LICENCE, REGISTRATIONS:
Must possess a valid California Drivers' License and be insurable. CPA and/or further coursework in Educational Facilities Planning and Construction preferred.

LANGUAGE SKILLS:
Ability to read, analyze, and interpret common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from customers, regulatory agencies, or members of the business community. Ability to write speeches and articles for publication that conform to prescribed style and format. Ability to effectively present information to administrators, public groups/community, and Board of Trustees.

MATHEMATICAL SKILLS:
Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations. Ability to apply financial concepts such as compound interest, time value of money, tax rates and discounts.

REASONING ABILITY:
Ability to define problems, collects data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

OTHER SKILLS and ABILITIES:

Knowledge of:

* Extensive knowledge of California education code, school laws, facilities and construction regulations, procedures and practices;
* Theory and practice of modern school business management;
* Governmental budgeting, accounting, purchasing and contracts;
* Audit and fiscal control procedures;
* Maintenance and operations as it relates to ongoing site support including custodial functions.
* Staff development and effective management techniques;
* Technology and the implementation of technological advances for facilities and operations applications;
* Facilities acquisition and modern school construction techniques;
* Laws and regulations affecting the operations of the department, school district and school construction management, as necessary.

Ability to:

* Plan, direct, establish priorities and coordinate a variety of complex technical operations;
* Prepare and/or present clear and concise reports regarding complex information;
* Use positive interpersonal skills to provide effective leadership to staff and to work collaboratively with those contracted in the course of work;
* Apply knowledge and understanding of management to analyze and identify present and potential problems, develop and evaluate alternate solutions and propose appropriate plans of action;
* Interpret and apply laws, rules, regulations and policies related to facilities matters;
* Make use of technology for information, communication and data management.

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.

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 very quiet.

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. The individuals currently holding this position perform additional duties and additional duties may be assigned.

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:

Agreement for Internal Revenue Code Section 125 Services between Flex-Plan, Inc., and WPUSD

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

September 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer USD worked with our Benefits Consultant, Diane Christian, from Woodruff Sawyer & Company to evaluate the costs and services for our Flex 125 3rd Party Administrator (TPA). After comparing several companies, Ms. Christian recommended we use Flex-Plan, Inc., as our 125 TPA. The conversion from AFLAC to Flex-Plan, Inc., will help us streamline our benefits program. The employees currently on voluntary AFLAC plans can maintain those plans and move to an individual EFT arrangement.

RECOMMENDATION:

Staff recommends the Board ratify the agreement between Flex-Plan, Inc., and Western Placer Unified School District for Internal Revenue Code Section 125 services.

FLEX-PLAN
SERVICES INCORPORATED

KNOWLEDGEABLE INNOVATIVE ESTABLISHED

ADMINISTRATIVE SERVICES AGREEMENT

(For Sec 125 Cafeteria Plan with Premium Conversion, and Health & Day Care Flexible Spending Arrangements)

This Administrative Services Agreement ("**Agreement**") between Flex-Plan Services, Inc. ("**Flex-Plan**") and Western Placer Unified School District ("**Employer**"), effective September 1, 2012 specifies the services to be provided by Flex-Plan to Employer, and to Employer's enrolled eligible employees ("**Participants**"), in the ongoing administration of the Employer's Benefit Plan (the "**Plan**") under I.R.C. Section 125 and the specified responsibilities of the Employer.

The Employer shall be the Plan Administrator, Plan Sponsor, and Named Fiduciary, and Flex-Plan shall be the administrative firm which shall be engaged as an independent contractor in the performance of administrative services for the Plan.

NOW, THEREFORE, for good and valuable consideration, the parties agree that Flex-Plan will perform the following services on behalf of Employer pursuant to the terms of this Agreement, and the Employer shall perform its responsibilities and make payments as described herein:

1. RESPONSIBILITIES OF FLEX-PLAN

1.1 PLAN DESIGN AND IMPLEMENTATION

Flex-Plan shall:

1.1.1 Determine Plan provisions, contributions, options, specifications, subject to the direction and approval of Employer.

1.1.2 Prepare the Plan document and the summary Plan description to be submitted to the Employer for customization or revision.

1.1.3 Determine processing and administration specifications.

1.2 OPEN ENROLLMENT AND COMMUNICATION

Flex-Plan shall:

1.2.1 Design, prepare and deliver to Employer enrollment forms and informational enrollment packets (electronic soft copy version available as well as hard copy).

1.2.2 Provide and maintain claim forms to Employer and Participants.

1.2.3 Maintain operational toll-free telephone customer assistance (1-800-669-FLEX) for Participant and Employer use, weekdays, 7 a.m. to 5 p.m. Pacific Time, excluding holidays.

1.2.4 Maintain operational web site information, for the benefit of Employer and Participants, at: www.flex-Plan.com.

1.2.5 Provide and maintain operational electronic format for enrollment data transfer to Employer.

1.3 PLAN PROCESSING AND ADMINISTRATION

Flex-Plan shall:

1.3.1 Provide claim reimbursements by check or direct deposit, and if requested by the Employer to be distributed, account statements, according to applicable laws, rules and regulations. Such claim reimbursements will be issued within two business days after the later of: (1) the scheduled processing date; (2) the date Employer reconciles the Eligibility and Payroll Deduction Report ("**EDR**") or submits an approved payroll report; or (3) the receipt of Employer Contributions as required in Exhibit B.

1.3.2 Provide reports to Employer, including:

1.3.2.1. EDR, which is available online each pay date, and reconciled by the Employer and submitted to Flex-Plan via our secure website;

1.3.2.2. Year to date Participant, and aggregate, account balances; and

1.3.2.3. Disbursement worksheet itemizing all reimbursements for each processing date.

1.3.3 Provide annual forfeiture report, for funds that have been forfeited, within ninety (90) days after the Plan's claims run-out period has expired.

1.4 PLAN COMPLIANCE

Flex-Plan shall:

1.4.1 Prepare and propose to the Employer all Plan documents to be reviewed by the Employer, approved or modified by the Employer, and delivered back to Flex-Plan.

1.4.2 Prepare and propose to the Employer the summary Plan description to be reviewed by the Employer, approved or modified by the Employer, and delivered back to Flex-Plan; then to be maintained by Flex-Plan, available in an electronic format.

1.4.3 Store and retain claims for eight (8) years.

1.4.4 Perform claims adjudication, including verification of date, service, and cost of service.

1.4.5 Perform annual nondiscrimination testing. Testing is contingent upon the return of the nondiscrimination request for information and will be conducted at no additional cost.

1.5 ENROLLMENT MEETINGS & BENEFIT FAIRS

1.5.1 Flex-Plan shall provide on-site enrollment meetings and attendance at benefit fairs, as reasonably requested by Employer, for any fees and costs set forth in attached Exhibit A.

1.6 CONTRACT COMPLIANCE

1.6.1 Flex-Plan will comply with, and all deliverables provided by Flex-Plan to the Employer or Participants under this Agreement shall comply with, all applicable codes, rules and regulations, including, but not limited to 26 USCS.

2. FEE SCHEDULE

The Fee Schedule, of costs and fees to be paid by the Employer to Flex-Plan, is attached hereto as Exhibit A.

3. RESPONSIBILITIES OF THE EMPLOYER

3.1 PAYMENT

Employer will remit full payment to Flex-Plan of all billed costs and fees, pursuant to the terms of section 2 hereof, within thirty days after delivery to the Employer of the monthly administrative invoice. Balances must be paid before next billing cycle or interest of 1.5% per month (18% APR) will accrue.

3.2 REPORTING

The Employer shall report all new Participants, and all changes in employment or Participant information, and all terminations of Participants from the Plan, and all unpaid Participant leaves of absence, on the same day of each such occurrence. In the event that such occurrences are not timely reported or information not timely verified, and in the event that there are disbursements made by Flex-Plan that would not have been made if the occurrence had been timely reported, then the Employer shall be responsible for such disbursements up to the annual election amount, and shall reimburse Flex-Plan therefore upon request by Flex-Plan. The Employer shall also verify the EDR or submit an approved payroll report, year to date information, and Participant annual elections for each pay date. Employer shall be responsible for all Participant payroll deductions, and shall apply those funds as described herein.

3.3 FUNDING

Terms are set forth in the attached Exhibit B.

3.4 REPORT RECONCILIATION

Employer shall submit an approved payroll file or reconcile Flex-Plan's EDR against payroll deductions for each processing date through Flex-Plan's secure online employer portal. If the Employer cannot or does not perform this responsibility, Flex-Plan may charge the rate described in the attached Exhibit A for reconciling Employer provided payroll reports, as further described in section 3.2 herein. If Employer fails to provide the approved payroll file or reconcile the EDR for more than forty-five (45) days from the pay date deduction Flex-Plan may suspend claim processing.

3.5 NONDISCRIMINATION TESTING

Employer shall complete and return the nondiscrimination request for information each Plan year. Employer shall initiate and timely take corrective action as required in the event the Plan(s) is found to be discriminatory.

3.6 FINAL DETERMINATIONS

Employer shall determine all final benefit appeals, change in status determinations, and Plan eligibility.

3.7 PLAN COMPLIANCE

Employer shall:

3.7.1 Ensure compliance with IRS Code, COBRA, HIPAA, ERISA and other applicable federal and state laws.

3.7.2 Amend the Plan Document as necessary to ensure ongoing compliance with applicable laws and make available the summary Plan description, summary of material modifications and any other required ERISA notices to all Participants.

3.7.3 File any required tax or governmental returns, including, but not limited to, the 5500 or any applicable schedules.

4. ADVERTISING

Flex-Plan may indicate in its marketing materials and proposals to other prospective customers that this Agreement has been awarded, and may describe the nature and objective(s) of this engagement. No such statements by, or materials of, Flex-Plan will disclose any Employer confidential or proprietary information.

5. CONFIDENTIALITY

Flex-Plan respects Employer's and Participants' right to privacy. All Employer data including, but not limited to, all Participant information related to Participants' names, salaries, wage information and healthcare expense data, are confidential and Flex-Plan covenants and agrees that it will not, directly or indirectly, use or disclose confidential data except as otherwise described herein, to Flex-Plan employees, on a need to know basis, as necessary to provide services to the Employer and Participants.. Further, Flex-Plan will maintain all information, medical or otherwise, in compliance with all applicable statutes, codes, and regulations, and as may be required by any governmental regulatory body or any duly constituted court.

6. OWNERSHIP OF REPORTS AND DATA

All reports and data prepared by Flex-Plan, or prepared by Flex-Plan with input from the Employer, pursuant hereto, provided that it is not confidential Participant data, remain the property of the Employer. Flex-Plan will provide the Employer with all data generated pursuant hereto, upon request of the Employer, in electronic or printed format used in its administration procedures.

7. TERM OF AGREEMENT

This Agreement will be effective commencing the date first written above, and shall continue for a period of one year thereafter or until the designated end of the first Plan Year, whichever shall first occur. In the absence of notice of termination by either party more than 30 days prior to the end of the initial term, or prior to the end of a successive term thereafter, then the term hereof shall automatically renew for an additional term of one year at

the end of each successive one-year term. Notwithstanding the foregoing, the term of this Agreement may be terminated by either party, at any time during the initial term or subsequent terms, upon 30 days prior notice from one party to the other. Upon termination of the term hereof, each of the parties agrees that it shall fully comply with the requirements hereof, and shall complete any then-required performance in a timely manner. In the event this Agreement is terminated, all Participant claims submitted to Flex-Plan after the effective date of termination will be returned to Employer. Flex-Plan will have no further responsibility with respect to such claims submitted after the effective date of termination. Flex-Plan reserves the right to retain as an additional administrative fee any interest earned on such funds while held in a Flex-Plan maintained account. Flex-Plan may suspend claim processing and terminate any or all services, in whole or in part, if Employer: files for bankruptcy, becomes or is declared insolvent, is the subject of any proceedings (not dismissed within 30 days) related to its liquidation, insolvency or the appointment of a receiver or similar officer, makes an assignment for the benefit of all or substantially all of its creditors, takes any corporate action for its winding-up, dissolution or administration, enters into an Agreement for the extension or readjustment of substantially all of its obligations, or recklessly or intentionally makes any material misstatement as to its financial condition. Termination of this Agreement shall not terminate the rights or obligations of either party arising prior to the effective date of such termination. The indemnity, confidentiality and privacy provisions of this Agreement shall survive its termination.

8. **INDEMNIFICATION**

The Employer shall defend, hold harmless, and indemnify Flex-Plan from and against any damages, liabilities, claims, costs, and expenses, including reasonable attorneys' fees, whether at arbitration, trial, on appeal, or in any regulatory proceeding (herein collectively "Claims") relating to the Employer's default in performance of any of its duties in this Agreement, or related to the acts or omissions of the Employer; provided, however, that the obligation to defend, indemnify, and hold harmless shall not apply to the extent such Claims result from the acts or omissions, including negligence or willful misconduct, of Flex-Plan.

9. **FORCE MAJEURE**

Neither party shall be liable for failure to perform under this Agreement if such failure to perform arises out of causes beyond the control and without the fault or negligence of the non-performing party. Such causes may include, but are not limited to, acts of God, war or other major upheaval, fires, floods, epidemics, quarantine restrictions, unusually severe weather, and failure or disruptions in utilities due to strike, labor disputes, or acts of nature. This provision shall become effective only if the party failing to perform notifies the other party within 72 hours of the extent and nature of the problem, limits delay in performance to that required by the event, and takes reasonable steps to minimize delays. This notice provision shall be effective unless failure to notify is beyond the control and without the fault or negligence of the non-performing party.

10. **MISCELLANEOUS**

10.1 The attached Exhibits are hereby incorporated as though fully set forth herein.

10.2 This Agreement is the complete Agreement of the parties hereto, and it supersedes all prior written or oral Agreements, as to the subject matter contained herein.

10.3 This Agreement shall be governed by the laws of the state of Washington and any dispute arising out of this Agreement will be settled in any court of competent jurisdiction in King County, Washington.

"FLEX-PLAN"
FLEX-PLAN SERVICES, INC.

By: _____ Jim Aitken
Title: President
Date: 8/17/2012

"EMPLOYER"
Western Placer Unified School District

By: Joyce Lopes
Title: Asst. Superintendent
Date: 8/21/12

4.4.4

EXHIBIT A
FEE SCHEDULE

The Employer shall pay to Flex-Plan the following fees and costs, for the services and products of Flex-Plan delivered pursuant hereto:

1. **Monthly Processing Fees:** For processing and administration, the Employer shall pay to Flex-Plan the following fees:

    1.1 $5.50 per month per FSA Participant

2. **Summary Plan Description Fee:** $3.50 per Summary Plan description printed and mailed to the employer or Participants. Provided only upon Employer request.

3. **Electronic Funds Transfer:** $10.00 per returned item, from attempted deposit in Participant account.

4. **Report Reconciliation:** In the event that the Employer does not, or cannot, perform the reconciliation of the Flex-Plan EDR or provide an approved payroll report, as described in section 3.4 of the Agreement, then Flex-Plan will perform the reconciliation for $75/hr., with a minimum of $75.00 per report.

5. **Plan Termination Fees:** In the event Employer terminates the Plan, Employer shall pay to Flex-Plan the following fees:

    5.1 $5.00 per check issued or direct deposit initiated.

6. **Plan document Amendment Fee:** $150 per mid Plan year Plan document amendment.

EXHIBIT B
CONTRIBUTION FUNDING

1. Employer dollars equal to the amount of Participant contributions are due ten (10) business days after the pay date deduction. In the event funding is not received within ten (10) days of the pay date deduction Flex-Plan may suspend claim processing.

2. If at any time during the term hereof, or at the end of the term hereof, Participant claim reimbursements (individual or aggregate) exceed employer dollars equal to the amount of Participant contributions (individual or aggregate), then, upon notice from Flex-Plan to the Employer, the Employer shall, within fifteen (15) days after that date of notice, deliver to Flex-Plan an amount equal to that deficit. In the event funding is not received within fifteen (15) days of the notice Flex-Plan may suspend claim processing.

EXHIBIT C
BENEFIT ("BENNY") CARD SERVICES

This Exhibit C, to that Administrative Services Agreement (the "**Agreement**") executed between Western Placer Unified School District (the "**Employer**") and Flex-Plan Services, Inc. ("**Flex-Plan**"), is made effective September 1, 2012, and is hereby incorporated into the Agreement, as though fully set forth therein.

By execution of this Exhibit C, the Employer has elected to take advantage of, and Flex-Plan has agreed to supply the services of, the Flexible Spending Arrangement charge card (the "**Benny Card**") as further described herein. This Exhibit specifies the services to be provided by Flex-Plan to Employer, and to Employer's enrolled eligible employees ("**Participants**"), in the use and administration of the Employer's benefit card aspect ("**Benny Card Plan**") of the Employer's Benefit Plan (the "**Plan**") under I.R.C. Section 125, for use of the Benny Card to pay for Eligible Health Care Flexible Spending Expenses, and further specifies the responsibilities of the Employer.

1. **RESPONSIBILITIES OF FLEX-PLAN.**

1.1 PLAN DESIGN AND IMPLEMENTATION

Flex-Plan shall:

1.1.1 Determine Benny Card Plan provisions, options, specifications, subject to the direction and approval of Employer;

1.1.2 Determine processing and administration specifications.

1.2 PLAN PROCESSING AND ADMINISTRATION

Flex-Plan shall:

1.2.1 Deliver to the Employer enrollment materials, including a form for Participant execution that specifies that Participant shall use the Benny Card only for eligible purposes.

1.2.2 Deliver to the Participant a monthly summary by email on or about the first of each month. Said summary form will include all Benny Card swipes made in the previous month that require substantiation and will request that the Participant submit to Flex-Plan the completed documentation form along with the receipt, bill or statement for the transaction. Upon receipt of the completed form and supporting receipt, bill or statement, retroactively review each charge on the Benny Card; determine the validity of each charge by the Participant on the Benny Card and then supply to the Participant by email the determination for the charges.

1.2.3 For contribution funded clients as stated in Exhibit B, provide for timely payment to the recipient bank the approved charges on the Benny Cards, subject to applicable laws, rules and regulations.

1.3 PLAN COMPLIANCE

Flex-Plan shall perform claims substantiation and adjudication, as described, including verification of date, service, and cost of service.

2. **RESPONSIBILITIES OF THE EMPLOYER**

2.1 ENROLLMENT

Enrollment materials shall be delivered to Flex-Plan not less than 20 days prior to date of issuance of Benny Cards.

2.2 PAYMENT

2.2.1 In the event that the Employer receives notice from Flex-Plan that a Participant charge has been denied, and that a Participant has not timely delivered the denied amount to Flex-Plan, then the Employer shall deliver a sum equal to the denied amount to Flex-Plan prior to the end of the Plan year.

2.3 FUNDING AND REPORTING

2.3.1 If Employer fails to provide an approved payroll file or reconcile the EDR within forty-five (45) days of the pay date deduction Flex-Plan may suspend claim processing including but not limited to suspension of all Benny Cards.

2.3.2 In the event funding is not received within ten (10) days of the pay date deduction Flex-Plan may suspend claim processing including but not limited to suspension of all Benny Cards.

2.4 EMAIL ADDRESSES; WAIVER

The Employer shall deliver to Flex-Plan email addresses for all Participants that have email. For the Participants that do not have email, the Employer shall deliver to Flex-Plan the waiver form, which was supplied by Flex-Plan to the Employer, signed by Participant, so that Flex-Plan can deliver the Participant's verification request(s) by email to the Employer.

2.5 VERIFICATION REQUEST DELIVERY

The Employer will, for the Participants who do not have email, timely deliver the verification request received from Flex-Plan by email to the Participant for completion.

3. **TERM OF AGREEMENT**

The Plan, and this Exhibit C, shall be effective during the term set forth in the Plan. Upon termination of the term thereof, each of the parties agrees that it shall fully comply with the requirements hereof, and shall complete any then-required performance in a timely manner.

4. **FEE SCHEDULE FOR BENNY CARD SERVICES**

The Employer shall pay to Flex-Plan the following fees and costs, for the services and products of Flex-Plan delivered pursuant to the terms of this Exhibit C, in addition to all fees and costs set forth in the Agreement.

4.1 CARD REPLACEMENT FEE

Participants will incur a Replacement Fee of $5 for a lost, stolen, or replaced card. The Replacement Fee will be deducted from the Participant's Health Care FSA.

EXHIBIT D
GRACE PERIOD ADMINISTRATION FOR FLEXIBLE SPENDING ARRANGEMENT

This Exhibit D, to that Administrative Services Agreement (the "**Agreement**") executed between Western Placer Unified School District (the "**Employer**") and Flex-Plan Services, Inc. ("**Flex-Plan**"), is made effective as of September 1, 2012, and is hereby incorporated into the Agreement, as though fully set forth therein.

By execution of this Exhibit D, the Employer has elected to take advantage of, and Flex-Plan has agreed to supply the services of, the IRS Notice 2005-42 Grace Period Administration (the "**Grace Period**") as further described herein. This Exhibit specifies the services to be provided by Flex-Plan to Employer, and to Employer's enrolled eligible employees ("**Participants**"), in the administration of the Employer's Grace Period of the Employer's Flexible Benefit Plan (the "**Plan**") under I.R.C. Section 125, for use of a Grace Period following the end of the Plan year, and further specifies the responsibilities of the Employer and Participant.

1. **RESPONSIBILITIES OF FLEX-PLAN**

1.1 DOCUMENTS

Flex-Plan shall:

1.1.1 Provide Plan document and summary Plan description which include the Grace Period for the health care and day care flexible spending arrangement.

1.1.2 Provide a stand-alone amendment for the Employer's Plan document (amended Plans only).

1.1.3 Provide a summary of material modifications upon Employer's request (amended Plans only).

1.2 PLAN PROCESSING AND ADMINISTRATION

Flex-Plan shall:

1.2.1 Process health care flexible spending arrangement and day care flexible spending arrangement claims up to the 15th day of the third month following the end of the Plan year.

1.2.2 Adjudicate and process claims during the Grace Period against the prior Plan year and apply any remaining claim balance against the current Plan year.

1.2.3 Adjust any claim and associated reimbursement, previously submitted and processed in accordance with Section 1.2.2, between different Plan years at the Participant's request.

2. **TERM OF AGREEMENT**

The Plan, and this Exhibit D, shall be effective during the term set forth in the Plan. Upon termination of the term thereof, each of the parties agrees that it shall fully comply with the requirements hereof, and shall complete any then-required performance in a timely manner.

3. **FEE SCHEDULE FOR GRACE PERIOD**

The Employer shall pay to Flex-Plan the following fees and costs, for the services and products of Flex-Plan delivered pursuant to the terms of this Exhibit D, in addition to all fees and costs set forth in the Agreement:

3.1 ADJUSTMENT FEES

For account adjustments as described in Section 1.2.3, there will be a fee of $65.00 per transaction.

Western Placer Unified School District Flexible Benefits Plan

PLAN SPONSOR CERTIFICATION

Western Placer Unified School District ("Employer") sponsors a Health Flexible Spending Arrangement (the "Plan") as part of the Western Placer Unified School District Flexible Benefits Plan. Certain members of Employer's workforce perform services in connection with administration of the Plan. Employer acknowledges and agrees that the Standards for Privacy of Individually Identified Health Information (45 CFR Part 164, the "Privacy Standards"), prohibit the Plan or its business associates from disclosing Protected Health Information (as defined in Section 164.501 of the Privacy Standards) to members of the Employer's workforce unless the Employer agrees to the conditions and restrictions set out below. To induce the Plan to disclose Protected Health Information to members of Employer's workforce as necessary for them to perform administrative functions for the Plan, the Employer hereby accepts these conditions and restrictions and certifies that the Plan documents have been amended to reflect these conditions and restrictions. The Employer agrees to:

(a) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(b) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(c) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(d) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by the Plan or required by law;

(e) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(f) Make available Protected health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(g) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

(h) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(i) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such Information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(j) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and Section 11.17 p.29 of the Western Placer Unified School District Flexible Benefits Plan.

Adopted this 21 day of August, 20 12

Western Placer USD

Plan Sponsor

Joyce Lopes

Asst. Superintendent

4.4.10

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:

Agreement for Daily Programs at Sheridan Elementary School and First Street Elementary School between First 5 Placer and WPUSD

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

September 18, 2012

ROLL CALL REQUIRED:

BACKGROUND:

First 5 Placer and Western Placer Unified School District wish to collaborate and enter into an integrated partnership of services and community building approaches for the purposes of promoting, supporting and improving the early development of children from prenatal to five years of age and provide the necessary family support, health and wellness and child care services to sustain quality early childhood development results by entering into a contract to provide a two and a half hour daily program at both Sheridan Elementary School and First Street Elementary School.

RECOMMENDATION:

Staff recommends the Board of Trustees ratify the agreement between First 5 Placer and Western Placer Unified School District for a two and a half hour daily program at both Sheridan Elementary School and First Street Elementary School.

CONTRACT FOR SERVICES
FIRST 5 PLACER

DESCRIPTION: *A contract with Western Placer Unified School District to provide a two and a half hour daily program at both Sheridan and First Street Schools for preschool children to promote their school readiness skills.*

CONTRACT NO.	CN006375
BEGINS:	July 1, 2012
ENDS:	June 30, 2013
AGENCY:	First 5 Placer

THIS AGREEMENT IS MADE AND ENTERED into by and between First 5 Placer Children and Families Commission, hereinafter referred to as "COMMISSION," and Western Placer Unified School District, hereinafter referred to as "CONTRACTOR".

WHEREAS, the voters of the State of California have enacted the California Children and Families First Act of 1998 (hereinafter "The Act"), codified in Health and Safety Code Section 130100 et.seq., also known as Proposition 10; and

WHEREAS, the Board of Supervisors of the County of Placer pursuant to the Act has established the First 5 - Placer Children and Families Commission, and the Children and Families Trust Fund on August 10, 1999, Article 2.132 of the Placer County Code; and

WHEREAS, the COMMISSION, by County ordinance has the power to enter into contracts necessary to implement its strategic plan, and desires a comprehensive, collaborative, and integrated partnership of services and community building approaches for the purposes of promoting, supporting, and improving the early development of children from prenatal to five years of age, and provide the necessary family support, health and wellness, and child care services to sustain quality early childhood development results; and

WHEREAS, the COMMISSION has received into its Children and Families Trust Fund an allocation of Proposition 10 funds to be used to carry out the goals outlined in the COMMISSION's strategic plan to promote, enhance and/or improve early childhood development programs and services to maintain strong families; and,

WHEREAS, COMMISSION desires to award Children and Families Trust Fund monies to CONTRACTOR to provide early childhood development, child health and safety, and/or family support services; and

WHEREAS, CONTRACTOR is willing to perform such services;

NOW, THEREFORE, it is understood and agreed by and between the parties that they wish to enter into this contract in order to provide a full and complete statement of their respective responsibilities in connection with.

4.5.1

1. SCOPE OF WORK. COMMISSION hereby awards funds to CONTRACTOR, an independent contractor, to do that work set forth in Exhibit "A" titled "Scope of Work" attached hereto and incorporated herein by this reference.

2. TIME OF COMPLETION. CONTRACTOR agrees to provide services and execute other duties contained within said Scope of Work by June 30, 2013.

3. EVALUATION. CONTRACTOR shall submit data and/or progress reports to COMMISSION in a format provided by COMMISSION in which to reflect progress made in implementing the services and achieving the outcomes in the Scope of Work and to assure CONTRACTOR's compliance with the contract terms and the "Evaluation Plan" set forth in Exhibit "B". This Failure to submit data and/or reports shall be sufficient grounds for COMMISSION to discontinue or suspend payments for this Agreement.

4. PAYMENT AMOUNT AND TERMS: Payment shall be made to CONTRACTOR within thirty (30) days of invoicing COMMISSION for services rendered pursuant to the approved budget as outlined in Exhibit "C." COMMISSION awards the amount of ONE HUNDRED THOUSAND DOLLARS ($100,000) to CONTRACTOR to perform services set forth in "Exhibit A". CONTRACTOR understands that COMMISSION will not make payments under this Agreement without a current Certificate(s) of Insurance. With approved back up documentation, CONTRACTOR will be reimbursed by COMMISSION within thirty (30) days of invoicing for services rendered pursuant to the approved budget as outlined in "Exhibit C".

5. RECORDS: During the term of this contract, CONTRACTOR shall maintain at all times complete programmatic and fiscal records concerning work performed under this Agreement, and COMMISSION shall have the right to inspect such records at any reasonable time with reasonable notice.

6. CONFLICT OF INTEREST: CONTRACTOR attests that it has no current business or financial relationship with any COMMISSION employees that would conflict with this contract and will not enter into any such business or financial relationships with any such employees during the period of this contract. CONTRACTOR and CONTRACTOR'S officers and employees shall not have a financial interest, or acquire any financial interest, direct or indirect, in any business, property or source of income which could be financially affected by or otherwise conflict in any manner or degree with the performance of services required under this Agreement.

7. SUPPLANTATION: CONTRACTOR agrees that it shall not utilize any funds provided in this Agreement for the purpose of replacing current funding or to pay for existing services in which funding is specifically assigned to from other sources. Failure to comply with this provision shall constitute breach of this Agreement and the COMMISSION may terminate or revise the grant to reduce the amount of funding by the amount of funds the grantee should have been receiving for the program. If the COMMISSION determines that supplantation has occurred, grantee shall also be required in accordance with the terms of this Agreement, to reimburse the COMMISSION for all funds that were used in violation of this provision.

4.5.2

8. INDEPENDENT CONTRACTOR: In the performance of this Agreement, CONTRACTOR, its agents and employees are, at all times acting and performing as independent contractors, and this agreement creates no relationship of employer and employee as between COMMISSION and CONTRACTOR. CONTRACTOR agrees neither it nor its agents and employees have any rights, entitlement or claim against COMMISSION for any type of employment benefits or workers compensation or other programs afforded to COMMISSION employees. CONTRACTOR shall be responsible for all applicable state and federal income, payroll and taxes and agrees to provide any worker's compensation coverage as required by California State laws.

9. CONFIDENTIALITY: CONTRACTOR agrees to maintain confidentiality of information and records as required by applicable federal, state and local laws, regulations and rules, and further agrees to hold COMMISSION, COUNTY OF PLACER, and PLACER COUNTY OFFICE OF EDUCATION harmless from any breach of confidentiality, as set forth in paragraph number ten (10) below.

10. HOLD HARMLESS AND INDEMNIFICATION AGREEMENTS: CONTRACTOR hereby agrees to protect, defend, indemnify, and hold COMMISSION, COUNTY OF PLACER, and PLACER COUNTY OFFICE OF EDUCATION free and harmless from any and all losses, claims, liens, demands, and causes of action of every kind and character including, but not limited to, the amounts of judgments, penalties, interest, court costs, legal fees, and other expenses incurred by COMMISSION, COUNTY OF PLACER, or PLACER COUNTY OFFICE OF EDUCATION arising in favor of any party, including claims, liens, debts, personal injuries, death, or damages to property (including employees or property of the COMMISSION, COUNTY OF PLACER, or PLACER COUNTY OFFICE OF EDUCATION) and without limitation by enumeration, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of, this Agreement, but only in proportion to and to the extent that such losses, claims, liens, demands, and causes of action are directly related to the negligent or intentional acts of CONTRACTOR. CONTRACTOR agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demand, or suit at the sole expense of CONTRACTOR. CONTRACTOR also agrees to bear all other costs and expenses related thereto, even if the claim or claims alleged are groundless, false, or fraudulent. This provision is not intended to create any cause of action in favor of any third party against CONTRACTOR or COMMISSION, COUNTY OF PLACER, or PLACER COUNTY OFFICE OF EDUCATION or to enlarge in any way CONTRACTOR's liability but is intended solely to provide for indemnification of COMMISSION, COUNTY OF PLACER and PLACER COUNTY from liability for damages or injuries to third persons or property arising from CONTRACTOR's performance pursuant to this Agreement.

As used above in this Agreement, the term PLACER COUNTY OFFICE OF EDUCATION means Placer County Office of Education including the Placer County Superintendent of Schools, the members of the Placer County Board of Education, and it's agents, employees, and volunteers. The term COMMISSION means the First 5 Placer County Commission, it officers, agents, employees, and volunteers. The term COUNTY OF PLACER means Placer County or its officers, agents, employees, and volunteers.

11. HIPAA COMPLIANCE: CONTRACTOR agrees, to the extent required by 42 U.S.C. 1171 et seq., Health Insurance Portability and Accountability Act of 1996 (HIPAA), to comply with applicable requirements of law and subsequent amendments relating to protected health information.

12. INSURANCE: CONTRACTOR shall file with COMMISSION a Certificate of Insurance, in companies acceptable to COMMISSION, with a Best's Rating of no less than A-: VII showing.

13. WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE: Workers Compensation Insurance shall be provided by CONTRACTOR as required by any applicable law or regulation. Employers liability insurance shall be provided in amounts not less than one million dollars ($1,000,000) each accident for bodily injury by accident, one million dollars ($1,000,000) policy limit for bodily injury by disease, and one million dollars ($1,000,000) each employee for bodily injury by disease.

If there is an exposure of injury to CONTRACTOR's employees under the U.S. Longshoreman's and Harbor Worker's Compensation Act, the Jones Act, or under laws, regulations, or statutes applicable to maritime employees, coverage shall be included by CONTRACTOR for such injuries or claims.

Each Worker's Compensation policy shall be endorsed with the following specific language:

Cancellation Notice- "This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to the First 5 Placer County Commission".

Waiver of Subrogation –The workers' compensation policy shall be endorsed to state that the workers' compensation carrier waives its right of subrogation against the COMMISSION, the PLACER COUNTY OFFICE OF EDUCATION, and COUNTY OF PLACER.

CONTRACTOR shall require all SUBCONTRACTORS to maintain adequate Worker's Compensation insurance. Certificates of Worker's Compensation shall be filed forthwith with the COMMISSION upon demand.

14. GENERAL LIABILITY INSURANCE: CONTRACTOR shall carry General Liability insurance as follows:

A. Comprehensive General Liability or Commercial General Liability insurance covering all operations by or on behalf of CONTRACTOR, providing insurance for bodily injury liability and property damage liability for the limits of liability indicated below and including coverage for:

(1) Contractual liability insuring the obligations assumed by CONTRACTOR in this Agreement.

B. One of the following forms is required:

(1) Comprehensive General Liability;

4.5.4

(2) Commercial General Liability (Occurrence);
(3) Commercial General Liability (Claims Made); or
(4) School Liability for Placer County Office of Education

C. If CONTRACTOR carries a Comprehensive General Liability policy, the limits of liability shall not be less than a Combined Single Limit for bodily injury, property damage, and Personal Injury Liability of: One million dollars ($1,000,000) each occurrence; and two million dollars ($2,000,000) aggregate.

D. If CONTRACTOR carries a Commercial General Liability (Occurrence) policy, the limits of liability shall not be less than: One million dollars (1,000,000) each occurrence (combined single limit for bodily injury and property damage); one million dollars ($1,000,000) for Products-Completed Operations; two million dollars ($2,000,000) general aggregate.

If the policy does not have an endorsement providing that the General Aggregate limit applies separately, or if defense costs are included in the aggregate limits, then the required aggregate limits shall be two million dollars ($2,000,000).

E. SPECIAL CLAIMS MADE POLICY FORM PROVISIONS: CONTRACTOR shall not provide a Commercial General Liability (Claims Made) policy without the express prior written consent of COMMISSION, which consent, if given, shall be subject to the following conditions:

(1) The limits of liability shall not be less than: One million dollars ($1,000,000) each occurrence (combined single limit for bodily injury and property damage); one million dollars ($1,000,000) aggregate for Products-Completed Operations; two million dollars ($2,000,000) General Aggregate.

(2) The insurance coverage provided by CONTRACTOR shall contain language providing coverage up to one (1) year following the completion of the Agreement in order to provide insurance coverage for the hold harmless provisions herein if the policy is a claims made policy.

F. SCHOOL LIABILITY INSURANCE: If CONTRACTOR carries a School Liability policy, the limits of shall not be less than a combined single limit for bodily injury, property damage, and personal property damage, and Personal Injury Liability of: one million dollars ($1,000,000) aggregate.

Conformity of Coverages – If more than one policy is used to meet the required coverages, such as a separate umbrella policy, such policies shall be consistent with all other applicable policies used to meet these minimum requirements. For example, all policies shall be Occurrence Liability policies or all shall be Claims Made Liability policies, if approved by the COMMISSION as noted above. In no cases shall the types of policies be different.

15. ENDORSEMENTS: Each School Liability, Comprehensive or Commercial General Liability policy shall be endorsed naming PLACER COUNTY OFFICE OF EDUCATION, naming the COUNTY OF PLACER, and naming the First 5 Placer County Commission with the following specific language:

4.5.5

A. "The (First 5 Placer County Commission, PLACER COUNTY OFFICE OF EDUCATION, COUNTY OF PLACER), its officers, agents, employees, and volunteers are to be covered as insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement."

B. "The insurance provided by CONTRACTOR, including any excess liability or umbrella form coverage, is primary coverage to the First 5 Placer County Commission with respect to any insurance or self insurance programs maintained by the First 5 Placer County Commission, and no insurance held or owned by the First 5 Placer County Commission shall be called upon to contribute to a loss."

C. "This policy of insurance shall not be canceled or materially changed without first giving thirty (30) day's prior written notice to the First 5 Placer County Commission."

16. AUTOMOBILE LIABILITY INSURANCE:
CONTRACTOR shall provide Automobile Liability insurance covering bodily injury and property damage in an amount no less than one million dollars ($1,000,000) combined single limit for each occurrence.

Covered vehicles should include owned, non-owned, and hired automobiles/trucks.

17. PROFESSIONAL LIABILITY INSURANCE (ERRORS & OMISSIONS):
If required, CONTRACTOR will carry Professional Liability Insurance for Errors and Omissions coverage in the amount of not less than $1,000,000.00.

If CONTRACTOR sub-contracts in support of Consultants work provided for in the agreement, Professional Liability Insurance for Errors shall be provided by the SUBCONTRACTOR in an amount not less than $1,000,000 in aggregate.

The insurance coverage provided by the CONTRACTOR shall contain language providing coverage up to six (6) months following completion of the contract in order to provide insurance coverage for the hold harmless provisions herein if the policy is a claims made policy.

18. BREACH:
If either party materially breaches any covenant, term and/or condition of this Agreement in any manner, the breaching party shall have a period of ten (10) business days in which to cure the breach after written notice thereof is presented specifying the nature of the breach and requesting that it be cured. In the event the breach remains uncured at the end of the thirty-day period after written notice is given, this Agreement may be terminated by either party by giving ten (10) days written notice of termination to the other party.

19. TERMINATION:
This Agreement may be terminated without cause by either party by giving a minimum of thirty (30) days written notice of termination to the other party. The written notice shall include the time and date of a meeting to discuss the termination, although the parties may agree to another meeting time and/or date. Failure of the party receiving the notice to attend the meeting will have no impact on the 30-day notice period.

4.5.6

20. MODIFICATIONS:
This contract constitutes the entire agreement between the parties. This contract may be amended by written agreement of the parties.

21. VENUE AND JURISDICTION: The parties enter into this contract in the County of Placer, State of California and agree to comply with all applicable laws and regulations therein. Venue is the County of Placer for litigation purposes.

22. CONTINGENCY OF FUNDS: CONTRACTOR understands that all funds for this Agreement are contingent upon COMMISSION receiving sufficient Proposition 10 funds for the period covered by this contract. CONTRACTOR agrees and understands that in no event will any of COMMISSION's obligations under this Agreement be funded with any other funds of the County of Placer or PCOE.

23. NON-DISCRIMINATION: During performance of this agreement, CONTRACTOR shall comply with all applicable federal, state and local laws, rules, and regulations and ordinances, and will not discriminate against employees, applicants or clients because of race, actual or perceived sex, color, ancestry, religion, creed, national origin, mental or physical disability sexual orientation, gender, ethnic group identification, age, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in regard to any position for which the employee or applicant for employment is qualified. CONTRACTOR agrees to take affirmative action to employ, advance in employment and otherwise treat qualified disabled individuals without discrimination based upon the aforementioned in all employment practices such as the following: employment, upgrading, demotion or transfer, recruitment, advertising, layoff, or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship.

24. AUDIT REQUIREMENTS: Funds provided under this agreement may be included in an annual "audit" of CONTRACTOR. Such engagement shall be either a financial statement audit or an agreed-upon procedures engagement (at the discretion of the COMMISSION) and be conducted at CONTRACTOR'S expense in accordance with generally accepted auditing standards (GAAS). Such financial statement audit will provide CONTRACTOR and COMMISSION with an independent auditor's report, financial statements and accompanying notes along with a report on CONTRACTOR's internal control over financial reporting and compliance with laws, regulations, contracts and grants. For an agreed-upon procedures engagement, the procedures should be agreed to by the CONTRACTOR and COMMISSION and include a schedule of the procedures and an independent accountant's report on applying agreed-upon procedures. In either case, in accordance with GAAS, the auditor is required to identify and disclose any significant deficiencies that were identified during the course of the audit. CONTRACTOR agrees to provide COMMISSION with a copy of the report within thirty (30) days of receipt by CONTRACTOR.

25. NON ASSIGNABILITY: Neither party shall assign, sublet, delegate or transfer any of its rights, duties or obligations arising hereunder without written consent of the other, and no assignment shall be of any force or effect whatsoever unless and until the other party shall have so consented in writing.

4.5.7

26. COMPLIANCE WITH APPLICABLE STATE AND FEDERAL LAWS REGARDING WORKING WITH CHILDREN: CONTRACTOR agrees that it shall comply with all state and federal statutes and regulations that pertain to working with and protecting the wellbeing and safety of children. CONTRACTOR agrees that it is responsible for being aware of and complying with all such laws, including without limitation, all required fingerprint registration and criminal background checks. CONTRACTOR covenants that it shall take all appropriate steps to protect the wellbeing and safety of any and all children with which CONTRACTOR, its staff, subcontractors, volunteers, etc. come in contact.

27. LICENSES AND PERMITS
CONTRACTOR shall possess and maintain all necessary licenses, permits, certificates and credentials required by the laws of the United States, the State of California, County of Placer and all other appropriate governmental agencies, including any certification and credentials required by COMMISSION. Failure to maintain the licenses, permits, certificates, and credentials shall be deemed a breach of this Agreement and constitutes grounds for the termination of this Agreement by COMMISSION.

28. INTERPRETATION
This Agreement shall be deemed to have been prepared equally by both of the parties, and the Agreement and its individual provisions shall not be construed or interpreted more favorably for one party on the basis that the other party prepared it.

29. PRIOR AGREEMENTS
This Agreement constitutes the entire contract between COMMISSION and CONTRACTOR regarding the subject matter of this Agreement. Any prior agreements, whether oral or written, between COMMISSION and CONTRACTOR regarding the subject matter of this Agreement are hereby terminated effective immediately upon full execution of this Agreement.

30. NOTICES: All notices required or authorized by this contract shall be deemed to have been served when deposited in the U.S. mail, postage prepaid and properly addressed as follows:

COMMISSION: Janice LeRoux, Executive Director
First 5 Placer
365 Nevada Street
Auburn, CA 95603

CONTRACTOR: Kris Knutson, Principal
Sheridan Elementary School
4730 H Street
Sheridan, CA 95681

4.5.8

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year noted below.

COMMISSION:

By:_____ Dated: _____
Dayle Edgerton, Chair
First 5 Placer

CONTRACTOR:

By:_____ Dated: 6/14/12
Scott Leaman, Superintendent
Western Placer Unified School District

Approved as to form:

_____ Dated: _____
Christiana Darlington, Counsel
First 5 Placer

Attachments: Scope of Work "Exhibit A"
Evaluation Plan "Exhibit B"
Budget "Exhibit C"

4.5.9

"Exhibit A"

Scope of Work
Western Placer Unified School District
July 1, 2012 – June 30, 2013

Introduction:

First 5 Placer will support Western Placer Unified School District to provide services under the Protective Factor Areas: Enhanced age-appropriate development of children, including social emotional competence; Increased individual and family social connections; and Increased knowledge of parenting and child development (pages 10-14) in accordance with the First 5 Placer 2011-2016 Strategic Plan and all First 5 Placer policies.

Protective Factors:

- Enhanced age-appropriate development of children, including social emotional competence
- Increased knowledge of parenting and child development
- Increased individual and family social connections

Strategies:

1. WPUSD will provide two classrooms, one at Sheridan Elementary School and one at First Street School to support learning activities. Within each of the four classrooms, there will be 13 typical children and up to 2 special needs children participating in the full program. Additionally, there will be up to 2 special needs children in and out of each classroom on a rotating basis.
2. Two 2 ½ hour daily programs (Monday through Friday) will be offered in both Sheridan and First Street Schools for 45 preschool children to promote school readiness skills utilizing the Saxon Math and Houghton Mifflin and SRA Reading Mastery curriculum.
3. Deliver 2hr. parent workshops on a weekly basis in Sheridan and Lincoln for parents/caregivers, in both English and Spanish, to increase their knowledge and skill level. WPUSD will partner with other agencies as appropriate in delivering this component of the program.
4. Parents/caregivers will volunteer in their child's classroom (as required) to apply skills they have learned through the parent workshops.

Strategy Compliance Measures:

- Demographics according to the categories mandated in the First 5 Placer Demographic Tool.
- Number of preschool classes at each site and the number of students in each class (typical, full day special needs, and rotating special needs)
- Number of parent workshops and the number of parents/caregivers who attend the parent workshops by site
- Number of parents/caregivers who volunteer in the classrooms by class/location

First 5 Attribution:

All published program materials relating to the services provided under this agreement will list First 5 Placer as a funding source. All public relations materials such as brochures, posters, flyers, newsletters, websites, etc. will include reference to First 5 Placer and include the First 5 Placer logo.

Reporting:

By State law the Commission is required to submit an annual report to the State First 5 Commission. Since the County report to the State is a compilation of the activities of individuals and organizations receiving First 5 Placer funds in Placer County, Contractor will provide any information requested by First 5 Placer. Additional information may also be requested to assist the First 5 Placer Commission. Contractor also will participate in the First 5 Placer Annual Outcome Faire.

4.5.11

"Exhibit B"

Individual Program Evaluation Plan
Western Placer Unified School District
July 1, 2012 – June 30, 2013

I. Outcome Statement:

Children gain school readiness skills, including age-appropriate behaviors in interactions with their peers; and parents increase their knowledge of child development and parenting skills and demonstrate these skills in the classroom.

II. Program Specific Logic Model:

See diagram on following page.

III. Compliance with Evaluation Plan includes timely completion and submission of:

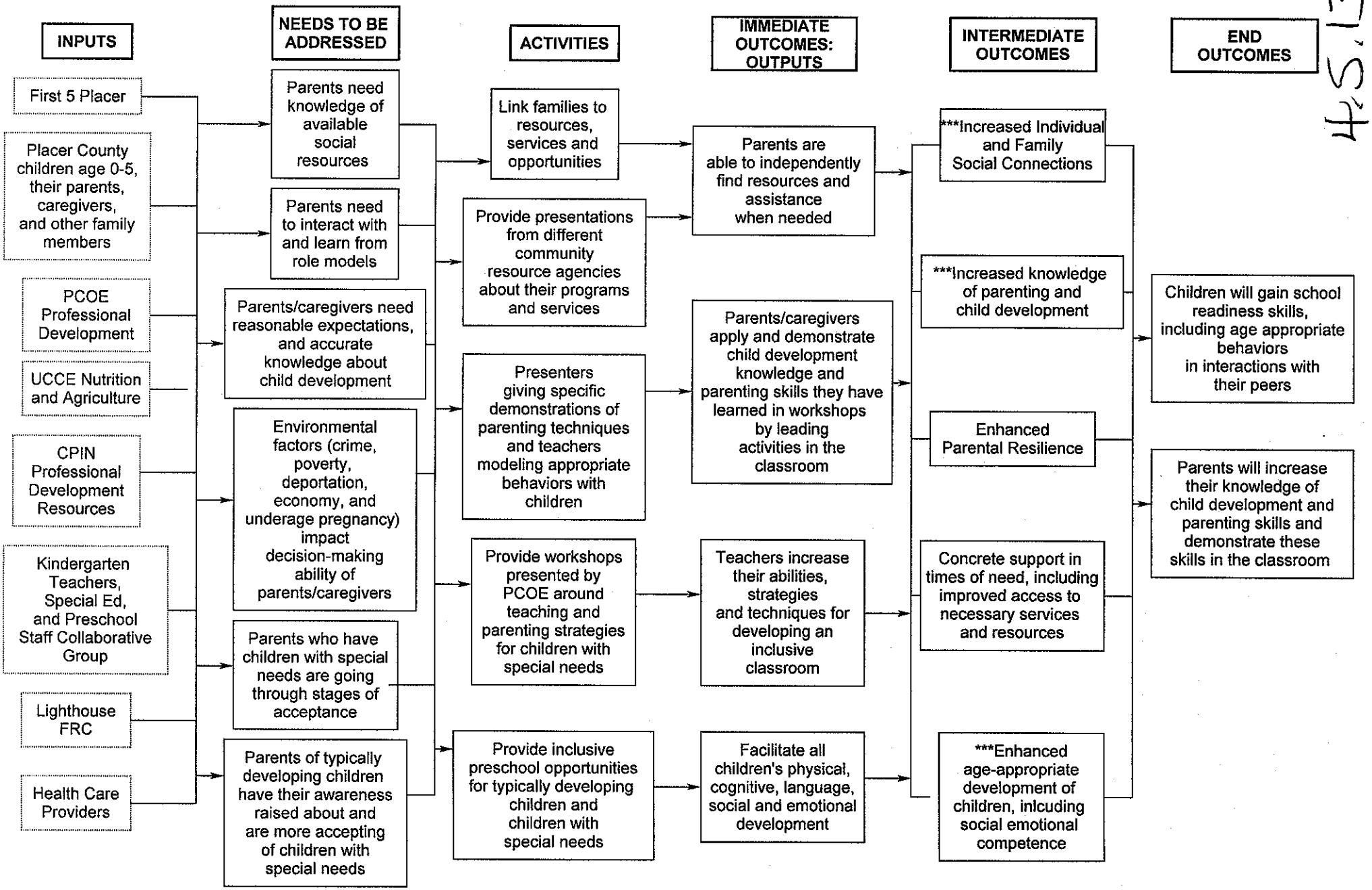
- **First 5 Placer Program Performance Reporting Format:**
  To be completed and submitted two times per year

- **Performance and Outcome Measures Data to be included in program performance reports:**
  - Demographics for individuals directly served during this period, including unduplicated children age 0-5, parents, other family members, and providers, using the First 5 Placer –Demographics Tool (Version 2B dated 11/9/2010)
  - Strategy Compliance Measures Data report on services provided (based on Scope of Work)
  - Results of modified DRDP for 3,4 and 5 year old children in the preschool, using 10 selected indicators of social-emotional, cognitive, language and physical developmental domains
  - Results of workshop feedback on effectiveness from parents and teachers
  - Results of WPUSD Protective Factor Parent Survey for parents participating in the program during the funding period (matched Pre and Post-survey results)
  - Organizational Impact Survey completed by Project Staff (End of Year only)

4.5.12

First 5 Placer
WPUSD
Logic Model

4.5.13



"Exhibit C"

Budget
Western Placer Unified School District
July 1, 2012 – June 30, 2013

Administrative Costs:	
Office Clerk	4,000.00
Subtotal Administrative Costs	**4,000.00**
Program Costs:	
Teachers' Salaries	90,000.00
Program Outreach and Education	1,200.00
Principal Stipend	1,000.00
Subtotal Program Costs	**92,200.00**
Evaluation Costs:	
Subtotal Evaluation Costs	**0.00**
Indirect Costs:	
Indirect Costs	3,800.00
Subtotal Indirect Costs	**3,800.00**
TOTAL	**100,000.00**

4.5.14

FIRST 5 Placer Children & Families Commission
www.first5placer.org

Dayle Edgerton, RN - Chair
Sgt. Calvin Walstad - Vice Chair
Sandra Naylor-Goodwin - Commissioner
Mai-Ling Schummers- Commissioner
Phillip Williams- Commissioner
Jim Holmes- Commissioner
Dr. Richard Burton- Commissioner
Rina Rojas- Commissioner
Linda Lareau- Commissioner

CONTRACT PAYMENT REQUEST FORM

Contract Number: _____ Invoice No. _____

Agency Name: _____

Address: _____

City, State and ZIP _____

Contact Person: _____ Phone No. _____

Email Address: _____

Authorized Signature: _____ Invoice Date _____

******I CERTIFY UNDER PENALTY OF PERJURY THAT ALL EXPENSES CLAIMED ON THIS INVOICE ARE IN COMPLIANCE WITH MY CONTRACT BUDGET AND ARE AUDITABLE AS SUCH. ADDITIONALLY, ALL APPROPRIATE BACK-UP DOCUMENTATION IS ATTACHED.**

Complete section below. Call 530.745.1382 for assistance.

Budget Line Item	Current Claim Amount	Year-to-Date Amount Claimed	Remaining Balance

Return Completed Form and Backup to:

First 5 Placer Children & Families Commission
365 Nevada Street
Auburn, CA 95603
Attn: Nancy Baggett

4.5.15

ACORD® CERTIFICATE OF INSURANCE

ISSUE DATE (MM/DD/YY) 08/04/2011

PRODUCER

Wells Fargo Insurance Services USA, Inc.
P. O. Box 1106
Grass Valley, CA 95945
530-271-2722, -

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED

SCHOOLS INSURANCE GROUP
WESTERN PLACER UNIFIED SCHOOL
600 Sixth Street, Fourth Floor
Lincoln, CA 95648-

COMPANIES AFFORDING COVERAGE

COMPANY LETTER	A	SUPERIOR EXCESS LIABILITY POOL
COMPANY LETTER	B	TRAVELERS
COMPANY LETTER	C	SCHOOLS INSURANCE GROUP
COMPANY LETTER	D	
COMPANY LETTER	E	

COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAI RETAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUDING AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BENN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	GENERAL LIABILITY					
	X COMMERCIAL GENERAL LIABILITY	SPRGL011	07/01/2011	07/01/2014	GENERAL AGGREGATE	$ 1,000,000
	CLAIMS MADE X OCCUR				PRODUCTS-COMP/OP AGG.	$
	OWNER'S & CONTRACTOR'S PROT.				PERSONAL & ADV.INJURY	$
					EACH OCCURRENCE	$ 1,000,000
					FIRE DAMAGE (Any one fire)	$
					MED.EXPENSE (Any one person)	$
A	AUTO LIABILITY					
	X ANY AUTO	SPRAL011	07/01/2011	07/01/2014	COMBINED SINGLE LIMIT	$ 1,000,000
	X ALL OWNED AUTOS				BODILY INJURY (Per person)	$
	X SCHEDULED AUTOS				BODILY INJURY (Per accident)	$
	X HIRED AUTOS				PROPERTY DAMAGE	$
	X NON-OWNED AUTOS					
	X GARAGE LIABILITY					
	EXCESS LIABILITY				EACH OCCURRENCE	$
	ALL OWNED AUTOS				AGGREGATE	$
	SCHEDULED AUTOS					
C	WORKER'S COMPENSATION AND EMPLOYERS' LIABILITY	SELF-INSURED	07/01/2011	07/01/2012	X STATUTORY LIMITS	
					EACH ACCIDENT	$ 1,000,000
					DISEASE--POLICY LIMIT	$
					DISEASE--EACH EMPLOYEE	$
B	OTHER BLANKET BUILDING/PERSONAL PROPERTY	KTJ-CMB-296T569	07/01/2011	07/01/2014	BLKT. BLDG. & CONT. DISTRICT LIMIT	$ 142,798,898
					DEDUCTIBLE $ 2,000	

DECRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

ALL GRANT FUNDING BY CERTIFICATE HOLDER INCLUDING CN002268

CERTIFICATE HOLDER

FIRST FIVE PLACER COUNTY
365 NEVADA STREET
Att: Nancy Baggett
AUBURN, CA 95603

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Gail C Blas

ACORD 25-S (7/90)

© ACORD CORPORATION 1990

4.5.16

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED—DESIGNATED OPERATION OR CONTRACT--SCHOOLS

MEMORANDUM OF COVERAGE NUMBER:SPRGL011

This endorsement modifies coverage provided under the following:

COVERAGE A – SCHOOL LIABILITY
COVERAGE B – SCHOOL BOARD LEGAL LIABILITY

SCHEDULE

Name of Person or Organization:	**FIRST FIVE PLACER COMMISSION ITS OFFICERS, AGENTS EMPLOYEES AND VOLUNTEERS** **365 NEVADA STREET** **AUBURN, CA 95603**
Description of Designated Operation or Contract:	**FUNDING CONTRACTS**
Additional Premium:	**$ NONE**

(If no entry appears above, information required to complete this endorsement will be shown on the Declarations page as applicable to this endorsement).

WHO IS A COVERED MEMBER is amended to include as a **covered member** the person or organization shown in the above Schedule, but only with respect to liability arising out of acts or omissions of the **covered member** on the Declarations page, in connection with the operation or contract shown in the Schedule.

4.5.17

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**
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:
Impending Housing Development within WPUSD Boundaries

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

At the September 4, 2012 Board of Trustees meeting, staff shared more detailed information on possible action items for options in funding future school construction. Staff will now report out on actions taken to date and any future actions that will be brought to the Board in the future. These items include:

- Progress on collaborative workings with local jurisdictions to ensure complete communities
- Resolution or Board Policy(ies) for school facility financing
- School Facility Improvement District(s) within the District's boundaries
- Master planning process for sites that have acreage available for expansion with portables

In addition, staff will review again the philosophies of Western Placer Unified School District regarding future school facilities and the financing thereof.

RECOMMENDATION:

Staff requests that the Board of Trustees consider the information provided during the presentation and provide direction as to next steps, if necessary.

7.1

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

SUBJECT:
Revised Board Policy 7210 (Facility Funding)

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent
Joyce Lopes, Assistant Superintendent
Heather Steer, Facilities Planner

ENCLOSURES:
Yes

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
Various Sources

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Over several meetings, the Board has discussed the funding of future school sites to be located in the Village area of the City of Lincoln General Plan. One of the items requested by the Board during these discussions is the establishment of a policy concerning facility financing. WPUSD Board Policy 7210 will be amended to include the philosophy and funding options for development. A draft for Board discussion is attached.

RECOMMENDATION:

Discuss amended draft Board Policy 7210.

7.2

FACILITIES FINANCING

When it is determined that school facilities must be built or expanded to accommodate a increased or projected increased enrollment, the Board of Trustees shall consider appropriate methods of financing for the purchase of school sites and the construction of buildings. In addition, financing may be needed when safety considerations and educational program improvements require the replacement, reconstruction or modernization of existing facilities.

The Board of Trustees operates with a set of philosophies regarding the financing the future facility construction and housing students within the District. These are outlined as follows:

1. **Staff will engage in an intentional process to plan for future growth.**

2. **Students generated from new development should not negatively impact the learning environment of current students.**

3. **New development should be expected to pay its own way, with the exception of school operation costs, in order to provide adequate student housing.**

4. **General Fund monies shall not be expended to construct facilities.**

5. **Staff will work with the City of Lincoln to co-locate park and school sites as often as possible, with the understanding that each entity is responsible for constructing their own facilities.**

The Superintendent or designee shall research funding ~~alternatives~~ **options** and recommend to the Board the method that would best serve district needs as identified in the district's master plan for school facilities.

(cf. 7110 - Facilities Master Plan)

These funding ~~alternatives~~ **options** may include, but not be limited to:

1. Levying developer fees pursuant to Education Code 17620 and Government Code 65995-65998

    a. **For any developer that chooses to pay the amount of the justified maximum school fee permitted under State law for its development, the district agrees to provide mandated school services as required under State law, located at any current school site that has space available. At this level of funding, the District shall be under no obligation to provide a neighborhood school for said development.**

2. Levying developer fees pursuant to Education Code 17620 and Government Code

FACILITIES FINANCING

a. A developer may choose to provide additional voluntary funding as a method of financing a portion of the cost of the school facility impacts caused by its development pursuant to a school facility impact facilities agreement ("Agreement") by and between the District and said developer. This Agreement may contain provision which govern the dedication/acquisition of school sites, funding for the construction of school facilities within or in reasonable proximity to the proposed development, and the terms of a financing plan.

(cf. 7211- Developer Fees)

~~3~~2. Forming a community facilities district pursuant to Government Code 53311-53368.3, the Mello-Roos Community Facilities Act

a. Formation of Mello-Roos Community Facilities District pursuant to Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), Chapter 2.5, Part 1, Division 2, Title 5 of the government Code of the State of California.

b. The district, with the cooperation of a developer, may also commence the process of forming a community facilities district(s) ("CFD") under the provision of the Mello-Roos Community Facilities Act of 1982 as amended (Government Code section 53111 et seq.). Such a CFD shall be organized and empowered to levy an annual special tax upon certain properties within the developer's project area.

c. Pursuant to the requirements of California Government Code Section 53312.7, the District shall give priority attendance access to students residing in a CFD whose residents have paid special taxes that have, in whole or in part, financed the construction of school district facilities. The degree of priority shall reflect the proportion of each school's financing provided through the CFD. The attendance priority described above is subject to the District's other attendance policies.

(cf. 7212 - Mello-Roos Districts)

~~4~~3. Forming a school facilities improvement district pursuant to Education Code 15300-15425

(cf. 7213 - School Facilities Improvement Districts)

~~5~~4. Issuing voter-approved general obligation bonds

~~6~~5. Imposing a qualified parcel tax pursuant to Government Code 50079

~~7~~6. Using lease revenues for capital outlay purposes from surplus school property

FACILITIES FINANCING (continued)

Legal Reference:

EDUCATION CODE
15100-17059.2 School bonds, especially:
15122.5 Ballot statement
15300-15425 School facilities improvement districts
17000-17059.2 State School Building Lease-Purchase Law of 1976
17060-17066 Joint venture school facilities construction projects
17070.10-17076.10 Leroy F. Greene School Facilities Act of 1998
17085-17095 State Relocatable Classroom Law of 1979
17582 District deferred maintenance fund
17620-17626 Levies against development projects by school districts especially:
17621 Procedures for levying fees
GOVERNMENT CODE
6061 One time notice
6066 Two weeks' notice
50075-50077 Voter-approved special taxes
50079 School districts; qualified special taxes
53175-53187 Integrated Financing District Act
53311-53368.3 Mello-Roos Community Facilities Act of 1982
53753 Assessment notice and hearing requirements
53753.5 Exemptions
54954.1 Mailed notice to property owners
54954.6 New or increased tax or assessment; public meetings and hearings; notice
65864-65867 Development agreements
65970-65980.1 School facilities development project
65995-65998 Payment of fees against a development project
66000-66008 Fees for development projects
66016-66018.5 Development project fees
66020-66025 Protests and audits
HEALTH AND SAFETY CODE
33445.5 Overcrowding of schools resulting from redevelopment
33446 School construction by redevelopment agency
CALIFORNIA CONSTITUTION
Article 13D, Sections 1-6 Assessment and property related fee reform
UNCODIFIED STATUTES
17696-17696.98 Greene-Hughes School Building Lease-Purchase Bond Law of 1986
CODE OF REGULATIONS, TITLE 2
1859-1859.106 School facility program
COURT DECISIONS
Loyola Marymount University v. Los Angeles Unified School District (1996) 45 Cal.App.4th 1256
Ehrlich v. City of Culver City (1996) 12 Cal.4th 854
Dolan v. City of Tigard (1994) 114 S.Ct. 2309
Canyon North Co. v. Conejo Valley Unified School Dist.(1993)19 Cal.App.4th 243, 23 Cal.Rptr.2d 495
Garlic Development Co. v. Hayward Unified School Dist. (1992) 3 Cal.App.4th 320, 4 Cal.Rptr.2d 897
Nollan v. California Coastal Commission (1987) 107 S.Ct. 3141
ATTORNEY GENERAL OPINIONS
79 Ops.Cal.Atty.Gen. 149 (1996)

Management Resources:

WEB SITES
Department of General Services, Office of Public School Construction: http://www.dgs.ca.gov

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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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:
Preliminary Look at STAR Test Scores 2012

AGENDA ITEM AREA:
Information

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:
Attached

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND AND SUMMARY:
STAR Test score results from April 2012 testing have been received from the California Department of Education (CDE). Individual student results have been mailed home and school and grade-level/course results have been distributed to school sites. CDE has not yet released the Academic Performance Index (API) or the Annual Yearly Progress (AYP) results for schools or for school districts. Those results should be released in mid-October, a one-month delay caused by students around the state (NOT WPUSD) taking photos of STAR test questions and posting them on the internet, resulting in recalculations of testing items and results.

WPUSD overall results are very positive. The percentage of students scoring Proficient or Advanced in English Language Arts, Mathematics, Science and History/Social Science continue to show improvement in most grade levels and courses. District and Site AYP's will be based upon these scores. Our percentage of students scoring Below Basic (BB) or Far Below Basic (FBB) continues to drop dramatically, showing the positive effects of our intervention programs. District and Site API's are weighted heavily upon reducing students scoring BB or FBB. Also of significant note, our Socio-Economically Disadvantaged (SED) subgroup of students has shown great improvement, with significant reductions in percentages of these students scoring BB or FBB in nearly all grade levels, showing a shrinking of the achievement gap for our students in poverty.

District and site administrators, and site teaching staff, will continue to analyze these scores, and to disaggregate the data to study the achievements of our students by grade, course and subgroup. We will share AYP and API information once it is available.

RECOMMENDATION:
Information only.

WPUSD STAR Testing 2012
Preliminary Look at California Standards Test (CST) Results
Students Scoring Proficient/Advanced
September 2012

English Language Arts

% Proficient/Advanced - ALL

Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Increase 2004 - 2012	Increase 2011 - 2012
2	31	50	49	53	51	58	61	63	66	35	3
3	31	36	42	40	44	49	51	50	51	20	1
4	38	49	52	58	63	71	67	76	73	35	-3
5	42	43	46	49	54	59	66	63	70	28	7
6	39	47	45	50	55	64	67	66	67	28	1
7	38	52	57	53	57	71	67	68	72	34	4
8	37	42	51	54	55	68	65	68	68	31	0
9	42	45	54	55	57	54	56	63	64	22	1
10	36	36	38	48	42	52	46	55	56	20	1
11	32	43	36	34	39	45	41	48	50	18	2

Mathematics

% Proficient/Advanced - ALL

Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Increase 2004 - 2012	Increase 2011 - 2012
2	46	63	58	61	62	63	66	65	64	18	-1
3	44	55	64	62	68	66	72	67	68	24	1
4	39	51	69	65	72	75	73	78	73	34	-5
5	37	38	52	58	69	70	65	60	72	35	12
6	38	47	40	51	54	66	64	61	53	15	-8
7	41	45	46	43	52	59	62	61	61	20	0
Gen Math 8	17	24	15	33	41	41	32	55	56	39	1
Gen Math 9	0	0	8	0	0	0	31	6	14	14	8
Algebra I 7	**	**	**	60	57	74	71	78	78	18	0
Algebra I 8	22	43	55	52	57	51	56	66	72	50	6
Algebra I 9	9	12	23	19	13	16	31	37	37	28	0
Algebra I 10									44	N/A	N/A
Algebra I 11									18	N/A	N/A
Geometry 8	0	48	53	68	62	56	41	74	84	84	10
Geometry 9	44	31	31	33	29	37	37	45	51	7	6
Geometry 10									16	N/A	N/A
Geometry 11									7	N/A	N/A
Alg II - 9	**	**	50	45	48	46	48	65	70	20	5
Alg II - 10	11	25	21	25	33	25	29	34	37	26	3
Alg II - 11	0	3	3	3	10	11	9	13	12	12	-1
Sum'tive-10	**	**	**	31	44	66	70	47	51	20	4
Sum'tive-11	11	29	43	26	41	35	53	43	61	50	18

NOTE: As more students who excel in math take Algebra I and Geometry in middle school, high school Algebra I and Geometry scores can be affected. Similarly with more students taking Biology in high school affecting Earth Science scores.

7.3.2

WPUSD STAR Testing 2012
Preliminary Look at California Standards Test (CST) Results
Students Scoring Proficient/Advanced
September 2012

SCIENCE
% Proficient/Advanced - ALL Students

Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Increase 2004 - 2012	Increase 2011 - 2012
5	33	31	33	39	49	60	64	69	68	35	-1
8	**	**	42	57	61	68	68	65	76	34	11
10	**	**	31	50	45	55	54	61	60	29	-1
Biology - 9	48	40	60	86	79	82	74	80	76	28	-4
Biology - 10	22	31	35	49	52	47	50	50	49	27	-1
Biology - 11	9	42	18	39	43	44	60	73	62	53	-11
Earth Sci - 9	**	**	**	0	25	17	21	28	33	33	5
Earth Sci - 10	**	**	**	0	21	33	31	23	33	33	10
Earth Sci - 11	**	**	**	**	**	38	18	45	20	-18	-25
Chemistry-10	29	28	13	43	38	42	52	60	70	41	10
Chemistry-11	14	10	6	8	18	20	23	38	43	29	5
Physics - 11	28	50	43	46	74	70	66	61	71	43	10

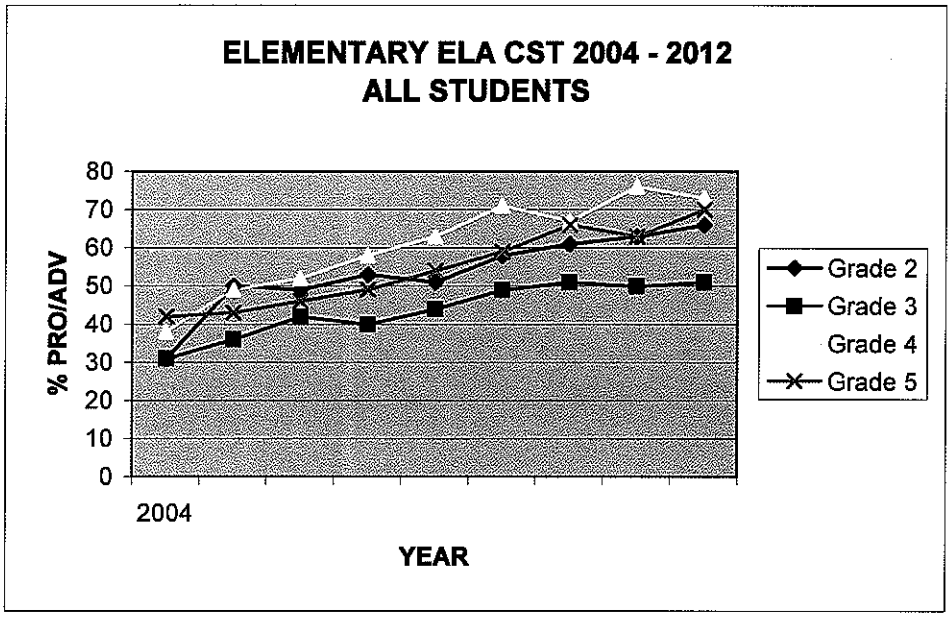
History/Social Science
% Proficient/Advanced - ALL Students

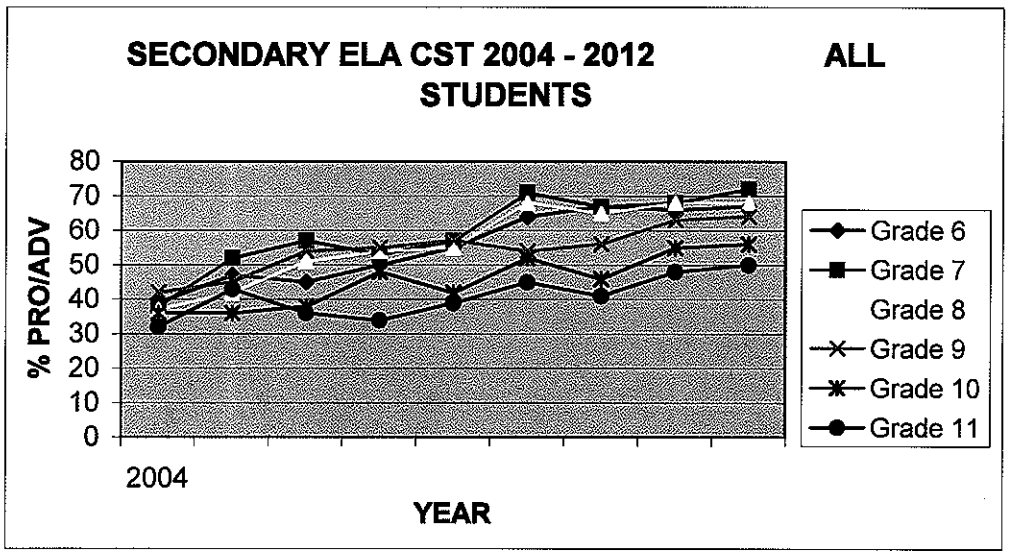
Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Increase 2004 - 2012	Increase 2011 - 2012
8 (U.S.)	37	47	46	40	43	48	60	61	64	27	3
10 (World)	30	29	25	34	41	52	49	47	55	25	8
11 (U.S.)	34	42	30	36	49	57	48	50	55	21	5

NOTE: As more students who excel in math take Algebra I and Geometry in middle school, high school Algebra I and Geometry scores can be affected. Similarly with more students taking Biology in high school affecting Earth Science scores.

7.3.3

WPUSD STAR Testing 2012
Preliminary Look at California Standards Test (CST) Results
Students Scoring Proficient/Advanced
September 2012

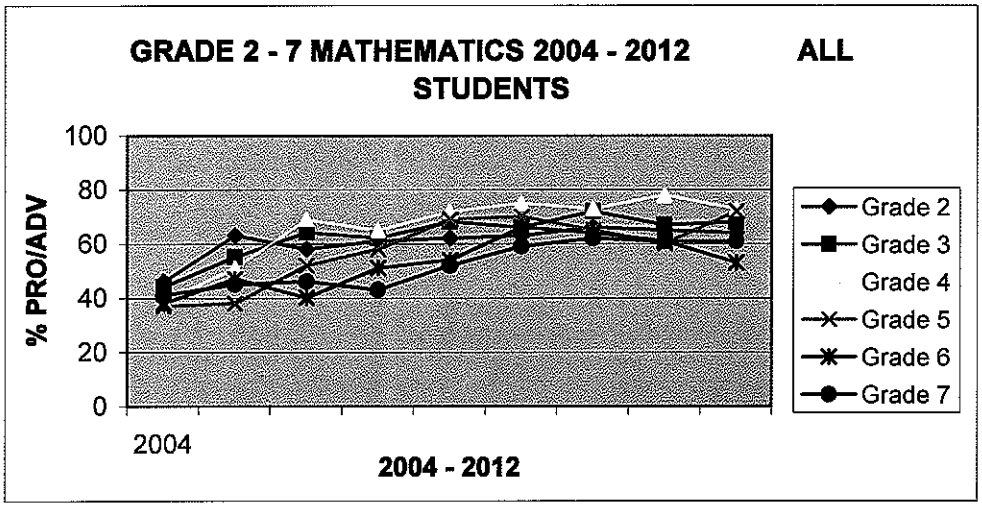


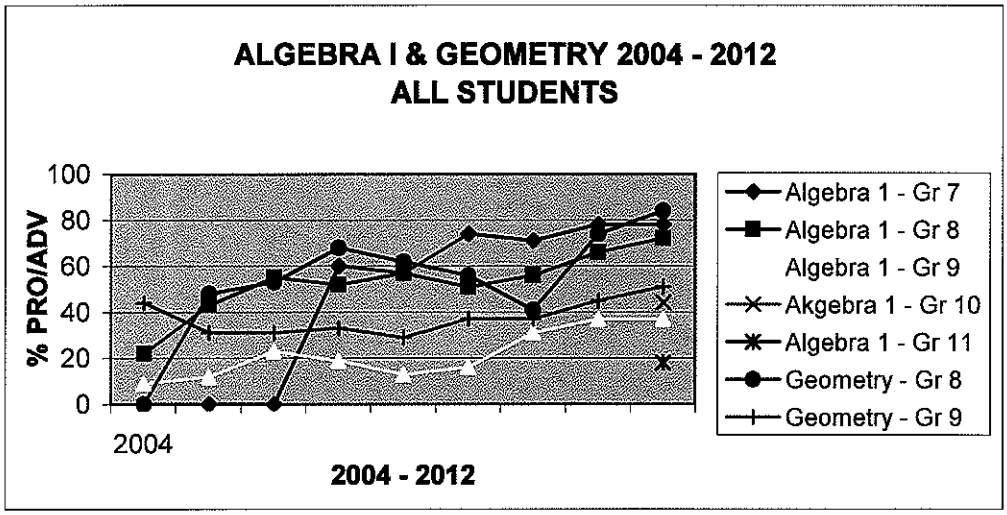


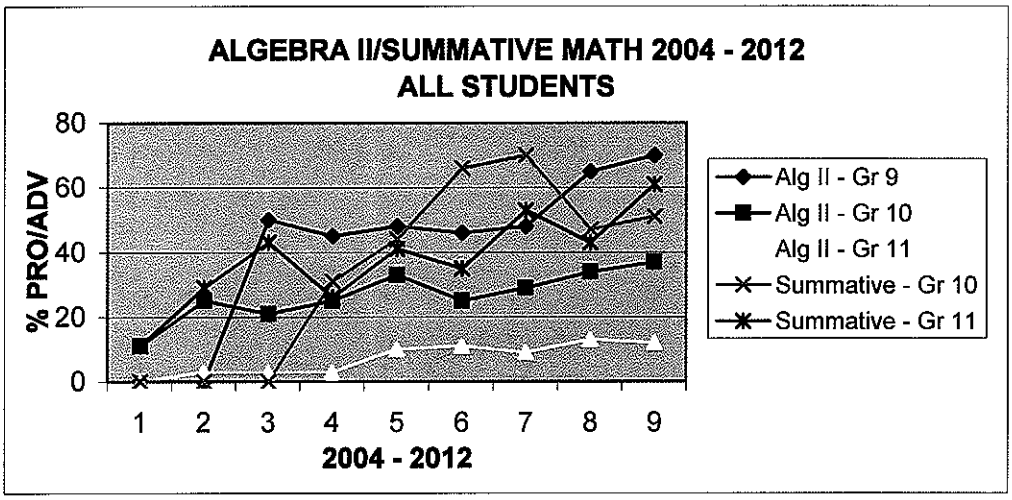
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7.3.4

WPUSD STAR Testing 2012
Preliminary Look at California Standards Test (CST) Results
Students Scoring Proficient/Advanced
September 2012







NOTE: As more students who excel in math take Algebra I and Geometry in middle school, high school Algebra I and Geometry scores can be affected. Similarly with more students taking Biology in high school affecting Earth Science scores.

7.3.5

WPUSD STAR Testing 2012

Preliminary Look at California Standards Test (CST) Results

Students Scoring BB/FBB

September 2012

English Language Arts

% Below Basic/Far Below Basic

ALL STUDENTS

Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Decrease in BB/FBB 04 - 12	Decrease in BB/FBB 11 - 12
2 ALL	32	22	23	18	18	12	16	11	13	-19	2
3 ALL	28	28	22	25	20	21	15	19	17	-11	-2
4 ALL	26	15	17	12	9	6	8	6	6	-20	0
5 ALL	26	26	22	18	11	13	9	12	7	-19	-5
6 ALL	24	23	27	21	15	9	8	10	8	-16	-2
7 ALL	26	21	20	21	19	8	6	8	10	-16	2
8 ALL	30	23	18	17	18	10	10	8	10	-20	2
2 Econ Dis	47	39	41	28	30	16	29	20	26	-21	6
3 Econ Dis	42	51	43	45	36	32	25	32	29	-13	-3
4 Econ Dis	37	31	35	19	17	12	13	6	8	-29	2
5 Econ Dis	35	33	34	29	21	22	22	18	11	-24	-7
6 Econ Dis	38	34	40	34	26	16	15	18	15	-23	-3
7 Econ Dis	39	32	31	38	32	13	11	17	21	-18	4
8 Econ Dis	38	37	33	23	31	21	20	12	19	-19	-7

Mathematics

% Below Basic/Far Below Basic

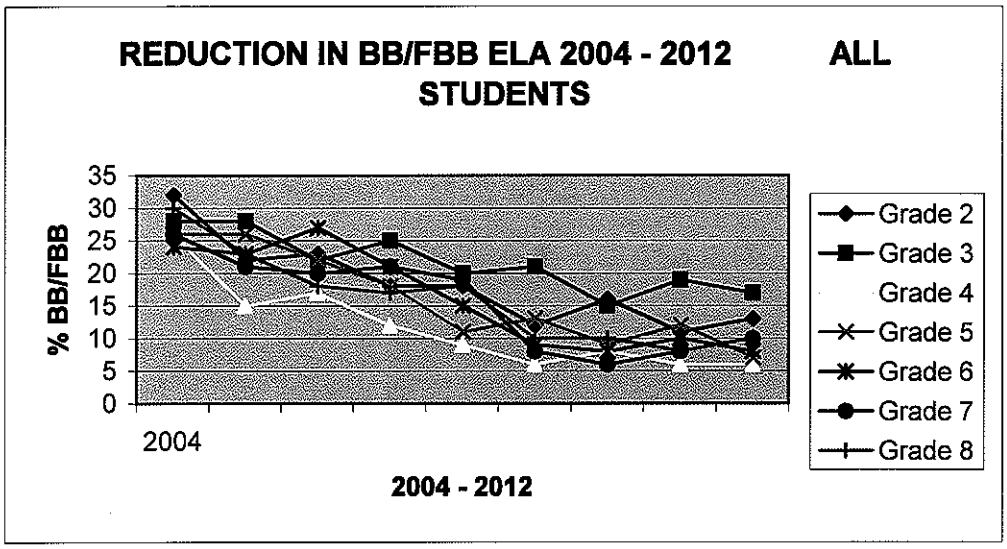
ALL STUDENTS

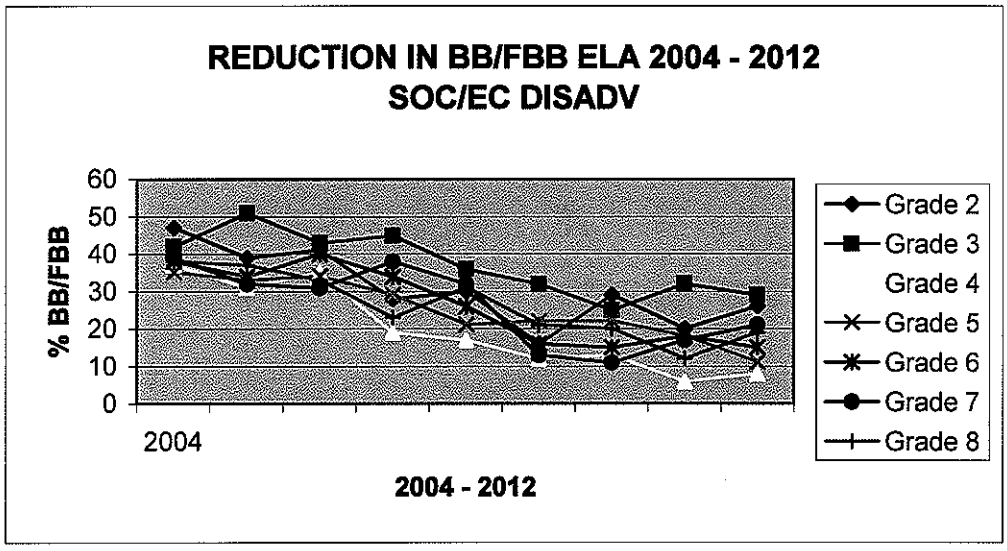
Grade	2004	2005	2006	2007	2008	2009	2010	2011	2012	Decrease in BB/FBB 04 - 12	Decrease in BB/FBB 11 - 12
2 ALL	22	11	22	17	17	11	15	14	12	-10	-2
3 ALL	24	19	12	18	14	13	10	13	10	-14	-3
4 ALL	27	18	16	11	6	6	6	8	9	-18	1
5 ALL	37	36	28	25	10	14	15	13	10	-27	-3
6 ALL	26	29	31	20	16	9	12	17	18	-8	1
7 ALL	24	25	24	24	20	14	9	12	17	-7	5
8 ALL GEN	52	49	38	34	27	31	37	15	14	-38	-1
8 ALL ALG	41	18	20	14	19	24	16	11	13	-28	2
2 SED	32	15	37	25	29	14	25	23	21	-11	-2
3 SED	37	29	21	36	23	21	17	24	16	-21	-8
4 SED	37	35	26	26	13	10	6	12	10	-27	-2
5 SED	54	43	44	44	18	24	25	21	13	-41	-8
6 SED	40	36	43	35	28	16	26	24	32	-8	8
7 SED	37	37	31	36	32	20	9	12	30	-7	18
8 SED GEN	47	58	34	38	32	28	32	25	18	-29	-7
8 SED ALG	42	36	28	20	15	31	29	8	15	-27	7

7.3.6

WPUSD STAR Testing 2012

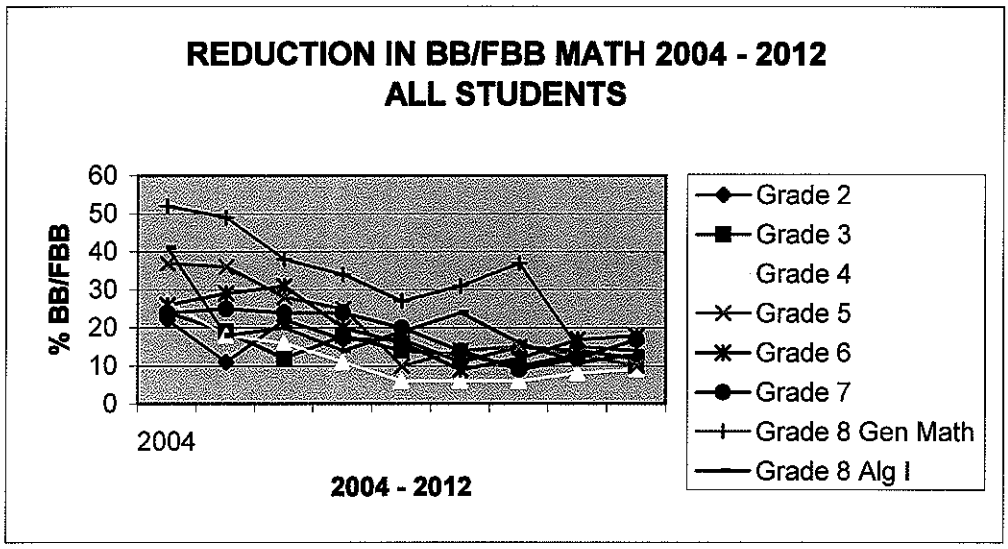
Preliminary Look at California Standards Test (CST) Results
Students Scoring BB/FBB
September 2012

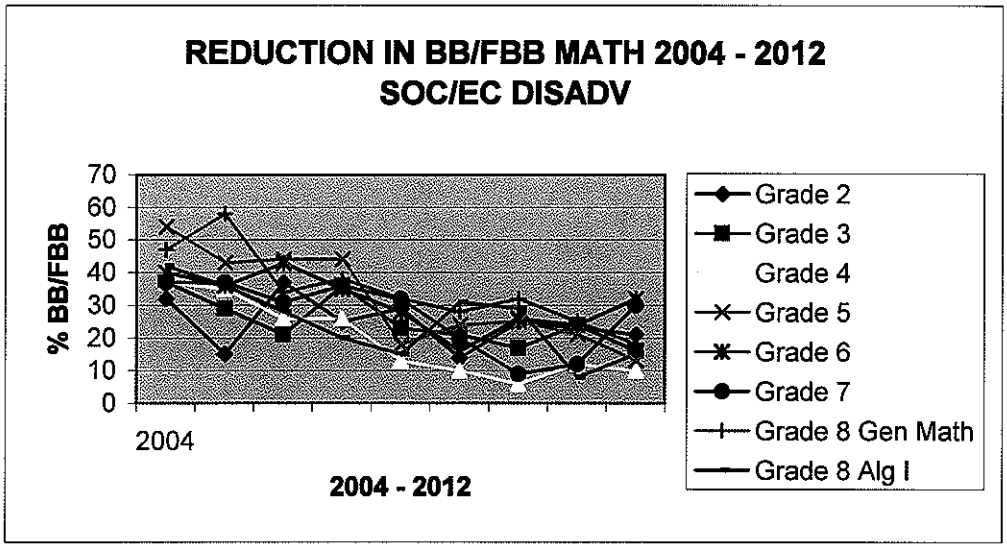




WPUSD STAR Testing 2012

Preliminary Look at California Standards Test (CST) Results
Students Scoring BB/FBB
September 2012





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:
Aventa K/12 Learning Contract

AGENDA ITEM AREA:
Action

REQUESTED BY:
Mary Boyle MB
Deputy Superintendent Ed Services

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Lottery Instructional Materials

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Western Placer Unified School District is committed to providing appropriate and innovative instructional programs to its students. Two years ago, Lincoln High School and Phoenix High School experimented with limited online courses for the purposes of credit recovery for high school students who were behind on credits toward graduation. Last summer, online learning was added as a summer school option for high school juniors and seniors who were credit-deficient toward graduation. Online learning is not intended to replace existing classes, but to offer extensions to what is currently available through our more traditional "seat-time" programs.

The last two years' experimentation has been successful, with teachers reporting that students were engaged in learning and were finding the interactive technology appealing as a way of studying curriculum for classes that they had previously failed. All credit recovery classes were supervised by a credentialed WPUSD teacher. All credit recovery classes must meet District standards for curriculum.

Last year, Lincoln High School added the opportunity of Advanced Placement (AP) credit classes to its online offerings. Through K/12 Aventa Learning, students accessed AP classes that were not traditionally available at LHS, due to low enrollments or requests. AP classes offered through K/12 Aventa Learning include AP Art History; AP European History; AP Macroeconomics, and AP Microeconomics. Online courses were not offered if the courses are available through the LHS traditional program. Availability of these additional AP courses enhanced the LHS offerings, and assisted in mitigating some requests for inter-district transfers to larger area high schools with more AP offerings. All online AP classes have been College Board approved for AP credit, and meet A – G requirements for four-year UC entrance, and were supervised by LHS teachers and online HQT teachers.

Lincoln High School desires to continue its online learning options through K/12 Aventa Learning.

RECOMMENDATION:

Approve contract with K/12 Aventa Learning for 20 seats in credit recovery and 8 seats in AP.courses.

Company Address	2300 Corporate Park Drive Herndon, VA 20171 US	Created Date	8/22/2012
		Expiration Date	9/3/2012
		Quote Number	00002074
Prepared By	Andrew Ehrenfeld	Contact Name	Jay Berns
Phone	(415) 939-2960		
E-mail	dehrenfeld@k12.com		
Bill To Name	Lincoln High School - CA	Ship To Name	Lincoln High School - CA
Bill To	3060 Barrett Park Lane Lincoln, CA	Ship To	3060 Barrett Park Lane Lincoln, CA

Quantity	Product	Product Description	Sales Price	Total Price
2.00	Aventa Enrolled User Block	Promotional block of 10 enrolled users for one year. Content and hosting included. Once a student is finished taking courses, a new student can begin taking courses. Entire Aventa catalog available, with the exception of Premium electives. Instruction included for credit recovery only (with student hotline). For world languages, clients can select Middlebury courses that are available on Blackboard, as well as Aventa World Language Courses.	$2,500.00	$5,000.00
1.00	Aventa Instructor Training - Online	Aventa online instructor training.	$250.00	$250.00
4.00	Aventa AP Instruction	Aventa instruction for AP courses; per course, per semester (0.5 credit)	$195.00	$780.00
1.00	Aventa Mentor Training Online (Open)	Training via Elluminate live 2 hr session – Open Registration (Required for Credit Recovery)	$0.00	$0.00

Grand Total $6,030.00

mrboyle

This Sales Quote incorporates and is in all respects subject to the K12 Online Educational Products and Services Agreement Terms (the "Terms") that is published at http://www.k12.com/online-educational-products-services-agreement-terms. This Sales Quote is valid for 30 days

X Jay Berns Title Principal Date 8/27/12 7.4.2

ONLINE EDUCATIONAL PRODUCTS AND SERVICES ORDER

This Online Educational Products and Services Order (this "Order"), dated as of August 24, 2012 (the "Order Effective Date"), is between Lincoln High School 790 J. Street, Lincoln, CA 95648 ("Customer") and K12 Virtual Schools LLC ("K12"), with a principle place of business at 2300 Corporate Park Drive, Herndon, VA 20171. This Order incorporates and is in all respects subject to the K12 Online Educational Products and Services Agreement Terms (the "Terms") that is published at http://www.k12.com/online-educational-products-services-agreement-terms on the date that this Order bears the signatures of both Customer and K12. All capitalized terms that are not defined in this Order will have the meanings assigned to those terms in the Terms.

I am authorized by Customer to enter into this Order for the products, services and licenses indicated herein, at the prices set forth below and pursuant to the Terms.

Accepted by Customer:

M Boyle (signature) 8/31/12 (date)

Mary Boyle (print name) Depty Supt (title)

Accepted by K12:

_____ (signature) _____ (date)

_____ (print name) _____ (title)

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1. **Period.**

☒ Subscription August 24, 2012 through August 23, 2013 and any renewal period, (if applicable).

2. **Territory**. Students enrolled in Lincoln High School, CA

3. **Description of Educational Products.** Customer will be provided the Educational Products specified in this Order.

☒ *Aventa Original Credit and Credit Recovery Courses (Grades 6 to 12).*
The available Aventa licensed online educational courseware. Aventa may from time to time, in its sole discretion, deliver or otherwise make available to Customer certain updated courseware, which such updates shall also be subject to all of the Terms. Customer acknowledges and agrees that certain courseware and updates thereto may be designed to utilize separate textbook products or course materials and Customer shall be responsible for procuring such materials. All materials, assessments, and teacher guides provided directly by Aventa are included except certain AP courses designated in the fees section titled *Aventa AP Materials Fees*.

☒ Courses-only for students (not eligible for recruitment or administrator professional development)

4. **Description of Services.** Customer will be provided the following Services under this Order:

☐ *Instructional Services*: Customer will be provided qualified teachers, licensed as required by applicable state law, for instruction to enrolled students for selected courses.

7.43

☒ *Aventa Hosting Solution:*
The set-up, configuration and hosting of the applicable courseware for the delivery of Aventa courses, solely for the provision of educational services to its students in the Territory enrolled in Customer's educational programs.

5. Description of Other Related Products

RESERVED

6. Fees. For the Services and/or Products provided under this Order, Customer shall pay to K12 and/or its Affiliates the following Fees:

☒ *Aventa Enrolled User Pricing[1]: (Includes Content and Hosting)*
$2,500 per Block of 10 Reusable Enrolled User Licenses. Each *"Enrolled User License"* allows a single student to be enrolled into multiple Aventa courses (0.5 credits each). All courses in the standard Aventa catalog (including Credit Recovery courses), and Middlebury Interactive Language Competency and Non-Honors Fluency courses are available under this license with the exception of courses designated as "Premium Electives". Instruction by Aventa or Middlebury Interactive Teachers is not included but may be added as needed for an additional charge as indicated below. Enrolled User Licenses are valid for one year from date of purchase. When a student drops or completes all course(s) and surrenders their license, that Enrolled User License may be reassigned to another student to take the same or different courses. During the original Subscription Period set forth in Paragraph 1 above, Customer may at its option purchase additional Enrolled User Licenses by submitting a purchase order or written authorization to Aventa indicating the number of additional Enrolled User Licenses desired. The term of these subsequent Enrolled User Licenses shall also be one year from the date of purchase. **The cost of Instruction for **Credit Recovery Courses only** is included in the Aventa Enrolled User Pricing.* Aventa does not provide refunds with the Enrolled User Promotion. By its very nature if a student drops from a course the seat is then open for a new enrollment.

☒ *Aventa AP Materials Fees (Required for certain courses)*
Customer is only charged the applicable fee if a course below is selected. Billed at upon shipment Materials costs are refunded 100% if the student is withdrawn within 10 days of order placement, or 50% if the student is withdrawn between the 11th and 30th day. There is no refund or credit on materials for withdraws occurring after 30 days.

- ☒ Advanced Placement Biology materials
  $328.00 per Student per course
- ☒ Advanced Placement Chemistry materials
  $339.00 per Student per course
- ☒ Advanced Placement Environmental Science materials
  $302.00 per Student per course
- ☒ Advanced Placement Physics B materials
  $289.00 per Student per course

☐ *Aventa Instruction:*
$195.00 Aventa Teacher support for 6-12. Per Semester Course for AP courses
$175.00 Aventa Teacher support for 6-12. Per Semester Course for non-AP courses
**Aventa Instruction for Credit Recovery Courses – included in Enrolled User Pricing*

☒ *Aventa Training*

☒ *Custom Online Teacher Training:*

Billed at setup. No refunds, credits or cancellations are allowed.

[1] Enrolled User license models are intended for part-time online students, blended learning students, and for students requiring a full-time online schooling program for a defined period of time, including alternative education and hospital homebound students. The Enrolled User Licenses are not intended for use as a full-time virtual schooling program. We reserve the right to audit to ensure intended use for part-time / blended programs and alternative education populations.

7.4.4

$250.00 per 2 hour online session *(Includes one customer, two-hour virtual session for teachers of Aventa curriculum)*

7.4.5

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

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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:

Approve Resolution 12/13.8 to Adopt the 2012-13 Western Placer Unified School District Gann Limit

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

2012-13 Unaudited Actuals

MEETING DATE:

September 18, 2012

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30 of each year, county office and district governing boards shall adopt a resolution identifying their estimated appropriation limit for the current year and their annual appropriation limit for the preceding year.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 12/13.8 to adopt the 2012-13 Western Placer Unified School District Gann Limit.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2012-13 Gann Limit
Resolution No. 12/13.8

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ADOPTING THE 2012-13)
GANN LIMIT)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 18th day of September, 2012, by roll call vote.

AYES:
NOES:
ABSENT:

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

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

WHEREAS, the District must establish a Gann Limit for the 2011-12 fiscal year and a projected Gann Limit for the 2012-13 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann Limits for the 2011-12 and 2012-13 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2011-12 and 2012-13 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

THE FOREGOING RESOLUTION was duly passed by the Governing Board of the Western Placer Unified School District on the 18th day of September, 2012.

_____
President of the Board, Governing Board
Western Placer Unified School District

ATTEST:

_____
Clerk, Governing Board
Western Placer Unified School District

7.5.1

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		**2010-11 Actual**			**2011-12 Actual**	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	32,592,302.49		32,592,302.49			33,634,218.76
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,268.75		6,268.75			6,310.48
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2010-11**			**Adjustments to 2011-12**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)		**2011-12 P2 Report**			**2012-13 P2 Estimate**	
1. Total K-12 ADA (Form A, Line 10)	6,310.48		6,310.48	6,323.20		6,323.20
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,310.48			6,323.20
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,310.48			6,323.20
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2011-12 Actual**			**2012-13 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	340,859.43		340,859.43	333,503.00		333,503.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,147,414.14		30,147,414.14	29,488,858.00		29,488,858.00
5. Unsecured Roll Taxes (Object 8042)	766,995.99		766,995.99	755,422.00		755,422.00
6. Prior Years' Taxes (Object 8043)	(71,545.69)		(71,545.69)	9,580.00		9,580.00
7. Supplemental Taxes (Object 8044)	179,340.41		179,340.41	140,442.00		140,442.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	708,400.77		708,400.77	603,264.00		603,264.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	202,150.06		202,150.06	242,263.00		242,263.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(9,266,225.00)		(9,266,225.00)	(9,290,485.00)		(9,290,485.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	23,007,390.11	0.00	23,007,390.11	22,282,847.00	0.00	22,282,847.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	23,007,390.11	0.00	23,007,390.11	22,282,847.00	0.00	22,282,847.00

7.5.2

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			437,676.70			414,488.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			437,676.70			414,488.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,974,427.87	0.00	9,974,427.87	9,826,508.00	0.00	9,826,508.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	13,306.00	0.00	13,306.00	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,579,725.00	0.00	1,579,725.00	1,215,000.00	0.00	1,215,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	11,567,458.87	0.00	11,567,458.87	11,041,508.00	0.00	11,041,508.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	156,847.76		156,847.76	152,639.00		152,639.00
38. TOTAL STATE AID (Lines C36 plus C37)	11,724,306.63	0.00	11,724,306.63	11,194,147.00	0.00	11,194,147.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	47,022,541.07		47,022,541.07	42,927,503.00		42,927,503.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	166,959.31		166,959.31	75,000.00		75,000.00
APPROPRIATIONS LIMIT CALCULATIONS		**2011-12 Actual**			**2012-13 Budget**	
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			32,592,302.49			33,634,218.76
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0067			1.0020
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,634,218.76			34,972,033.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			23,007,390.11			22,282,847.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			757,257.60			758,784.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			11,064,505.35			11,194,147.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,064,505.35			11,194,147.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			121,407.52			58,591.08
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			23,128,797.63			22,341,438.08
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			10,943,097.83			11,194,147.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			23,128,797.63			
b. State Subventions (Line D8)			10,943,097.83			
c. Less: Excluded Appropriations (Line C23)			437,676.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			33,634,218.76			

7.5.3

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2011-12 Actual**			**2012-13 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			33,634,218.76			34,972,033.26
12. Appropriations Subject to the Limit (Line D9d)			33,634,218.76			

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

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

7.5.4

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 No. 12/13.9 in order to Appoint a Representative and an Alternate to the Schools Insurance Group Joint Powers Board

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 12, 2012

ROLL CALL REQUIRED:
Yes

BACKGROUND:

As a participating agency in Schools Insurance Group, WPUSD must delegate a representative as a member of the Joint Powers Board and an alternate to serve in the absence of the representative.

RECOMMENDATION:

Administration recommends the Board approve the Resolution to appoint a representative to the Schools Risk and Insurance Management Group.

rk/wpfiles/factform/Resolution

7.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 12/13.9

A RESOLUTION BEFORE THE	)
GOVERNING BOARD OF THE	)
WESTERN PLACER UNIFIED	)
SCHOOL DISTRICT DESIGNATING	)
REPRESENTATIVE AND ALTERNATE	)
TO THE SCHOOL INSURANCE GROUP	)
JOINT POWERS BOARD	)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held on the 18th day of September 2012, by roll call vote.

AYES:

NOES:

ABSENT:

WHEREAS, this Agency is a Participating Agency of the Schools Risk and Insurance Management Group (SIG), and agencies; and

WHEREAS, the Bylaws of SIG state in part: "Each participating agency shall delegate one representative as a member of the Joint Powers Board, and one alternate to serve in the absence of the representative. Such appointment shall be by resolution of the Governing Board of the Agency." And

NOW, THEREFORE BE IT RESOLVED, that the Governing Board hereby designates the following individuals as the Representative and Alternate to the School Insurance Group Joint Powers Board:

REPRESENTATIVE: Ryan Davis, Director of Human Services

ALTERNATE: Scott Leaman, Superintendent

THE FOREGOING RESOLUTION WAS DULY PASSED BY THE Governing Board of the Western Placer Unified School District on the 18th of September 2012.

_____

Damian Armitage, Board President

ATTEST:

_____

Brian Haley, Clerk

7.6.1

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

SUBJECT:
Zebra Express Bus

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Scott Leaman, Superintendent
Joyce Lopes, Assistant Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District Office

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The district began an express bus route this year that serves the south portion of the district and the high school. The route begins at Catta Vedera and ends at the Lincoln High School with stops at the Lincoln Library and Lincoln Crossing Marketplace. The route currently costs the district approximately $50,000.00 a year to operate.

Here are some facts about ridership:

- We have not started to collect bus passes on the route because we did not want to issue refunds if there were no riders. After contacting all the families, they are all committed to buying a bus pass.
- There are an average of 9 riders in the morning and 6 in the afternoon
- Out of the assigned riders, 2 submitted interdistrict requests
- No riders catch the bus at Catta Vedera, 9 riders catch the bus at Lincoln Library, and 3 riders catch the bus at Lincoln Marketplace on average
- A smaller bus does not save substantial funds and most smaller buses are used for Special Education
- We have touted this route as a way to reach out to students in the South portion of our district through the interdistrict process

The district's transportation department is requesting the Board discuss and direct staff to implement one of the following options:

1) Continue the route with the assigned three stops – this will cost $50,000.00 but we will most likely retain all the students on the route. This leaves the issue that no students are riding the bus from Catta Verdera
2) Continue the route with two stops – By eliminating the stop at Catta Verdera the route cost would be reduced to $46,300.00. At the present time, no students would be affected and if a future student wanted to ride the bus and they lived in Catte Verdera, they could use the stop at the library.
3) Continue the route with one stop – By eliminating the stops at Catta Verdera and Lincoln Crossing the route cost would be reduced to $43,500. Three students would be affected.
4) Add a stop at the beginning of an existing route – A stop could be added to an existing route at a cost of $6,000.00. The pickup time at the Lincoln Library would be 6:00 a.m. instead of the current 7:30 am. The drop off time would be 4:45 pm. The students would be on the bus as it completes its current route.
5) Eliminate the route – This saves $50,000.00 but could impact the students that desire to attend Lincoln High School. Many could submit an interdistrict transfer and all would need to find a method to get to school.

RECOMMENDATION:

Discuss the options and give staff direction on this issue.

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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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:
Guest Bus Riders

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Scott Leaman, Superintendent
Joyce Lopes, Assistant Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District Office

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

To reduce transportation costs, the district has enacted a policy to transport regular bus riders that live outside city limits only. The only current exceptions are the bus that serves the Carlin C. Coppin area, transporting students to Twelve Bridges Middle School, and the Express Bus. District administration is requesting expansion of this policy in limited circumstances with defined parameters.

There are currently three types of bus riders on our district transportation system:

1) Regular Rider – students that live outside city limits, attend Twelve Bridges Middle School from the Carlin C. Coppin area, or ride the Express Bus
2) Displaced Rider – a student that is asked to attend a school site outside their attendance area
3) Special Education Rider – a student that receives transportation through the IEP process

We are requesting to add another category of rider to our district, the Guest Rider. We have recently become aware of students that might be interested in riding the bus using the current routes between schools. An example of this would be a student in the Carlin C. Coppin area that wants to ride to the high school. Although this isn't an assigned route, students are able to catch the bus at Carlin C. Coppin and ride to the high school where the students transfer to other buses. The district is not interested in expanding the current routes within city limits, but we want to remain open to students that would like to use the transportation system's empty seats. Guest riders are finding out about these "hidden routes" by accessing the listing of bus stops on our website.

We are proposing to allow Guest Riders under the following circumstances:

1) The student must pay to ride the bus through purchase of a bus pass or tickets
2) No routes will be added to accommodate guest riders
3) Transportation is only to be used for home to school and back
4) The student will lose their Guest Rider privileges upon the first discipline issue
5) Space must be available based on the roster of riders for the route
6) The student may be "bumped off" the bus if there is not room
7) The Guest Rider program can be stopped at district discretion
8) Guest Riders have a lower priority than other riders
9) A parent must accept these parameters through a signed letter

We view this situation as a win-win for everyone. We will be able to maximize our ridership to help offset costs without adding routes and parents will be able to access our transportation system in a new way.

RECOMMENDATION:

Approve the guest rider program as an option for families.

7.8.1

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**
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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 Process Update

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
Various Sources

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

As an update to the interdistrict process and past discussions with the Board concerning the Lincoln High School Tour, I have met with Mr. Berns. He is recommending the following:

- Changing the title of the tour to "Introduction to Lincoln High School"
- Hold the introduction in the school theater
- Highlight programs, classes, clubs, interventions, AP classes, etc.
- Admin/Counselors, students, teachers to be present for the presentation
- Hold a questions and answer session
- Show the attendees that not only is Lincoln High School academically rigorous, but we are a family.
- Administrators and counselors will meet with parents and students in the Performing Arts building at 3:15 on Jan. 22, Feb. 18, Mar. 19, Apr. 16, May 21, and Jun. 11.

RECOMMENDATION:

This item is for information/Discussion only.

7.9

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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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:
2012-13 District Goals and Objectives

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
All sources

MEETING DATE:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:
Draft objectives based on district goals will be discussed with the board.

RECOMMENDATION:
Discuss 2012-13 management team goals.

Western Placer Unified School District

Goals and Objectives for the Management Team

2012-13

Initial Draft: September 5, 2012
Board Review and Input: September 18, 2012
Board Approval:
Final Presentation:

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

ADOPTED 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.**

1'01'L

Goal #1 Develop and continually upgrade a well articulated K-12 academic program

Objective	*Background*	*Benchmark*	*Actions/ Responsibility*	*Final*
1a - Continue focus on assisting all sites in meeting state assigned API and AYP targets.	1a – The district and its schools continue to improve on API and AYP targets. This progress will be supported by the district. Subgroups not making goals will receive focused support.	1a – By June 2013, All schools will show growth on API and AYP. Focus program support on Long-Term English Learners. Schools in Program Improvement will complete mandated tasks. Results from 2012 – 13 will be presented to the Board in the Fall of 2013.	• Intervention, ELD and program support *Deputy Superintendent/ All Staff*	
1b – Plan and enhance opportunities within the curriculum for academically achieving students.	1b – Academic high achieving students require increased opportunities based on their capabilities.	1b – By June 2013, fifty percent (50%) of students will meet A-G requirements. Additional Lincoln High School courses will be identified for A – G credit and/or 2 + 2 agreements with Sierra College. Advanced Placement (AP) courses will be offered.	• Increase and track A-G opportunities & attainment • Increase AP courses from 9 to 20 offerings through online learning and additional traditional classes • Increase 2 + 2 credit courses from 6 to 10 *Lincoln High School Admin and Staff/ Deputy Superintendent*	

7.10.2

1c – Support/monitor local special education offerings.	1c – In recent years, the district has brought many special education programs back to the district; percentage of special needs students has increased.	1c- By June 2013, complete special education manual, continue PLC's for secondary special education staff, explore possibilities for SDC-type program at LCES, provide Autism Certification training for RSP teachers, study feasibility of middle school ED program. Continue to implement recommendations of General Education/Special Education Work Group.	• Complete Benchmarks *Special Education Administration/ Deputy Superintendent/ LCE principal/ Special Education Staff*	
1d – Support/ monitor alternative education programs.	1d- Not all students respond to traditional K-12 programs. For some students an alternative program is most helpful and appropriate.	1d-By June 2013, increase alternative education offerings in the district and evaluate future options to assist students.	• Implement CARE program at LHS and consider CARE at GEMS. • Pilot a District Independent Study Program *Deputy Superintendent/ GEMS principal/ PHS principal*	
1e-Implement Transition Kindergarten (TK).	1e-Students turning five between October 1, 2013 and December 2, 2013 will be eligible for TK.	1e-By June 2013, Staff will expand the TK program to include at least one additional class to include students with October AND November birthdays who are eligible for the TK program.	• Establish additional TK classes at WPUSD elementary sites • Communicate with families • Register eligible children for TK *Deputy Superintendent/ Select Principals*	

7103

1f – Begin implementation of Common Core State Standards.	1f – Common Core State Standards (CCSS) were adopted by the State of California in 2010 and replace the 1997 California State Standards. Districts and County offices have begun the implementation process.	1f – By June, 2013, 80% or more of core academic teachers and special education teachers will have attended professional development in the Common Core State Standards. Peer Coaches will provide additional support for implementation at Title I eligible sites.	• Develop WPUSD Common Core State Standards Implementation Plan for 2012 – 2015. • Develop Professional Development (PD) Plan for 2012 – 2013 and Provide PD for teaching staff • Develop Peer Coach Program • Review infrastructure and hardware requirements to prepare for Smarter Balanced Assessment Consortium (SBAC) testing *Deputy Superintendent, Principals, Peer Coaches, Director of Technology*	
1g-Achieve a balanced budget by 2013-14 per Board direction.	1g –The Budget Committee, convened by the Superintendent in 2011-12, identified and recommended nearly $5.75 million in budget reductions for 2012-13. The Board of Trustees directed staff to work with the Budget Committee to identify the additional cuts necessary to balance the budget by 2013-14. Reserves are being used to cushion budget reductions	1g – By June 2013, adopt a plan to achieve a balanced budget by 2013-14.	• Identify budget reductions with input from the Budget Committee • Update the Board on budget issues *Assistant Superintendent/Superintendent/District Office Administration/All Staff*	

Goal #2 Foster a safe, caring environment where individual differences are valued and respected

Objective	*Background*	*Benchmark*	*Actions/ Responsibility*	*Final*
2a – Continue to create consistent and caring environments for students.	2a – Positive student attendance and behavior are an integral part of a successful education.	2a – By June 2013, additional supports will be in place to reinforce positive student behavior and attendance.	• Establish district and site attendance goals and incentives • Continue to implement new SARB and SAM processes • Continue to implement CARE program at LHS; consider CARE program at GEMS for 2013-14. • Continue to implement Building Effective Schools Together (BEST) and Positive Behavioral Interventions and Supports (PBIS) programs at selected sites *Deputy Superintendent/ Selected Principals/ Selected Staffs*	

Goal #3 Provide facilities for all district programs and functions that are suitable.

Objective	*Background*	*Benchmark*	*Actions/ Responsibility*	*Final*
3a – Begin process of Division of State Architect (DSA) Close-Outs on all District sites.	3a – As the State of California via DSA have made Close Out of all school construction projects mandatory, and often a condition of approval for future projects, all California school districts have the need to close out any and all outstanding past projects in compliance with DSA's standards.	3a – Half of all open projects will be closed out by June 30, 2013.	• By July 2012 have a listing of non-closed out projects by site, with details as available on items required. • By August 2012 to have begun the process of working on closing out sites and projects. *Assistant Superintendent/Facilities Planner*	
3b - Create and maintain a safe, clean, healthy learning environment consistently and equitably at all school sites.	3b - WPUSD has 11 unique school sites each with unique maintenance and custodial needs.	3b - By October 2012, custodial staff will update the CASH Facility Inspection Tool for each site with focus on improvement on areas of concern from 2011 FIT analysis.	• Review the FIT form with the staff and work with them to complete the form for 2012-13 and implement necessary maintenance and improvements by June 2013. • Provide staff with training opportunities as necessary to complete the improvements identified in the FIT forms. *Assistant Superintendent/Director of Maintenance*	

7.10.6

3c - Explore options for funding school moderniza-tion and construction from the state level to private grants.	3c - With the failure of the November 2010 bond measure, WPUSD has been put back into the position of not only having an absence of funding, but also no possible matching funds if State of California monies could be accessed. With new development starting again in Lincoln, it is important the district continue to education city and county officials as well as developers regarding the funding shortfall that exists for new school facilities.	3c - Host a series of public meetings reviewing the history of school facility financing, the current funding concerns, the funding shortfall WPUSD is facing, and the student housing alternatives in the absence of any additional funding from developers or the state.	• Advocate for adequate student housing funding with city and county officials, developers, and community. • Keep abreast of the changing regulations on the Financial Hardship Program and take steps to ensure that WPUSD is in line with those requirements • Continue working in good faith with future Villages within the City of Lincoln sphere of influence to negotiate funding for future schools • Research grants and funding sources as they become available *Assistant Superintendent/Facilities Department*	
3d – Explore agricultural conservancy at the current Lincoln High School Farm site and formally acquire Mariner (Rockwell) Ranch.	3d – The school board approved a resolution in the past to place the Lincoln High School Farm in an agricultural conservancy. The district also was selected to acquire an additional 500 acres from CalTrans.	3d – By June 2013, working with the Farm Foundation, conservancy options will be implemented by the district and the agreement with CalTrans will be finalized.	• Work with the Farm Foundation on implementing conservancy options • Finalize purchase of Mariner Ranch *Superintendent/LHS Principal/Farm Foundation*	

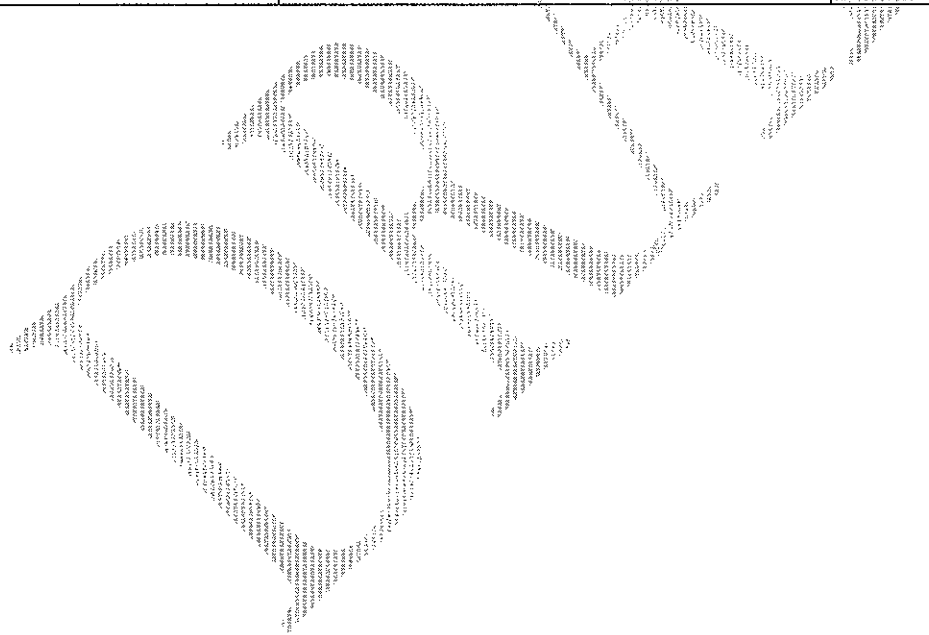
L'01'L

Goal #4 Promote the involvement of the community, parents, local government, business, and service organizations as partners in the education of students.

Objective	*Background*	*Benchmark*	*Actions/ Responsibility*	*Final*
4a – Increase communication content and outlets through the use of appropriate technologies, information, and community resources	4a – Timely communication, both proactive and reactive, is important for parents and the greater community to partner with schools.	4a – By June 2013, school and district websites will be consistently updated in a timely manner. The school district will have a presence at City Council meetings. Service organizations will be visited. Community resources such as the Latino Leadership Council, Lighthouse FRC, SCHOOLS program, PCOE parent education programs will be utilized as general supports, but specifically in School Attendance Review Boards, School Attendance Mediations, and Student Study Teams.	• District and Sites update websites • District Office staff will attend City Council meetings • Services Organizations visited • Community resources utilized *All Administrative Staff/Other Selected Staff*	

8'01'2

4b – Communication and collaboration with the city will be increased.	4b – Joint partnerships and support including joint use facility agreements, joint future school facility planning, and the library assist district families and community members. Ongoing joint collaborative meetings take place throughout the year. City support for adequate school facilities in the Villages and infill will be sought.	4b – By June 2013, collaboration meetings with the city will continue and other avenues of partnership will be evaluated. City support for appropriate educational facilities will be garnered.	• Hold meetings with city manager • Update joint use agreements, as needed • Meet with the City concerning Village educational facilities including small group and workshop settings *Superintendent/ District Office Staff*	



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

Objective	*Background*	*Benchmark*	*Actions/ Responsibility*	*Final*
5a – Establish the Student Wellness Committee chaired by the Food Service Director to comply with the Reauthorization Act of 2004.	5a – WPUSD has a wellness policy in place as required. However, we have not implemented the goals within the policy including forming the Wellness Committee.	5a -By June 2013, The committee will consist of members from food services, physical education, Board of trustees, teachers, nurses, principals, administration, students and parents. After a brief orientation, the committee will assess gaps between current policy and implementation at the school sties. They will promote nutrition and physical activity at school sites while soliciting student involvement in planning menus and food selection.	• Review and revise the wellness policy as necessary. • Develop and document measurable goals for nutrition education and physical activity. • Publish nutrition guidelines for all foods sold on campus. • Measure the effectiveness of the committee by evaluating the participation of parents and students. *Assistant Superintendent/Technology/Director of Food Services and Food Services Department*	

01.01.7

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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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:
September 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

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

- AR 5141.21 Administering Medication and Monitoring Health Conditions
- AR/BP/E 6161.1 Selection and Evaluation of Instructional Materials

RECOMMENDATION:

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

wp/rk/factform

7.11

MANUAL MAINTENANCE GUIDESHEET

September 18, 2012

Note: Descriptions below identify major changes in revised materials. Editorial changes have also been made.

DELETE	ADD	DESCRIPTION

AR 5141.21 - Administering Medication and Monitoring Health Conditions
(AR revised)

Policy and Regulation updated to reflect **NEW LAW (SB 161)** which authorizes districts to train volunteer, nonmedical district employees to provide emergency antiseizure medication to students suffering from epileptic seizures when licensed health care professionals are not available onsite. Regulation includes related requirements pertaining to the health provider's written statement, notifications to staff and parents/guardians, staff training, and other arrangements for assisting students with epilepsy who may suffer a seizure at school.

BP/AR/E 6161.1 - Selection and Evaluation of Instructional Materials
(BP/AR/E revised)

Policy updated to reflect **NEW LAW (SB 70)** which extends flexibility for the use of Instructional Materials Funding Realignment Program funds through the 2014-15 fiscal year, Policy also reflects **NEW LAW (SB 509)** which authorizes districts, until July 1, 2015, to purchase the newest adopted instructional materials for schools in deciles 1-3 of the Academic Performance Index without purchasing them for other schools. Updated regulation reflects (1) **NEW LAW (SB 70)** which prohibits the State Board of Education (SBE) from adopting K-8 instructional materials until the 2015-16 school year; (2) **NEW LAW (AB 114)** which provides that districts are not required, through the 2014-15 fiscal year, to provide students with instructional materials within 24 months of the SBE's adoption; (3) **NEW LAW (SB 140)** which requires the California Department of Education to prepare a list of K-8 supplemental instructional materials that are aligned with the Common Core Standards; and (4) **NEW LAW (SB 48)** which prohibits the use of instructional materials that adversely reflect upon persons based on their religion, sexual orientation, or other specified characteristics and which requires instructional materials to include the role and contributions of LGBT, disabled, and European American individuals. Exhibit updated to reflect **NEW LAW (SB 70)** which extends the current definition of "sufficiency" through the 2014-15 fiscal year.

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

Definitions

Authorized health care provider **means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)**

Other designated school personnel may include any individual employed by the district who has consented to administer the medication or otherwise assist the student, and who may legally administer the medication **to the student or assist the student in the administration of the medication**. (5 CCR 601)

Medication may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

Emergency medical assistance for a student suffering an epileptic seizure **means the administration of an emergency antiseizure medication such as diazepam rectal gel and other emergency medications approved by the federal Food and Drug Administration for patients suffering from epileptic seizures. (Education Code 49414.7)**

Notifications to Parents/Guardians

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians ~~that~~ **of the options available to** students who need to take prescribed medication during the school day **and the rights and responsibilities of parents/guardians regarding those options.** ~~may be assisted by a school nurse or designated school personnel or allowed to self-administer certain medication as long as the district receives written statements from the student's physician and parent/guardian in accordance with law, Board policy and administrative regulation~~. (Education Code 48980, ~~49423~~)

(cf. 5145.6 - Parental Notifications)

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following requirements: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage and the name of the supervising physician.

2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects, and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission or overdose.

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS
(continued)

Parent/Guardian Responsibilities

~~Before a designated employee administers or assists in the administration of any prescribed medication to any student or any student is allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication during school hours, the district shall have a written statement from the student's physician and a written statement from the student's parent/guardian. (Education Code 49423, 49423.1; 5 CCR 600)~~

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

1. **Each year, providing required parent/guardian and authorized health care provider written statements as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. In addition, the parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49414.7, 49423, 49423.1; 5 CCR 600)**

2. **If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician. (Education Code 49480)**

3. **If the student suffers from epilepsy, notifying the principal or designee whenever the student has had an emergency antiseizure medication administered to him/her within four hours before a school day. (Education Code 49414.7)**

4. **Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider.**

~~The physician's written statement shall clearly: (Education Code 49423, 49423.1; 5 CCR 602)~~

~~1. Identify the student~~

~~2. Identify the medication~~

~~3 Specify the method, amount and time schedules by which the medication is to be taken~~

7.11.3

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS
(continued)

~~4. Contain the name, address, telephone number and signature of the physician~~

~~5. If a parent/guardian has requested that his/her child be allowed to self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, confirm that the student is able to self-administer the medication~~

Parent/Guardian Statement

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student

2. Grant permission for ~~the~~ **an** authorized district representative to communicate directly with the student's ~~physician,~~ **authorized health care provider and pharmacist,** as may be necessary, regarding the ~~physician's~~ **health care provider's** written statement or any other questions that may arise with regard to the medication

3. Contain an acknowledgment that the parent/guardian understands how district employees will administer or otherwise assist the student in the administration of medication

4. Contain an acknowledgment that the parent/guardian understands his/her responsibilities to enable district employees to administer or otherwise assist the student in the administration of medication including, but not limited to, the parent/guardian's responsibility to provide a written statement from the ~~physician and~~ **authorized health care provider,** to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication**, and to provide all necessary supplies and equipment**

5. Contain an acknowledgment that the parent/guardian may terminate consent for such administration at any time

In addition to the requirements in items #1-5 above, if a parent/guardian has requested that his/her child be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall ~~also~~: (Education Code 49423, 49423.1)

1. Consent to the self-administration

2. Release the district and school personnel from civil liability if a student suffers an adverse reaction as a result of self-administering the medication

7.11.4

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS
(continued)

In addition to the requirements in items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to his/her child, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. **The individual's willingness to accept the designation**

2. **That the individual is permitted to be on the school site**

3. **Any limitations on the individual's authority**

~~The parent/guardian shall annually provide the Superintendent or designee a new written statement from himself/herself and the student's physician. In addition, the parent/guardian shall provide a new physician statement if the medication, dosage, frequency of administration or reason for administration changes. (Education Code 49423, 49423.1)~~

~~Parents/guardians shall provide medications in a properly labeled, original container along with the physician's instructions. For prescribed medication, the container shall bear the name and telephone number of the pharmacy, the student's identification, name and phone number of the physician, and physician's instructions. Medications that are not in their original container shall not be accepted or administered. Medications shall be delivered to the school by the parent/guardian, unless the Superintendent or designee authorizes another method of delivery.~~

~~The parent/guardian of a student on a continuing medication regimen for a nonepisodic condition shall inform the school nurse or other designated certificated employee of the medication being taken, the current dosage and the name of the supervising physician.~~

~~A parent/guardian may designate an individual who is not an employee of the district to administer medication to his/her child as long as the individual is clearly identified, willing to accept the designation, permitted to be on the school site, and any limitations on the individual's authority are clearly established. The parent/guardian shall provide a written statement designating the individual and containing the information required above.~~

Health Care Provider Statement

When district employees are to administer medication to a student or when a student is to be allowed to carry and self-administer prescription diabetes medication, auto-injectable epinephrine, or prescription inhaled asthma medication during school hours, the authorized health care provider's written statement shall include:

1. **Clear identification of the student (Education Code 49414.7, 49423, 49423.1; 5 CCR 602)**

7.11.5

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (continued)

2. The name of the medication (Education Code 49414.7, 49423, 49423.1; 5 CCR 602)

3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49414.7, 49423, 49423.1; 5 CCR 602)

4. If a parent/guardian has requested that his/her child be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49423, 49423.1; 5 CCR 602)

(cf. 5141.23 - Asthma Management)
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

5. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation

6. Possible side effects of the medication

7. Name, address, telephone number, and signature of the student's authorized health care provider

When authorizing a district employee to administer emergency antiseizure medication to a student, the authorized health care provider's written statement shall also include the following: (Education Code 49414.7)

1. Detailed seizure symptoms, including frequency, type, or length of seizures that identify when the administration of the medication becomes necessary

2. A protocol for observing the student after a seizure, including, but not limited to, whether he/she should rest in the school office or return to his/her class, the length of time for direct observation, and a requirement to contact the school nurse and the student's parent/guardian to continue the observation plan

Designated Employee/District Responsibilities

The school nurse or other designated school personnel shall:

1. Administer or assist in administering the medication in accordance with the ~~physician's~~ **authorized health provider's** written statement

2. Accept delivery of medication from the student's parent/guardian, including counting and recording the medication upon receipt

7.11.6

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (continued)

3. Maintain a list of students needing medication during the school day, including the type of medication, times and dosage, as well as a list of students who are authorized to self-administer medication

4. Maintain a medication log documenting the administration of medication including the student's name; name of medication the student is required to take; dose of medication; method by which the student is required to take the medication; time the medication is to be taken during the regular school day; date(s) on which the student is required to take the medication; ~~physician's~~ **authorized health care provider's** name and contact information; and a space for daily recording of medication administration

   The daily record shall contain the date, time, amount of medication administered, and signature of the individual administering the medication.

5. Maintain a medication record including the ~~physician's~~ **authorized health care provider's** written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student

6. Ensure that student confidentiality is appropriately maintained

(cf. 5125 - Student Records)

7. Coordinate the administration of medication during field trips and after-school activities

(cf. 5148.2 - Before/After School Programs)
(cf. 6145.2 - Athletic Competition)
(cf. 6153 - School-Sponsored Trips)

8. Report any refusal of a student to take his/her medication to the parent/guardian **and the site administrator.**

9. Keep all medication to be administered by the district in a locked drawer or cabinet

10. **As needed,** communicate with the ~~physician~~ **authorized health care provider and pharmacist** regarding the medication and its effects

11. Counsel **other designated** school personnel regarding the possible effects of the medication on the student's physical, intellectual and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission or overdose.

7.11.7

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS (continued)

12. ~~By the end of the school year,~~ Ensure that unused, discontinued and outdated medication is returned to the student's parent/guardian **at the end of the school year** ~~where possible~~ or, if the medication cannot be returned, is disposed of in accordance with state laws and local ordinances

13. **Provide immediate medical assistance, if needed, and report to the site administrator and parent/guardian instances when the medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement**

Upon receiving such notification, the site administrator may notify the student's authorized health care provider and shall document the error in the medication log.

Additional Requirements for Management of Epileptic Seizures

In addition to other applicable provisions in preceding sections, the Superintendent or designee shall make arrangements for assisting students with epilepsy who may suffer a seizure at school. Such arrangements shall include the following: (Education Code 49414.7)

1. **The notification of any parent/guardian who requests that a nonmedical district employee be trained to provide emergency medical assistance to his/her child that the child may qualify for services or accommodations under a Section 504 plan or an individualized education program (IEP).**

The Superintendent or designee shall assist the parent/guardian to explore that option and shall encourage him/her to adopt the option if the student is determined to be eligible for such service or accommodation.

(cf. 6159 - Individualized Education Program)
(cf. 6164.6 - Identification and Education Under Section 504)

2. **The creation of an individualized health plan, seizure action plan, or other appropriate health plan designed to acknowledge and prepare for the child's health care needs in school, if a parent/guardian refuses to have his/her child assessed for services or accommodations under the Section 504 plan or an IEP.**

3. **The distribution of an electronic notice to school staff, no more than twice per school year, for each student whose parent/guardian has requested provision of emergency medical assistance pursuant to Education Code 49414.7. The notice**

7.11.8

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS
(continued)

shall be in bold print and, in accordance with Education Code 49414.7, shall contain a description of the volunteer request, the training that the volunteer will receive, the voluntary nature of the program, and the timelines for the volunteer to rescind his/her offer.

If no employee volunteers to administer emergency antiseizure medication to a student, the Superintendent or designee shall renotify the student's parent/guardian of the option to be assessed for services and accommodations under Section 504 and the federal Individuals with Disabilities Education Act.

4. **An assurance that any employee who volunteers to administer an emergency antiseizure medication receives training from a licensed health care professional before administering such medication. When a trained employee has not administered an emergency antiseizure medication to a student within two years after completing the training, he/she shall attend a new training program to retain the ability to administer an emergency antiseizure medication.**

5. **An assurance that any training provided for district employees who volunteer to administer emergency antiseizure medications to students includes, but is not limited to:**

   a. **Recognition and treatment of different types of seizures**

   b. **Administration of an emergency antiseizure medication**

   c. **Basic emergency follow-up procedures, including, but not limited to, a requirement for the principal or designee to call the emergency 911 telephone number and to contact the student's parent/guardian, but not necessarily to transport the student to an emergency room**

   d. **Techniques and procedures to ensure student privacy**

(cf. 5022 - Student and Family Privacy Rights)

6. **A process for notifying the credentialed school nurse, or the Superintendent or designee as applicable, whenever an employee administers an emergency antiseizure medication to a student at a school site.**

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

Instructional Materials Funding Realignment Program

The district shall use state funds received under the Instructional Materials Funding Realignment Program to ensure that each student is provided with standards-aligned textbooks or instructional materials, in an electronic or hard-bound format, as adopted by the State Board of Education (SBE) for grades K-8, in the core curriculum areas of reading/language arts, mathematics, science, and history/social science. (Education Code 60422, 60422.1)

(cf. 6142.91 - English/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)
(cf. 6142.93 - Science Instruction)
(cf. 6142.94 - History-Social Science Instruction)

Instructional materials for grades K-8 shall be selected from the list of standards-aligned materials adopted by the SBE. Instructional materials for grades 9-12 shall be adopted by the Board of Trustees. Standards-aligned materials in each core curriculum area shall be provided to each student at the beginning of the first school term that commences no later than 24 months after those materials are adopted by the SBE or the Board, as applicable. (Education Code **60049,** 60422)

(cf. 6011 - Academic Standards)

For grades 9-12, the Superintendent or designee shall review instructional materials in history/social science, mathematics, reading/language arts, and science using a standards map in order to determine the extent to which the materials are aligned to the content standards adopted by the SBE.

After the Board has certified that all students have been provided with standards-aligned instructional materials in the core curriculum areas, the district may use any remaining program funds for the purposes specified in Education Code 60242. (Education Code 60119, 60422)

Criteria for Selection and Adoption of Instructional Materials

Instructional materials adopted by the Board shall:

1. For ~~basic instructional materials in~~ grades K-8, be selected from among the list of materials approved by the SBE in accordance with law (Education Code 60200)

(cf. 1431 - Waivers)

2. For **grades 9-12,** ~~instructional materials in high schools,~~ be provided by publishers who comply with the requirements of Education Code 60040-60048, 60060-60062, and 60226 (Education Code 60400)

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SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

3. Not reflect adversely upon persons because of their race **or ethnicity**, **gender, religion, nationality, sexual orientation,** ~~color, creed, national origin, ancestry, sex,~~ disability, ~~or~~ occupation, or **other characteristic listed in Education Code 220, nor** contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code **51501,** 60044)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

4. To the satisfaction of the Board, be accurate, objective, current, and suited to the needs and comprehension of students at their respective grade levels (Education Code 60045)

5. With the exception of literature and trade books, use proper grammar and spelling (Education Code 60045)

6. Not provide any exposure to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60200, 60048)

   a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by the SBE.

   b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.

(cf. 1325 - Advertising and Promotion)

7. If the materials are technology-based materials, be both available and comparable to other, equivalent instructional materials (Education Code 60052)

8. Meet the requirements of Education Code 60040-60043 for specific subject content

9. Support the district's adopted courses of study and curricular goals

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6143 - Courses of Study)

10. Contribute to a comprehensive, balanced curriculum

11. Demonstrate reliable quality of scholarship as evidenced by:

   a. Accurate, up-to-date, and well-documented information

7.11.11

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

b. Objective presentation of diverse viewpoints

c. Clear, concise writing and appropriate vocabulary

d. Thorough treatment of subject

12. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels

13. Include materials that stimulate discussion of contemporary issues and improve students' thinking and decision-making skills

14. Contribute to the proper articulation of instruction through grade levels

15. As appropriate, have corresponding versions available in languages other than English

16. Include high-quality teacher's guides

17. Meet high standards in terms of the quality, durability, and appearance of paper, binding, text, and graphics

18. When available from the publishers, consider options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

Instructional Materials Evaluation Committee

The Superintendent or designee may establish an instructional materials evaluation committee to evaluate and recommend instructional materials for Board approval. This committee shall substantially be compose of teachers and may also include administrators, other staff who have subject-matter expertise, parents/guardians, community members, and students as appropriate.

(cf. 1220 - Citizen Advisory Committees)

The committee shall review instructional materials using criteria provided above and in law, and shall provide the Board with documentation supporting its recommendations.

Conflict of Interest

To ensure integrity and impartiality in the evaluation and selection of instructional materials, any district employee participating in the evaluation of instructional materials and not otherwise designated in the district's conflict of interest code shall not:

7.11.12

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

1. Accept any emolument, money, or other valuable thing or inducement, to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

   Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

(cf. 9270 - Conflict of Interest)

2. Be employed by or receive compensation from any person, firm, organization, or any of its subsidiaries or controlling entities submitting instructional materials to the district

3. Have or negotiate a contractual relationship with any person, firm, or organization or any of its subsidiaries or controlling entities submitting instructional materials to the district

4. Have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

The Board of Trustees desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect the diversity of our society, and enhance the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with the state and district content standards, and the district's curriculum in order to ensure that they effectively support the district's adopted courses of study.

(cf. 6000 - Concepts and Roles)
(cf. 9000 - Role of the Board)

~~To ensure that instructional materials effectively support the district's adopted courses of study, the selection of textbooks, technology-based materials, other educational materials, and tests shall be aligned with the development and evaluation of the district's curriculum and standards.~~

(cf. 0440 - District Technology Plan)
(cf. 6000 – Concepts and Roles)
(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6161 - Equipment, Books and Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6162.5 - Student Assessment)
(cf. 6163.1 - Library Media Centers)
(cf. 9000 – Role of the Board)

The Superintendent or designee shall establish a process by which instructional materials shall be reviewed for recommendation to the Board. This process shall involve teachers in a substantial manner and shall also encourage the participation of parents/guardians and community members. (Education Code 60002)

All recommended instructional materials shall be available for public inspection at the district office.

(cf. 5020 - Parent Rights and Responsibilities)

Individuals who participate in selecting and evaluating instructional materials shall not have a conflict of interest in the materials being reviewed, as defined in administrative regulation.

(cf. 9270 - Conflict of Interest)

Complaints concerning instructional materials shall be handled in accordance with law, Board policy, and administrative regulation.

7.11.14

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)

~~In accordance with the Instructional Materials Funding Realignment Program,~~ The Board's priority in the selection of instructional materials is to ensure that all students in grades K-12 are provided with instructional materials that are aligned to state content standards in the core curriculum areas of reading/language arts, mathematics, science, and history/social science. Students in grades K-8 shall be provided with instructional materials adopted by the State Board of Education.

The district may pilot instructional materials, using a representative sample of classrooms for a specified period of time during a school year, in order to determine how well the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Public Hearing on Sufficiency of Instructional Materials

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials. At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, **including each English learner,** has sufficient textbooks and/or instructional materials that are aligned to the state content standards adopted pursuant to Education Code 60605 **and consistent with the content and cycles of the state's curriculum frameworks:** ~~in each of the following subjects:~~ (Education Code 60119) ~~(5 CCR 9531)~~

1. Mathematics

(cf. 6142.92 - Mathematics Instruction)

2. Science

(cf. 6142.93 - Science Instruction)

3. History/social science

(cf. 6142.94 - History-Social Science Instruction)

4. English language arts, including the English language development component of an adopted program

(cf. 6142.91 - English/Language Arts Instruction)

The Board shall also make a written determination as to whether each student enrolled in a foreign language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the state curriculum frameworks. The Board shall

7.11.15

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks and/or instructional materials to use in class and to take home. However, this does not require that each student have two sets of materials. The materials may be in a digital format as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district and has the ability to use and access them at home. However, the materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

~~For the 2008-09 through 2012-13 fiscal years,~~ The Board shall also make a determination that all students within the district who are enrolled in the same course have "identical" standards-aligned textbooks or instructional materials from the same adoption cycle, as defined in Education Code 1240.3, 60119, and 60422. (Education Code 1240.3, 42605)

The hearing shall take place on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. The Superintendent or designee shall post, 10 days prior to the hearing and in three public places within the district, a notice containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

(cf. 9322 - Agenda/Meeting Materials)

If the Board determines that there are insufficient textbooks and/or instructional materials, the Board shall provide information to classroom teachers and to the public, setting forth for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area, and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall take any action, except an action that would require reimbursement by the Commission of State Mandates, to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

Legal Reference: (see next page)

7.11.16

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

Legal Reference:

EDUCATION CODE
1240 County superintendent, general duties
1240.3 Definition of sufficiency for categorical flexibility
33050-33054 General waiver authority
33126 School accountability report card
35272 Education and athletic materials
42605 Tier 3 categorical flexibility
44805 Enforcement of course of studies; use of textbooks, rules and regulations
49415 Maximum textbook weight
51501 Subject matter reflecting on race, color, etc.
60000-60005 Instructional materials, legislative intent
60010 Definitions
60040-60048 Instructional requirements and materials
60060-60062 Requirements for publishers and manufacturers
60070-60076 Prohibited acts (re instructional materials)
60110-60115 Instructional materials on alcohol and drug education
60119 Public hearing on sufficiency of materials
60200-60206 Elementary school materials
60226 Requirements for publishers and manufacturers
60240-60252 State Instructional Materials Fund
60350-60352 Core reading program instructional materials
60400-60411 High school textbooks
60420-60424 Instructional Materials Funding Realignment Program
60510-60511 Donation of sale of obsolete instructional materials
60605 State content standards
CODE OF REGULATIONS, TITLE 5
9505-9535 Instructional materials, especially:
9531-9532 Instructional Materials Funding Realignment Program

Management Resources:

CSBA PUBLICATIONS
Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams, Budget Advisory, March 2009
CALIFORNIA DEPARTMENT OF EDUCATION PROGRAM ADVISORIES
1002.90 Selection of Instructional Materials, CIL: 90/91-02
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Standards for Evaluation of Instructional Materials with Respect to Social Content, 1986 edition, revised 2000
STATE BOARD OF EDUCATION POLICY
01-05 Guidelines for Piloting Textbooks and Instructional Materials, September 2001
CSBA PUBLICATIONS
Maximizing School Board Leadership: Student Learning and Achievement, 1996
WEB SITES
CSBA: http://www.csba.org
Association of American Publishers: http://www.publishers.org
California Department of Education: http://www.cde.ca.gov

Policy
adopted: September 4, 2007
revised: March 6, 2012
revised:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

7.11.17

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

Resolution on Sufficiency of Textbooks or Instructional Materials

Whereas, the Governing Board of the Western Placer Unified School District, in order to comply with the requirements of Education Code 60119, held a public hearing on *(date)*, at *(time)* o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

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

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

Whereas, information provided at the public hearing detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Western Placer Unified School District, and;

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

Whereas ~~between the 2008-09 through the 2012-13 fiscal years~~, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Western Placer Unified School District, have standards-aligned textbooks or instructional materials from the same adoption cycle, and;

Finding of Sufficient Textbooks or Instructional Materials

Whereas, sufficient textbooks or instructional materials were provided to each student, including each English learner, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

  _____

  _____

7.11.18

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

- Science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

  _____

  _____

- History-social science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

  _____

  _____

- English/language arts, including the English language development component of an adopted program: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

  _____

  _____

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

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the _____ school year, the Western Placer Unified School District, has provided each student with sufficient textbooks or instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Finding of Insufficient Textbooks or Instructional Materials

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient textbooks or instructional materials were provided to students in the following subjects and grade levels at district schools: *(For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in mathematics, science, history-social science, English/language arts, foreign language, and health.)*

_____

_____

7.11.19

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

Whereas, sufficient textbooks or instructional materials were not provided at each school listed above due to the following reasons: *(For each school at which there is an insufficiency, list the reasons why each student does not have sufficient instructional materials in each subject and grade level listed above.)*

_____

_____

Therefore, it is resolved, that for the _____ school year, the Western Placer Unified School District has not provided each student with sufficient textbooks or instructional materials consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient textbooks or instructional materials in all subjects that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. *(List actions to be taken to resolve insufficiency. See Education Code 60119(a)(2)(B) for other funds that may be used to ensure sufficient instructional materials.)*

_____

_____

PASSED AND ADOPTED THIS _____ day of _____, _____ at a meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____ _____

Secretary President

7.11.20

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:

Approval of the 2011-12 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2011-12 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund expenditures exceeded revenues by $2,373,263, leaving an ending fund balance of $6,576,692. Unrestricted fund balance increased by $483,272 and restricted fund balance increased by $271,660. While the ending fund balance is $870,000 higher than the estimated actuals presented in June 2012 with the adopted budget agenda, it is important to review the line item changes. Revenues are greater than estimated by $489k due primarily to increased lottery revenues ($183k), bus sales ($90k), School Insurance Group credits ($76k), increased AB 100 Mental Health funding ($50k), and increased MAA revenues ($20k). Expenditures and other outgo are $470k less than estimated due to savings in supplies and other operating expenses for the year some of which was categorical and will be rolled over to the next fiscal year. $2.75 million was transferred into Fund 01 from other funds as a result of GASB 54 requirements. This represents $2.0 million in deferred maintenance funds from Fund 14 and $750k in Wetland Reserves from Fund 17. Without these transfers, Fund 01 would have had a $1.9 million deficit.

7.12

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Deficit spending is budgeted for the current and subsequent years. Staff has reconvened the Budget Committee to identify budget cut recommendations for the Board. 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 to maintain a healthy financial status.

The results of 2011-12 and the current projections are below:

	Unaudited Actuals 2011-12 Combined	Adopted Budget 2012-13 Combined	Projection 2013-14 Combined	Projection 2014-15 Combined
Revenue				
Revenue Limit Sources	33,932,639	32,479,204	32,800,242	33,160,506
Federal Revenue	3,204,395	1,901,344	1,724,949	1,724,949
State Revenue	5,955,941	5,120,321	5,159,502	5,202,875
Local Revenue	3,929,566	3,426,634	3,474,515	3,474,515
Total Revenue	**47,022,541**	**42,927,503**	**43,159,208**	**43,562,845**
Expenditures				
Certificated Salaries	23,977,377	23,167,559	24,450,000	25,070,000
Classified Salaries	6,822,671	6,241,098	6,560,000	6,630,000
Benefits	10,591,223	10,262,435	10,880,000	11,150,000
Books and Supplies	2,128,234	2,975,068	2,030,000	2,030,000
Other Services & Oper. Exp	3,945,397	3,558,243	3,340,000	3,340,000
Capital Outlay	294,080	10,000	10,000	10,000
Other Outgo 7xxx	1,734,034	1,797,360	1,800,000	1,800,000
Transfer of Indirect 73xx	(97,212)	(102,386)	(100,000)	(100,000)
Total Expenditures	**49,395,804**	**47,909,377**	**42,470,000**	**43,430,000**
Deficit/Surplus	(2,373,263)	(4,981,874)	689,208	132,845
Transfers In	3,341,421	17,400	20,000	20,000
Transfers out	(213,226)	(23,360)	(770,000)	(20,000)
Contributions to Restricted	-	-	-	-
Net increase (decrease) in Fund Balance	754,932	(4,987,834)	(60,792)	132,845
Beginning Balance	8,621,760	8,505,472	3,517,638	3,456,846
Ending Fund Balance	**9,376,692**	**3,517,638**	**3,456,846**	**3,589,691**
less: Deferred Maintenance Reserve	(2,800,000)	(2,000,000)	(2,000,000)	(2,000,000)
less: Wetlands Reserve	(750,000)			
Gen Fund Ending Bal w/out Reserves	**5,826,692**	**1,517,638**	**1,456,846**	**1,589,691**
	11.80%	**3.17%**	**3.43%**	**3.66%**
Components of Ending Fund Balance				
Revolving Fund	2,000	2,000	2,000	2,000
Prepaid Expenditures	404,003			
Unrestricted Designations	1,073,125			
Wetlands Reserve Designation	750,000			
Restricted Designations	699,830	136,632	7,535	2,630
Economic Uncertainty @ 3%	1,488,271	1,437,982	1,297,200	1,303,500
Economic Uncertainty surplus/(shortfall)	2,159,463	(58,976)	150,111	281,561
Deferred Maintenance Reserve	2,800,000	2,000,000	2,000,000	2,000,000
Basic Aid Reserve	-	-	-	-
Total Ending Fund Balance	**9,376,692**	**3,517,638**	**3,456,846**	**3,589,691**

7.12.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Budget to Actual

Each year our actual activity varies from our budgeted projections. The significant differences between the District's Estimated Actuals, as of Budget Adoption, and the final Unaudited Actuals are:

	Estimated Actuals 2011-12 Combined	Unaudited Actuals 2011-12 Combined	$ Variance	
Revenue				
Revenue Limit Sources	33,905,842	33,932,639	26,797	
Federal Revenue	3,327,696	3,204,395	(123,301)	1
State Revenue	5,757,208	5,955,941	198,733	2
Local Revenue	3,542,888	3,929,566	386,678	3
Total Revenue	**46,533,634**	**47,022,541**	**488,907**	
Expenditures				
Certificated Salaries	24,050,658	23,977,377	(73,281)	
Classified Salaries	6,876,218	6,822,671	(53,547)	
Benefits	10,664,987	10,591,223	(73,764)	
Books and Supplies	2,199,361	2,128,234	(71,127)	4
Other Services & Oper. Exp	4,193,279	3,945,397	(247,882)	5
Capital Outlay	241,955	294,080	52,125	
Other Outgo 7xxx	1,740,236	1,734,034	(6,202)	
Transfer of Indirect 73xx	(101,032)	(97,212)	3,820	
Total Expenditures	**49,865,662**	**49,395,804**	**(469,858)**	
Deficit/Surplus	(3,332,028)	(2,373,263)	958,765	
Transfers In	3,348,551	3,341,421	(7,130)	
Transfers out	(132,812)	(213,226)	(80,414)	6
Contributions to Restricted	-	-		
Net increase (decrease) in Fund Balance	(116,289)	754,932	871,221	
Beginning Balance	8,621,761	8,621,760		
Ending Fund Balance	**8,505,472**	**9,376,692**		
less: Deferred Maintenance Reserve	(2,000,000)	(2,800,000)		
less: Wetlands Reserve	(750,000)	(750,000)		
Gen Fund Ending Bal w/out Reserves	**5,755,472**	**5,826,692**		
	11.54%	**11.80%**		

1. AB100 Mental Health revenues were budgeted as federal revenue but came in as local revenue.
2. Increase in lottery revenue, transportation allocation and adult education funding.
3. AB100 Mental Health revenues, bus sales, MAA funding, SIG funding.
4. Savings in district, site, and operations budgets.
5. Transfer of Project Lead the Way expenses to facility fund.

7.12.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the contributions for 2011-12:

Contributions to Restricted Programs
2011-12 Estimated Actuals and 2011-12 Unaudited Actuals

Program	Resource		Estimated Actuals	Unaudited Actuals	Change	Comments
Special Ed-Basic Grant (PL94-142)	3310	*	$729,568	$625,115	($104,453)	Transferred costs of certain aides to Resource 6500 in order to claim for Medi-Cal Billing revenues
Spec Ed Pre-School	3315	*	$50,476	$48,934	($1,542)	
Spec Ed Pre-School	3320	*	$34,483	$29,892	($4,591)	Final revenue allocation was $5k over projection
Special Education	6500	*	$1,285,913	$1,294,289	$8,376	Increased due to expenditure transfer from Resource 3310, decreased $50k due to increase in Resource 9910 allocation; AB602 revenues $85k greater than budgeted
Transportation	7230		$71,473	$8,989	($62,484)	Savings in salary, gas, parts, tires
Special Ed Transportation	7240	*	$875,538	$839,726	($35,812)	Salary savings
Maintenance	8150		$1,062,613	$1,053,822	($8,791)	
Total Contribution to Restricted Programs			$4,110,064	$3,900,767	($209,297)	

Every year several unrestricted resource programs are permitted to carry funds forward to the following fiscal year. Many of these are Tier III categorical funds that have been treated as unrestricted due to state budget requirements. This year over $1 million will be carried over from 2011-12 to 2012-13 budget as follows:

Resource	Program	Amount
0000	Site Co-Curricular Funds	109,874
0000	Tech project carryover	67,733
0000	After School Fees	17,010
0000	Sports reconditioning carryover	18,000
0055	CAHSEE	33,811
0102	MAA	21,684
0105	Lowe's Grant	1,525
0107	Tutorial	8,666
0140	GATE	4,754
0156	IMFRP	235,023
0271	Peer Assistance and Review	150,188
0294	Staff Development Math	107,066
0393	Professional Dev. Block Grant	91,757
0395	SLIG	77,578
0405	School Safety & Violence Prev.	11,156
0739	Pupil Retention	19,134
0760	Arts & Music Block Grant	4,779
1100	Unrestricted Lottery	93,387
	Total	**1,073,125**

7.12.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Enrollment and ADA

Enrollment is budgeted to be flat in 2012-13. As of the second week of school, actual 2012-13 enrollment is 6,586. The ADA increase in 2011-12 was .7%. As with enrollment, 2012-13 ADA is projected to be flat. We will continue to watch the enrollment and ADA trends closely and report back with recommendations in the form of budget revisions during the year.

Next Steps

Given the current uncertainties with the budget, this fall will need to be spent identifying our budget reduction strategies in conjunction with the Budget Committee and the Board. As mentioned above, the Budget Committee has commenced work to identify and recommend to the Board $6.5 million in budget reductions for the 2013-14 school year.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2011-12 unaudited actuals.

7.12.4

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Teresa Stelzer	Carrie Carlson
Name	Name
Program Manager, Accounting Services	Director, Business Services
Title	Title
(530) 886-5857	(916) 434-5095
Telephone	Telephone
tstelzer@placercoe.k12.ca.us	ccarlson@wpusd.k12.ca.us
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.28%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$33,634,218.76
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$33,634,218.76
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	7.54%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	$420,422.85
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	$839,726.67

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2011-12 Unaudited Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2011-12 Unaudited Actuals	2012-13 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,234,720.81	1,697,918.00	33,932,638.81	31,365,579.00	1,113,625.00	32,479,204.00	-4.3%
2) Federal Revenue		8100-8299	595.69	3,203,798.67	3,204,394.36	0.00	1,901,344.00	1,901,344.00	-40.7%
3) Other State Revenue		8300-8599	4,304,012.72	1,651,928.59	5,955,941.31	3,553,082.00	1,567,239.00	5,120,321.00	-14.0%
4) Other Local Revenue		8600-8799	1,522,401.71	2,407,164.88	3,929,566.59	918,566.00	2,508,068.00	3,426,634.00	-12.8%
5) TOTAL, REVENUES			38,061,730.93	8,960,810.14	47,022,541.07	35,837,227.00	7,090,276.00	42,927,503.00	-8.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,505,051.38	4,472,326.12	23,977,377.50	19,643,844.00	3,523,715.00	23,167,559.00	-3.4%
2) Classified Salaries		2000-2999	3,929,601.72	2,893,068.89	6,822,670.61	3,414,358.00	2,826,740.00	6,241,098.00	-8.5%
3) Employee Benefits		3000-3999	7,843,163.63	2,748,059.00	10,591,222.63	7,769,391.00	2,493,044.00	10,262,435.00	-3.1%
4) Books and Supplies		4000-4999	1,279,788.09	848,445.93	2,128,234.02	1,344,268.00	1,615,407.00	2,959,675.00	39.1%
5) Services and Other Operating Expenditures		5000-5999	3,173,665.94	771,730.93	3,945,396.87	2,991,648.00	566,595.00	3,558,243.00	-9.8%
6) Capital Outlay		6000-6999	60,107.47	233,973.33	294,080.80	0.00	10,000.00	10,000.00	-96.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,734,033.69	0.00	1,734,033.69	1,797,360.00	0.00	1,797,360.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(647,434.45)	550,222.39	(97,212.06)	(762,381.00)	659,995.00	(102,386.00)	5.3%
9) TOTAL, EXPENDITURES			36,877,977.47	12,517,826.59	49,395,804.06	36,198,488.00	11,695,496.00	47,893,984.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,183,753.46	(3,557,016.45)	(2,373,262.99)	(361,261.00)	(4,605,220.00)	(4,966,481.00)	109.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,341,420.83	0.00	3,341,420.83	17,400.00	0.00	17,400.00	-99.5%
b) Transfers Out		7600-7629	139,816.00	73,409.79	213,225.79	23,360.00	0.00	23,360.00	-89.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,902,086.14)	3,902,086.14	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,481.31)	3,828,676.35	3,128,195.04	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			483,272.15	271,659.90	754,932.05	(4,462,908.00)	(509,533.00)	(4,972,441.00)	-758.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
2) Ending Balance, June 30 (E + F1e)			8,676,861.64	699,829.78	9,376,691.42	4,213,953.64	190,296.78	4,404,250.42	-53.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	401,152.69	2,600.00	403,752.69	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	697,229.78	697,229.78	0.00	190,296.79	190,296.79	-72.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,499,954.00	0.00	1,499,954.00	1,488,271.00	0.00	1,488,271.00	-0.8%
Unassigned/Unappropriated Amount		9790	6,773,754.95	0.00	6,773,754.95	2,725,682.64	(0.01)	2,725,682.63	-59.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,555,700.50	(883,304.59)	4,672,395.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	684.00	0.00	684.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,176,600.75	1,826,685.22	7,003,285.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	87,887.70	0.00	87,887.70				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	401,152.69	2,600.00	403,752.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			11,224,025.64	945,980.63	12,170,006.27				
H. LIABILITIES									
1) Accounts Payable		9500	2,533,654.00	212,616.66	2,746,270.66				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	13,510.00	0.00	13,510.00				
5) Deferred Revenue		9650	0.00	33,534.19	33,534.19				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			2,547,164.00	246,150.85	2,793,314.85				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,676,861.64	699,829.78	9,376,691.42				

2012.2

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,974,427.87	0.00	9,974,427.87	9,826,508.00	0.00	9,826,508.00	-1.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	13,306.00	0.00	13,306.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	340,859.43	0.00	340,859.43	333,503.00	0.00	333,503.00	-2.2%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,147,414.14	0.00	30,147,414.14	29,488,858.00	0.00	29,488,858.00	-2.2%
Unsecured Roll Taxes		8042	766,995.99	0.00	766,995.99	755,422.00	0.00	755,422.00	-1.5%
Prior Years' Taxes		8043	(71,545.69)	0.00	(71,545.69)	9,580.00	0.00	9,580.00	-113.4%
Supplemental Taxes		8044	179,340.41	0.00	179,340.41	140,442.00	0.00	140,442.00	-21.7%
Education Revenue Augmentation Fund (ERAF)		8045	708,400.77	0.00	708,400.77	603,264.00	0.00	603,264.00	-14.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	147,292.05	0.00	147,292.05	158,758.00	0.00	158,758.00	7.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
Subtotal, Revenue Limit Sources			42,206,490.97	0.00	42,206,490.97	41,316,335.00	0.00	41,316,335.00	-2.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(780,610.00)		(780,610.00)	(731,246.00)		(731,246.00)	-6.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		780,610.00	780,610.00		731,246.00	731,246.00	-6.3%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	75,064.84	0.00	75,064.84	70,975.00	0.00	70,975.00	-5.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,266,225.00)	0.00	(9,266,225.00)	(9,290,485.00)	0.00	(9,290,485.00)	0.3%
Property Taxes Transfers		8097	0.00	917,308.00	917,308.00	0.00	382,379.00	382,379.00	-58.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,234,720.81	1,697,918.00	33,932,638.81	31,365,579.00	1,113,625.00	32,479,204.00	-4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,000,908.00	1,000,908.00	0.00	986,072.00	986,072.00	-1.5%
Special Education Discretionary Grants		8182	0.00	126,331.00	126,331.00	0.00	249,891.00	249,891.00	97.8%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		1,245,326.09	1,245,326.09		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		547,092.88	547,092.88		430,724.00	430,724.00	-21.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		117,670.24	117,670.24		92,244.00	92,244.00	-21.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		85,886.17	85,886.17		73,526.00	73,526.00	-14.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		19,617.00	19,617.00		44,588.00	44,588.00	127.3%
Safe and Drug Free Schools	3700-3799	8290		4,775.07	4,775.07		4,299.00	4,299.00	-10.0%
Other Federal Revenue	All Other	8290	595.69	56,192.22	56,787.91	0.00	20,000.00	20,000.00	-64.8%
TOTAL, FEDERAL REVENUE			595.69	3,203,798.67	3,204,394.36	0.00	1,901,344.00	1,901,344.00	-40.7%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		344,918.00	344,918.00		335,516.00	335,516.00	-2.7%
Economic Impact Aid	7090-7091	8311		406,889.00	406,889.00		359,760.00	359,760.00	-11.6%
Spec. Ed. Transportation	7240	8311		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,579,725.00	0.00	1,579,725.00	1,215,000.00	0.00	1,215,000.00	-23.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	57,887.00	0.00	57,887.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	827,544.98	206,622.10	1,034,167.08	740,922.00	149,126.00	890,048.00	-13.9%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		346,991.51	346,991.51		378,000.00	378,000.00	8.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,838,855.74	346,507.98	2,185,363.72	1,597,160.00	344,837.00	1,941,997.00	-11.1%
TOTAL, OTHER STATE REVENUE			4,304,012.72	1,651,928.59	5,955,941.31	3,553,082.00	1,567,239.00	5,120,321.00	-14.0%

7.12.12

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	54,858.01	0.00	54,858.01	83,505.00	0.00	83,505.00	52.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	89,750.00	0.00	89,750.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	171,605.50	0.00	171,605.50	159,000.00	0.00	159,000.00	-7.3%
Interest		8660	166,959.31	0.00	166,959.31	75,000.00	0.00	75,000.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	66,499.61	66,499.61	0.00	78,400.00	78,400.00	17.9%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	182,633.43	0.00	182,633.43	160,000.00	0.00	160,000.00	-12.4%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%

9.11.12

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	856,595.46	469,926.06	1,326,521.52	441,061.00	30,000.00	471,061.00	-64.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,870,739.21	1,870,739.21		2,399,668.00	2,399,668.00	28.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,522,401.71	2,407,164.88	3,929,566.59	918,566.00	2,508,068.00	3,426,634.00	-12.8%
TOTAL, REVENUES			38,061,730.93	8,960,810.14	47,022,541.07	35,837,227.00	7,090,276.00	42,927,503.00	-8.7%

21.22

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,805,867.79	4,124,674.17	20,930,541.96	17,117,776.00	3,052,064.00	20,169,840.00	-3.6%
Certificated Pupil Support Salaries		1200	817,426.66	25,170.72	842,597.38	731,125.00	144,812.00	875,937.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,847,774.30	164,995.58	2,012,769.88	1,771,897.00	168,985.00	1,940,882.00	-3.6%
Other Certificated Salaries		1900	33,982.63	157,485.65	191,468.28	23,046.00	157,854.00	180,900.00	-5.5%
TOTAL, CERTIFICATED SALARIES			19,505,051.38	4,472,326.12	23,977,377.50	19,643,844.00	3,523,715.00	23,167,559.00	-3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	247,906.56	1,401,376.51	1,649,283.07	105,225.00	1,335,057.00	1,440,282.00	-12.7%
Classified Support Salaries		2200	977,855.53	946,664.85	1,924,520.38	940,786.00	961,556.00	1,902,342.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	384,899.39	375,233.31	760,132.70	294,448.00	366,659.00	661,107.00	-13.0%
Clerical, Technical and Office Salaries		2400	2,021,882.24	151,184.02	2,173,066.26	1,822,679.00	153,468.00	1,976,147.00	-9.1%
Other Classified Salaries		2900	297,058.00	18,610.20	315,668.20	251,220.00	10,000.00	261,220.00	-17.2%
TOTAL, CLASSIFIED SALARIES			3,929,601.72	2,893,068.89	6,822,670.61	3,414,358.00	2,826,740.00	6,241,098.00	-8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,593,426.98	360,968.02	1,954,395.00	1,613,016.00	284,822.00	1,897,838.00	-2.9%
PERS		3201-3202	586,724.26	438,924.38	1,025,648.64	571,025.00	446,124.00	1,017,149.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	554,477.28	275,941.36	830,418.64	513,640.00	254,958.00	768,598.00	-7.4%
Health and Welfare Benefits		3401-3402	3,977,576.08	1,415,073.03	5,392,649.11	4,185,798.00	1,331,957.00	5,517,755.00	2.3%
Unemployment Insurance		3501-3502	379,190.37	113,638.94	492,829.31	256,741.00	66,700.00	323,441.00	-34.4%
Workers' Compensation		3601-3602	287,802.95	89,637.42	377,440.37	208,887.00	56,959.00	265,846.00	-29.6%
OPEB, Allocated		3701-3702	276,418.59	805.15	277,223.74	253,781.00	0.00	253,781.00	-8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,561.19	22,960.05	72,521.24	43,420.00	24,724.00	68,144.00	-6.0%
Other Employee Benefits		3901-3902	137,985.93	30,110.65	168,096.58	123,083.00	26,800.00	149,883.00	-10.8%
TOTAL, EMPLOYEE BENEFITS			7,843,163.63	2,748,059.00	10,591,222.63	7,769,391.00	2,493,044.00	10,262,435.00	-3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	174,174.08	82,162.61	256,336.69	232,000.00	109,000.00	341,000.00	33.0%
Books and Other Reference Materials		4200	14,934.94	662.57	15,597.51	350.00	0.00	350.00	-97.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	802,139.95	664,782.88	1,466,922.83	1,026,602.00	1,477,365.00	2,503,967.00	70.7%
Noncapitalized Equipment		4400	288,539.12	100,837.87	389,376.99	85,316.00	29,042.00	114,358.00	-70.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,279,788.09	848,445.93	2,128,234.02	1,344,268.00	1,615,407.00	2,959,675.00	39.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	52,596.33	81,809.35	134,405.68	82,245.00	23,642.00	105,887.00	-21.2%
Dues and Memberships		5300	22,167.48	695.00	22,862.48	20,600.00	0.00	20,600.00	-9.9%
Insurance		5400 - 5450	315,745.00	0.00	315,745.00	323,823.00	0.00	323,823.00	2.6%
Operations and Housekeeping Services		5500	1,476,930.08	975.04	1,477,905.12	1,463,942.00	5,000.00	1,468,942.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,417.70	46,811.79	163,229.49	112,970.00	45,300.00	158,270.00	-3.0%
Transfers of Direct Costs		5710	49,345.96	(49,345.96)	0.00	31,900.00	(31,900.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,018,873.25	683,621.48	1,702,494.73	833,968.00	510,853.00	1,344,821.00	-21.0%
Communications		5900	121,590.14	7,164.23	128,754.37	122,200.00	13,700.00	135,900.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,173,665.94	771,730.93	3,945,396.87	2,991,648.00	566,595.00	3,558,243.00	-9.8%

21.12

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	60,107.47	233,973.33	294,080.80	0.00	10,000.00	10,000.00	-96.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,107.47	233,973.33	294,080.80	0.00	10,000.00	10,000.00	-96.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,344,910.00	0.00	1,344,910.00	1,404,928.00	0.00	1,404,928.00	4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	994.82	0.00	994.82	1,775.00	0.00	1,775.00	78.4%
Other Debt Service - Principal		7439	388,128.87	0.00	388,128.87	390,657.00	0.00	390,657.00	0.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,734,033.69	0.00	1,734,033.69	1,797,360.00	0.00	1,797,360.00	3.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(550,222.39)	550,222.39	0.00	(659,995.00)	659,995.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,212.06)	0.00	(97,212.06)	(102,386.00)	0.00	(102,386.00)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(647,434.45)	550,222.39	(97,212.06)	(762,381.00)	659,995.00	(102,386.00)	5.3%
TOTAL, EXPENDITURES			36,877,977.47	12,517,826.59	49,395,804.06	36,198,488.00	11,695,496.00	47,893,984.00	-3.0%

12.8.12

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,286,243.87	0.00	1,286,243.87	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,055,176.96	0.00	2,055,176.96	17,400.00	0.00	17,400.00	-99.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,341,420.83	0.00	3,341,420.83	17,400.00	0.00	17,400.00	-99.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	139,816.00	73,409.79	213,225.79	23,360.00	0.00	23,360.00	-89.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			139,816.00	73,409.79	213,225.79	23,360.00	0.00	23,360.00	-89.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,902,086.14)	3,902,086.14	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,902,086.14)	3,902,086.14	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(700,481.31)	3,828,676.35	3,128,195.04	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

7.2.23

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,234,720.81	1,697,918.00	33,932,638.81	31,365,579.00	1,113,625.00	32,479,204.00	-3.3%
2) Federal Revenue		8100-8299	595.69	3,203,798.67	3,204,394.36	0.00	1,901,344.00	1,901,344.00	-40.7%
3) Other State Revenue		8300-8599	4,304,012.72	1,651,928.59	5,955,941.31	3,553,082.00	1,567,239.00	5,120,321.00	-14.0%
4) Other Local Revenue		8600-8799	1,522,401.71	2,407,164.88	3,929,566.59	918,566.00	2,508,068.00	3,426,634.00	-12.8%
5) TOTAL, REVENUES			38,061,730.93	8,960,810.14	47,022,541.07	35,837,227.00	7,090,276.00	42,927,503.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,128,594.92	8,202,636.24	31,331,231.16	23,452,413.00	6,856,559.00	30,308,972.00	-3.3%
2) Instruction - Related Services	2000-2999		4,066,528.41	765,545.61	4,832,074.02	3,778,344.00	981,308.00	4,759,652.00	-1.5%
3) Pupil Services	3000-3999		1,377,449.85	1,584,608.91	2,962,058.76	1,199,546.00	1,845,733.00	3,045,279.00	2.8%
4) Ancillary Services	4000-4999		558,451.89	330,468.10	888,919.99	581,195.00	360,001.00	941,196.00	5.9%
5) Community Services	5000-5999		125,446.86	8,223.34	133,670.20	157,714.00	0.00	157,714.00	18.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,646,507.19	604,725.01	3,251,232.20	2,099,934.00	689,995.00	2,789,929.00	-14.2%
8) Plant Services	8000-8999		3,240,964.66	1,021,619.38	4,262,584.04	3,131,982.00	961,900.00	4,093,882.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,734,033.69	0.00	1,734,033.69	1,797,360.00	0.00	1,797,360.00	3.7%
10) TOTAL, EXPENDITURES			36,877,977.47	12,517,826.59	49,395,804.06	36,198,488.00	11,695,496.00	47,893,984.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,183,753.46	(3,557,016.45)	(2,373,262.99)	(361,261.00)	(4,605,220.00)	(4,966,481.00)	109.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,341,420.83	0.00	3,341,420.83	17,400.00	0.00	17,400.00	-99.5%
b) Transfers Out		7600-7629	139,816.00	73,409.79	213,225.79	23,360.00	0.00	23,360.00	-89.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,902,086.14)	3,902,086.14	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,481.31)	3,828,676.35	3,128,195.04	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

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Description	Function Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			483,272.15	271,659.90	754,932.05	(4,462,908.00)	(509,533.00)	(4,972,441.00)	-758.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,589.49	428,169.88	8,621,759.37	8,676,861.64	699,829.78	9,376,691.42	8.8%
2) Ending Balance, June 30 (E + F1e)			8,676,861.64	699,829.78	9,376,691.42	4,213,953.64	190,296.78	4,404,250.42	-53.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	401,152.69	2,600.00	403,752.69	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	697,229.78	697,229.78	0.00	190,296.79	190,296.79	-72.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,499,954.00	0.00	1,499,954.00	1,488,271.00	0.00	1,488,271.00	-0.8%
Unassigned/Unappropriated Amount		9790	6,773,754.95	0.00	6,773,754.95	2,725,682.64	(0.01)	2,725,682.63	-59.8%

7,213

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	94,251.49	93,228.49
6010	After School Education and Safety (ASES)	0.83	0.83
6300	Lottery: Instructional Materials	154,039.46	68,639.46
6512	Special Ed: Mental Health Services	263,427.00	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	114,605.99	0.00
9010	Other Restricted Local	70,905.01	28,428.01
Total, Restricted Balance		697,229.78	190,296.79

9C.21.L

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,671.90	115,000.00	-7.0%
5) TOTAL, REVENUES			171,993.90	163,322.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	120,867.87	81,000.00	-33.0%
2) Classified Salaries		2000-2999	65,916.18	53,766.00	-18.4%
3) Employee Benefits		3000-3999	58,917.05	38,138.00	-35.3%
4) Books and Supplies		4000-4999	23,971.07	5,750.00	-76.0%
5) Services and Other Operating Expenditures		5000-5999	1,357.01	2,175.00	60.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,484.95	8,695.00	2.5%
9) TOTAL, EXPENDITURES			279,514.13	189,524.00	-32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,520.23)	(26,202.00)	-75.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,816.00	23,360.00	-83.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			139,816.00	23,360.00	-83.3%

7.12.27

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,295.77	(2,842.00)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,364.46	50,660.23	175.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,364.46	50,660.23	175.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,364.46	50,660.23	175.9%
2) Ending Balance, June 30 (E + F1e)			50,660.23	47,818.23	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,660.23	47,818.23	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.28

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,179.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,628.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			118,808.44		
H. LIABILITIES					
1) Accounts Payable		9500	61,463.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,684.95		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			68,148.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			50,660.23		

7.12.29

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	48,322.00	48,322.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

7.12.30

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	123,671.90	115,000.00	-7.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,671.90	115,000.00	-7.0%
TOTAL, REVENUES			171,993.90	163,322.00	-5.0%

7.12.31

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	100,263.87	80,000.00	-20.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,604.00	1,000.00	-95.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			120,867.87	81,000.00	-33.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	243.30	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,619.28	39,164.00	-3.6%
Clerical, Technical and Office Salaries		2400	24,309.12	14,602.00	-39.9%
Other Classified Salaries		2900	744.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			65,916.18	53,766.00	-18.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,698.27	6,683.00	-31.1%
PERS		3201-3202	11,521.14	9,698.00	-15.8%
OASDI/Medicare/Alternative		3301-3302	6,198.51	4,704.00	-24.1%
Health and Welfare Benefits		3401-3402	25,452.31	13,899.00	-45.4%
Unemployment Insurance		3501-3502	2,826.93	1,399.00	-50.5%
Workers' Compensation		3601-3602	2,253.43	1,195.00	-47.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	345.77	221.00	-36.1%
Other Employee Benefits		3901-3902	620.69	339.00	-45.4%
TOTAL, EMPLOYEE BENEFITS			58,917.05	38,138.00	-35.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,971.07	5,750.00	-76.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,971.07	5,750.00	-76.0%

7,12.32

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	465.64	2,175.00	367.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	581.19	0.00	-100.0%
Communications		5900	310.18	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,357.01	2,175.00	60.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

7.12.33

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,484.95	8,695.00	2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,484.95	8,695.00	2.5%
TOTAL, EXPENDITURES			279,514.13	189,524.00	-32.2%

7.12.34

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	139,816.00	23,360.00	-83.3%
(a) TOTAL, INTERFUND TRANSFERS IN			139,816.00	23,360.00	-83.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			139,816.00	23,360.00	-83.3%

7.12.35

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,671.90	115,000.00	-7.0%
5) TOTAL, REVENUES			171,993.90	163,322.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		135,945.88	94,392.00	-30.6%
2) Instruction - Related Services	2000-2999		66,701.99	19,650.00	-70.5%
3) Pupil Services	3000-3999		67,800.12	66,787.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,484.95	8,695.00	2.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	581.19	0.00	-100.0%
10) TOTAL, EXPENDITURES			279,514.13	189,524.00	-32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(107,520.23)	(26,202.00)	-75.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	139,816.00	23,360.00	-83.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			139,816.00	23,360.00	-83.3%

7.12.36

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,295.77	(2,842.00)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,364.46	50,660.23	175.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,364.46	50,660.23	175.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,364.46	50,660.23	175.9%
2) Ending Balance, June 30 (E + F1e)			50,660.23	47,818.23	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,660.23	47,818.23	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.37

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	50,660.23	47,818.23
Total, Restricted Balance		50,660.23	47,818.23

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,679.33	220,123.00	-9.7%
4) Other Local Revenue		8600-8799	391.67	0.00	-100.0%
5) TOTAL, REVENUES			244,071.00	220,123.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,895.88	44,251.00	0.8%
2) Classified Salaries		2000-2999	89,425.91	87,536.00	-2.1%
3) Employee Benefits		3000-3999	50,039.69	49,428.00	-1.2%
4) Books and Supplies		4000-4999	12,497.56	10,628.00	-15.0%
5) Services and Other Operating Expenditures		5000-5999	12,108.92	3,556.00	-70.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	13,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,922.84	11,724.00	-1.7%
9) TOTAL, EXPENDITURES			232,890.80	220,123.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,180.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.12.89

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,180.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,180.20	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,180.20	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,180.20	New
2) Ending Balance, June 30 (E + F1e)			11,180.20	11,180.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,180.20	11,180.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.40

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,652.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,905.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			23,557.32		
H. LIABILITIES					
1) Accounts Payable		9500	125.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	12,251.22		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			12,377.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,180.20		

7.12.41

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	221,817.00	207,123.00	-6.6%
All Other State Revenue	All Other	8590	21,862.33	13,000.00	-40.5%
TOTAL, OTHER STATE REVENUE			243,679.33	220,123.00	-9.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	391.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			391.67	0.00	-100.0%
TOTAL, REVENUES			244,071.00	220,123.00	-9.8%

7,12.42

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,895.88	44,251.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,895.88	44,251.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,019.76	76,282.00	-3.5%
Classified Support Salaries		2200	6,332.02	8,002.00	26.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,074.13	3,252.00	-20.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,425.91	87,536.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,628.77	3,651.00	0.6%
PERS		3201-3202	10,402.92	12,790.00	22.9%
OASDI/Medicare/Alternative		3301-3302	7,306.33	7,221.00	-1.2%
Health and Welfare Benefits		3401-3402	23,188.88	21,406.00	-7.7%
Unemployment Insurance		3501-3502	2,104.79	1,429.00	-32.1%
Workers' Compensation		3601-3602	1,653.58	1,217.00	-26.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	862.73	1,097.00	27.2%
Other Employee Benefits		3901-3902	891.69	617.00	-30.8%
TOTAL, EMPLOYEE BENEFITS			50,039.69	49,428.00	-1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,043.07	4,000.00	-20.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,454.49	6,628.00	-11.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,497.56	10,628.00	-15.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	650.00	85.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,320.00	1,906.00	-83.2%
Communications		5900	438.92	1,000.00	127.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,108.92	3,556.00	-70.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	13,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	13,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,922.84	11,724.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,922.84	11,724.00	-1.7%
TOTAL, EXPENDITURES			232,890.80	220,123.00	-5.5%

7.12.44

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7,12,45

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,679.33	220,123.00	-9.7%
4) Other Local Revenue		8600-8799	391.67	0.00	-100.0%
5) TOTAL, REVENUES			244,071.00	220,123.00	-9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		136,921.26	125,444.00	-8.4%
2) Instruction - Related Services	2000-2999		64,049.19	61,178.00	-4.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,922.84	11,724.00	-1.7%
8) Plant Services	8000-8999		6,997.51	8,777.00	25.4%
9) Other Outgo	9000-9999	Except 7600-7699	13,000.00	13,000.00	0.0%
10) TOTAL, EXPENDITURES			232,890.80	220,123.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,180.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7,12.46

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,180.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,180.20	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,180.20	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,180.20	New
2) Ending Balance, June 30 (E + F1e)			11,180.20	11,180.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,180.20	11,180.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.47

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6055	Child Development: State Preschool (09-10)	0.20	0.20
6130	Child Development: Center-Based Reserve Account	11,180.00	11,180.00
Total, Restricted Balance		11,180.20	11,180.20

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	982,252.81	965,000.00	-1.8%
3) Other State Revenue		8300-8599	81,910.47	80,000.00	-2.3%
4) Other Local Revenue		8600-8799	640,000.63	639,200.00	-0.1%
5) TOTAL, REVENUES			1,704,163.91	1,684,200.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	650,811.69	628,025.00	-3.5%
3) Employee Benefits		3000-3999	308,526.20	298,088.00	-3.4%
4) Books and Supplies		4000-4999	624,035.31	686,900.00	10.1%
5) Services and Other Operating Expenditures		5000-5999	16,715.94	24,800.00	48.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,804.27	81,967.00	6.7%
9) TOTAL, EXPENDITURES			1,676,893.41	1,719,780.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,270.50	(35,580.00)	-230.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	17,400.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(17,400.00)	New

7,12.49

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,270.50	(52,980.00)	-294.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,504.62	198,775.12	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,504.62	198,775.12	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,504.62	198,775.12	15.9%
2) Ending Balance, June 30 (E + F1e)			198,775.12	145,795.12	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,578.22	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,196.90	145,795.12	-22.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.50

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	107,986.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	161,596.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,578.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			280,162.07		
H. LIABILITIES					
1) Accounts Payable		9500	4,550.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	76,836.29		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			81,386.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			198,775.12		

7,12,51

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	982,252.81	965,000.00	-1.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			982,252.81	965,000.00	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	81,910.47	80,000.00	-2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			81,910.47	80,000.00	-2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	618,651.70	615,000.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	181.65	200.00	10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,167.28	24,000.00	13.4%
TOTAL, OTHER LOCAL REVENUE			640,000.63	639,200.00	-0.1%
TOTAL, REVENUES			1,704,163.91	1,684,200.00	-1.2%

7.12.S2

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	534,729.29	512,615.00	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	79,085.04	79,085.00	0.0%
Clerical, Technical and Office Salaries		2400	31,911.84	31,325.00	-1.8%
Other Classified Salaries		2900	5,085.52	5,000.00	-1.7%
TOTAL, CLASSIFIED SALARIES			650,811.69	628,025.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,589.26	84,595.00	-1.2%
OASDI/Medicare/Alternative		3301-3302	46,265.60	44,567.00	-3.7%
Health and Welfare Benefits		3401-3402	155,019.61	152,956.00	-1.3%
Unemployment Insurance		3501-3502	9,732.90	6,408.00	-34.2%
Workers' Compensation		3601-3602	7,746.18	5,476.00	-29.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,172.65	4,086.00	-2.1%
TOTAL, EMPLOYEE BENEFITS			308,526.20	298,088.00	-3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,286.12	54,900.00	7.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	572,749.19	630,000.00	10.0%
TOTAL, BOOKS AND SUPPLIES			624,035.31	686,900.00	10.1%

7.12.53

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,060.52	1,000.00	-5.7%
Dues and Memberships		5300	85.00	100.00	17.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,169.41	2,000.00	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,854.75	19,700.00	66.2%
Communications		5900	1,546.26	2,000.00	29.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,715.94	24,800.00	48.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	76,804.27	81,967.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,804.27	81,967.00	6.7%
TOTAL, EXPENDITURES			1,676,893.41	1,719,780.00	2.6%

7.12.54

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	17,400.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,400.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(17,400.00)	New

7.12.5S

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	982,252.81	965,000.00	-1.8%
3) Other State Revenue		8300-8599	81,910.47	80,000.00	-2.3%
4) Other Local Revenue		8600-8799	640,000.63	639,200.00	-0.1%
5) TOTAL, REVENUES			1,704,163.91	1,684,200.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,600,089.14	1,637,813.00	2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		76,804.27	81,967.00	6.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,676,893.41	1,719,780.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,270.50	(35,580.00)	-230.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	17,400.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(17,400.00)	New

9.12.56

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,270.50	(52,980.00)	-294.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,504.62	198,775.12	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,504.62	198,775.12	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,504.62	198,775.12	15.9%
2) Ending Balance, June 30 (E + F1e)			198,775.12	145,795.12	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,578.22	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,196.90	145,795.12	-22.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.57

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	188,196.90	145,795.12
Total, Restricted Balance		188,196.90	145,795.12

7.12.58

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,268.14	0.00	-100.0%
5) TOTAL, REVENUES			31,268.14	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	808.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30,812.71	0.00	-100.0%
6) Capital Outlay		6000-6999	112,908.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			144,529.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,261.69)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,055,176.96	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,055,176.96)	0.00	-100.0%

7.12.59

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,168,438.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,168,438.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,438.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,438.65	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.60

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,453.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,619.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			4,073.31		
H. LIABILITIES					
1) Accounts Payable		9500	326.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,746.98		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,073.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

7.12.61

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,268.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,268.14	0.00	-100.0%
TOTAL, REVENUES			31,268.14	0.00	-100.0%

7.12.62

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	808.84	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			808.84	0.00	-100.0%

7.1263

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,200.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,612.71	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,812.71	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,908.28	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,908.28	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			144,529.83	0.00	-100.0%

7.12.64

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,055,176.96	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,055,176.96	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,055,176.96)	0.00	-100.0%

7.12.65

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,268.14	0.00	-100.0%
5) TOTAL, REVENUES			31,268.14	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		144,529.83	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			144,529.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(113,261.69)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,055,176.96	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,055,176.96)	0.00	-100.0%

7.12.66

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,168,438.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,168,438.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,438.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,438.65	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.67

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

7.12.68

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,122.54	0.00	-100.0%
5) TOTAL, REVENUES			15,122.54	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,122.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,243.87	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,243.87)	0.00	-100.0%

7.12.69

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,271,121.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,271,121.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.70

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	619.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			619.48		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	619.48		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			619.48		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

7,12.71

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,122.54	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,122.54	0.00	-100.0%
TOTAL, REVENUES			15,122.54	0.00	-100.0%

7.12.72

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,286,243.87	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,286,243.87	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,286,243.87)	0.00	-100.0%

7.12.13

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,122.54	0.00	-100.0%
5) TOTAL, REVENUES			15,122.54	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,122.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,243.87	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,243.87)	0.00	-100.0%

7,12.74

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,271,121.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,271,121.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.33	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.33	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.7S

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

7,12.76

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,928.43	44,738.00	-36.9%
5) TOTAL, REVENUES			70,928.43	44,738.00	-36.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,504.50	32,506.00	18.2%
3) Employee Benefits		3000-3999	10,648.09	12,232.00	14.9%
4) Books and Supplies		4000-4999	1,342.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,783.30	0.00	-100.0%
6) Capital Outlay		6000-6999	126,630.96	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			193,909.74	44,738.00	-76.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,981.31)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,320,661.39	0.00	-100.0%
b) Transfers Out		7600-7629	4,207,464.02	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,113,197.37	0.00	-100.0%

7.12.77

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			990,216.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,823,942.19	2,814,158.25	54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.19	2,814,158.25	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.19	2,814,158.25	54.3%
2) Ending Balance, June 30 (E + F1e)			2,814,158.25	2,814,158.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,814,158.25	2,814,158.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.78

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,692,979.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,005.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,320,661.39		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,015,646.75		
H. LIABILITIES					
1) Accounts Payable		9500	14,776.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,186,712.35		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,201,488.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,814,158.25		

7,127.9

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,811.86	44,738.00	60.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,116.57	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,928.43	44,738.00	-36.9%
TOTAL, REVENUES			70,928.43	44,738.00	-36.9%

7.12.80

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	27,504.50	32,506.00	18.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,504.50	32,506.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,835.55	5,828.00	20.5%
OASDI/Medicare/Alternative		3301-3302	1,872.32	2,145.00	14.6%
Health and Welfare Benefits		3401-3402	2,461.57	3,056.00	24.1%
Unemployment Insurance		3501-3502	438.27	353.00	-19.5%
Workers' Compensation		3601-3602	334.59	292.00	-12.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	402.74	504.00	25.1%
Other Employee Benefits		3901-3902	303.05	54.00	-82.2%
TOTAL, EMPLOYEE BENEFITS			10,648.09	12,232.00	14.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,342.89	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,342.89	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	238.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.12.81

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	26,395.17	0.00	-100.0%
Communications		5900	1,150.13	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,783.30	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,598.96	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,032.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,630.96	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			193,909.74	44,738.00	-76.9%

7.12.82

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,320,661.39	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,320,661.39	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,207,464.02	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,207,464.02	0.00	-100.0%

7.1283

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,113,197.37	0.00	-100.0%

7,12,84

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,928.43	44,738.00	-36.9%
5) TOTAL, REVENUES			70,928.43	44,738.00	-36.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		193,909.74	44,738.00	-76.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			193,909.74	44,738.00	-76.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,981.31)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,320,661.39	0.00	-100.0%
b) Transfers Out		7600-7629	4,207,464.02	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,113,197.37	0.00	-100.0%

7.12.85

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			990,216.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,823,942.19	2,814,158.25	54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.19	2,814,158.25	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.19	2,814,158.25	54.3%
2) Ending Balance, June 30 (E + F1e)			2,814,158.25	2,814,158.25	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,814,158.25	2,814,158.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.86

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	2,814,158.25	2,814,158.25
Total, Restricted Balance		2,814,158.25	2,814,158.25

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	614,105.79	204,000.00	-66.8%
5) TOTAL, REVENUES			614,105.79	204,000.00	-66.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,569.72	62,943.00	-1.0%
3) Employee Benefits		3000-3999	31,088.05	30,677.00	-1.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,768.46	10,380.00	-38.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,426.23	104,000.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			502,679.56	100,000.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	450,000.00	100,000.00	-77.8%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(450,000.00)	(100,000.00)	-77.8%

7,12,88

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,679.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,097.16	129,776.72	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.16	129,776.72	68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.16	129,776.72	68.3%
2) Ending Balance, June 30 (E + F1e)			129,776.72	129,776.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,776.72	129,776.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.89

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	129,101.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	674.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			129,776.72		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			129,776.72		

7,12.90

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,373.16	4,000.00	-8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	609,732.63	200,000.00	-67.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			614,105.79	204,000.00	-66.8%
TOTAL, REVENUES			614,105.79	204,000.00	-66.8%

7.12.91

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,569.72	62,943.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,569.72	62,943.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,393.67	11,592.00	1.7%
OASDI/Medicare/Alternative		3301-3302	4,658.01	4,520.00	-3.0%
Health and Welfare Benefits		3401-3402	12,223.80	12,224.00	0.0%
Unemployment Insurance		3501-3502	980.31	650.00	-33.7%
Workers' Compensation		3601-3602	773.28	555.00	-28.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	932.38	1,009.00	8.2%
Other Employee Benefits		3901-3902	126.60	127.00	0.3%
TOTAL, EMPLOYEE BENEFITS			31,088.05	30,677.00	-1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

7.12.92

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,768.46	10,380.00	-38.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,768.46	10,380.00	-38.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,426.23	104,000.00	-6.7%

7.12.93

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	450,000.00	100,000.00	-77.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,000.00	100,000.00	-77.8%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(450,000.00)	(100,000.00)	-77.8%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	614,105.79	204,000.00	-66.8%
5) TOTAL, REVENUES			614,105.79	204,000.00	-66.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		94,657.77	93,620.00	-1.1%
8) Plant Services	8000-8999		16,768.46	10,380.00	-38.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			111,426.23	104,000.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			502,679.56	100,000.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	450,000.00	100,000.00	-77.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(450,000.00)	(100,000.00)	-77.8%

7.12.95

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,679.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,097.16	129,776.72	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.16	129,776.72	68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.16	129,776.72	68.3%
2) Ending Balance, June 30 (E + F1e)			129,776.72	129,776.72	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,776.72	129,776.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.96

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	129,776.72	129,776.72
Total, Restricted Balance		129,776.72	129,776.72

7,12,97

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,458.34	70,000.00	13.9%
5) TOTAL, REVENUES			61,458.34	70,000.00	13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,627.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	222,198.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			224,826.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(163,367.77)	70,000.00	-142.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,881,846.20	0.00	-100.0%
b) Transfers Out		7600-7629	5,124,643.06	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,796.86)	0.00	-100.0%

7,12,98

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,406,164.63)	70,000.00	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,054,660.87	2,648,496.24	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,660.87	2,648,496.24	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,660.87	2,648,496.24	-34.7%
2) Ending Balance, June 30 (E + F1e)			2,648,496.24	2,718,496.24	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,648,496.24	2,718,496.24	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7,12.99

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,886,698.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,594.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,881,846.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,773,139.30		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,124,643.06		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,124,643.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,648,496.24		

7.12.100

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,458.34	70,000.00	13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,458.34	70,000.00	13.9%
TOTAL, REVENUES			61,458.34	70,000.00	13.9%

7.12.101

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	357.58	0.00	-100.0%
Noncapitalized Equipment		4400	2,270.23	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,627.81	0.00	-100.0%

7,12,102

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	222,198.30	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			222,198.30	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			224,826.11	0.00	-100.0%

7,12,103

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,881,846.20	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,881,846.20	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,124,643.06	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,124,643.06	0.00	-100.0%

7,12,104

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,242,796.86)	0.00	-100.0%

7,12,105

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,458.34	70,000.00	13.9%
5) TOTAL, REVENUES			61,458.34	70,000.00	13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		224,826.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			224,826.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(163,367.77)	70,000.00	-142.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,881,846.20	0.00	-100.0%
b) Transfers Out		7600-7629	5,124,643.06	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,796.86)	0.00	-100.0%

7,12,106

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,406,164.63)	70,000.00	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,054,660.87	2,648,496.24	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,660.87	2,648,496.24	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,660.87	2,648,496.24	-34.7%
2) Ending Balance, June 30 (E + F1e)			2,648,496.24	2,718,496.24	2.6%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,648,496.24	2,718,496.24	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7,12,107

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
7710	State School Facilities Projects	2,648,496.24	2,718,496.24
Total, Restricted Balance		2,648,496.24	2,718,496.24

7.12.108

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	288,686.62	0.00	-100.0%
5) TOTAL, REVENUES			288,686.62	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,675.37	0.00	-100.0%
3) Employee Benefits		3000-3999	247.73	0.00	-100.0%
4) Books and Supplies		4000-4999	224,819.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	73,273.92	0.00	-100.0%
6) Capital Outlay		6000-6999	780,971.42	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,081,987.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(793,300.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	399,027.61	0.00	-100.0%
b) Transfers Out		7600-7629	196,018.33	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			203,009.28	0.00	-100.0%

7,12,109

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(590,291.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,707.96	156,416.28	-79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,707.96	156,416.28	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,707.96	156,416.28	-79.1%
2) Ending Balance, June 30 (E + F1e)			156,416.28	156,416.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	156,416.28	156,416.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.110

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(238,002.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	286,816.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	304,866.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			353,680.09		
H. LIABILITIES					
1) Accounts Payable		9500	1,245.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	196,018.33		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			197,263.81		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			156,416.28		

7.12.111

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,598.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	287,088.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			288,686.62	0.00	-100.0%
TOTAL, REVENUES			288,686.62	0.00	-100.0%

7.12.112

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,675.37	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,675.37	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	204.66	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.07	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			247.73	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,998.23	0.00	-100.0%
Noncapitalized Equipment		4400	85,820.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			224,819.14	0.00	-100.0%

7.12.13

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,273.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,273.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	686.30	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	739,025.52	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	41,259.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			780,971.42	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,081,987.58	0.00	-100.0%

7,12.114

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	399,027.61	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			399,027.61	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	196,018.33	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			196,018.33	0.00	-100.0%

7,12.115

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			203,009.28	0.00	-100.0%

7.12.116

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	288,686.62	0.00	-100.0%
5) TOTAL, REVENUES			288,686.62	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,081,987.58	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,081,987.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(793,300.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	399,027.61	0.00	-100.0%
b) Transfers Out		7600-7629	196,018.33	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			203,009.28	0.00	-100.0%

7.12.117

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(590,291.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,707.96	156,416.28	-79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,707.96	156,416.28	-79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,707.96	156,416.28	-79.1%
2) Ending Balance, June 30 (E + F1e)			156,416.28	156,416.28	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	156,416.28	156,416.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.118

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	156,416.28	156,416.28
Total, Restricted Balance		156,416.28	156,416.28

7.12.119

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,591,019.35	5,290,162.00	-5.4%
5) TOTAL, REVENUES			5,591,019.35	5,290,162.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	223.38	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	624,851.05	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,714,781.59	7,987,248.00	-49.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,339,856.02	7,987,248.00	-51.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,748,836.67)	(2,697,086.00)	-74.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	100,000.00	-77.8%
b) Transfers Out		7600-7629	77,716.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,620,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,992,281.28	100,000.00	-98.9%

7.12.120

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,756,555.39)	(2,597,086.00)	47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,816,638.76	16,060,083.37	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,638.76	16,060,083.37	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,638.76	16,060,083.37	-9.9%
2) Ending Balance, June 30 (E + F1e)			16,060,083.37	13,462,997.37	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,060,083.37	13,462,997.37	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.121

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,019,526.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,031,622.45		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,604.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			16,065,783.37		
H. LIABILITIES					
1) Accounts Payable		9500	5,700.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,700.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,060,083.37		

7.12.122

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,263,579.51	5,290,162.00	0.5%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	230,029.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	97,410.11	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,591,019.35	5,290,162.00	-5.4%
TOTAL, REVENUES			5,591,019.35	5,290,162.00	-5.4%

7.12.123

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	223.38	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			223.38	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.12.124

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	624,851.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			624,851.05	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,119,781.59	7,192,248.00	1.0%
Other Debt Service - Principal		7439	8,595,000.00	795,000.00	-90.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,714,781.59	7,987,248.00	-49.2%
TOTAL, EXPENDITURES			16,339,856.02	7,987,248.00	-51.1%

7,12.125

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	450,000.00	100,000.00	-77.8%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	100,000.00	-77.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,718.72	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,718.72	0.00	-100.0%

7,12.126

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	8,620,000.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,620,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,992,281.28	100,000.00	-98.9%

7.12.127

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,591,019.35	5,290,162.00	-5.4%
5) TOTAL, REVENUES			5,591,019.35	5,290,162.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,573.38	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,328,282.64	7,987,248.00	-51.1%
10) TOTAL, EXPENDITURES			16,339,856.02	7,987,248.00	-51.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,748,836.67)	(2,697,086.00)	-74.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	77,718.72	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,620,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,992,281.28	100,000.00	-100.0%

7,12.128

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,756,555.39)	(2,597,086.00)	47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,816,638.76	16,060,083.37	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,638.76	16,060,083.37	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,638.76	16,060,083.37	-9.9%
2) Ending Balance, June 30 (E + F1e)			16,060,083.37	13,462,997.37	-16.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,060,083.37	13,462,997.37	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.129

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	16,060,083.37	13,462,997.37
Total, Restricted Balance		16,060,083.37	13,462,997.37

7.12.130

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,079.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,831,815.30	0.00	-100.0%
5) TOTAL, REVENUES			1,855,895.11	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,585,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,585,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			270,895.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7,12.13?

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,895.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,018,343.80	1,289,238.91	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,018,343.80	1,289,238.91	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,018,343.80	1,289,238.91	26.6%
2) Ending Balance, June 30 (E + F1e)			1,289,238.91	1,289,238.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,289,238.91	1,289,238.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.132

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,287,805.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,433.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,289,238.91		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,289,238.91		

7,12.133

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	24,079.81	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,079.81	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,794,716.36	0.00	-100.0%
Unsecured Roll		8612	26,041.86	0.00	-100.0%
Prior Years' Taxes		8613	118.42	0.00	-100.0%
Supplemental Taxes		8614	3,075.44	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,863.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,831,815.30	0.00	-100.0%
TOTAL, REVENUES			1,855,895.11	0.00	-100.0%

9.12.134

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	810,716.55	0.00	-100.0%
Other Debt Service - Principal		7439	774,283.45	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,585,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,585,000.00	0.00	-100.0%

7,12.13S

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7.12.136

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,079.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,831,815.30	0.00	-100.0%
5) TOTAL, REVENUES			1,855,895.11	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,585,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,585,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			270,895.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7,12.137

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,895.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,018,343.80	1,289,238.91	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,018,343.80	1,289,238.91	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,018,343.80	1,289,238.91	26.6%
2) Ending Balance, June 30 (E + F1e)			1,289,238.91	1,289,238.91	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,289,238.91	1,289,238.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.138

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	1,289,238.91	1,289,238.91
Total, Restricted Balance		1,289,238.91	1,289,238.91

7.12.139

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(260.47)	0.00	-100.0%
5) TOTAL, REVENUES			(260.47)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	78,158.61	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,158.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,419.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,718.72	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,718.72	0.00	-100.0%

7,12.140

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700.36	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.36	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.36	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.14 /

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			29.85		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29.85		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			29.85		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

7,12,142

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(260.47)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(260.47)	0.00	-100.0%
TOTAL, REVENUES			(260.47)	0.00	-100.0%

7.12.143

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,631.61	0.00	-100.0%
Other Debt Service - Principal		7439	76,527.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,158.61	0.00	-100.0%
TOTAL, EXPENDITURES			78,158.61	0.00	-100.0%

7.12.144

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	77,718.72	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,718.72	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,718.72	0.00	-100.0%

7.12.145

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(260.47)	0.00	-100.0%
5) TOTAL, REVENUES			(260.47)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	78,158.61	0.00	-100.0%
10) TOTAL, EXPENDITURES			78,158.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,419.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,718.72	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,718.72	0.00	0.0%

7.12.146

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700.36	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.36	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.36	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.12.147

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

7.12.148

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.46	0.00	-100.0%
5) TOTAL, REVENUES			100.46	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.12.149

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			100.46	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,801,651.51	6,487.43	-99.8%
b) Audit Adjustments		9793	(2,795,264.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,386.97	6,487.43	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			6,386.97	6,487.43	1.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			6,487.43	6,487.43	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	6,487.43	6,487.43	0.0%

7.12.150

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,479.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,487.43		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			6,487.43		

7.12.151

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.46	0.00	-100.0%
TOTAL, REVENUES			100.46	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

7.12.152

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7,12.153

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.46	0.00	-100.0%
5) TOTAL, REVENUES			100.46	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.12.154

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			100.46	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,801,651.51	6,487.43	-99.8%
b) Audit Adjustments		9793	(2,795,264.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,386.97	6,487.43	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			6,386.97	6,487.43	1.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			6,487.43	6,487.43	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	6,487.43	6,487.43	0.0%

7.12.155

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

7.12.156

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,512.25	2,500.00	-0.5%
5) TOTAL, REVENUES			2,512.25	2,500.00	-0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,325.00	2,500.00	-24.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,325.00	2,500.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(812.75)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.12.157

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(812.75)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	162,248.43	161,435.68	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,248.43	161,435.68	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			162,248.43	161,435.68	-0.5%
2) Ending Net Assets/Position, June 30 (E + F1e)			161,435.68	161,435.68	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	161,435.68	161,435.68	0.0%

7,12.158

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,245.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	190.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			161,435.68		

7.12.159

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			161,435.68		

7.12.160

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,512.25	2,500.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,512.25	2,500.00	-0.5%
TOTAL, REVENUES			2,512.25	2,500.00	-0.5%

7.12.161

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

7.12.162

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,325.00	2,500.00	-24.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,325.00	2,500.00	-24.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,325.00	2,500.00	-24.8%

7.12.163

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

7,12.164

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,512.25	2,500.00	-0.5%
5) TOTAL, REVENUES			2,512.25	2,500.00	-0.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,325.00	2,500.00	-24.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,325.00	2,500.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(812.75)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.12.165

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(812.75)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	162,248.43	161,435.68	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,248.43	161,435.68	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			162,248.43	161,435.68	-0.5%
2) Ending Net Assets/Position, June 30 (E + F1e)			161,435.68	161,435.68	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	161,435.68	161,435.68	0.0%

7.12.166

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

7.12.167

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,700.96	4,713.68	4,713.68	4,713.68
a. Kindergarten	549.79	548.82				
b. Grades One through Three	1,683.78	1,683.14				
c. Grades Four through Six	1,504.78	1,502.90				
d. Grades Seven and Eight	961.44	957.43				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	1.17	1.82				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	113.24	114.36	113.24	113.24	113.24	113.24
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.17	5.74	5.74	6.17	6.17	6.17
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	4,820.37	4,814.21	4,819.94	4,833.09	4,833.09	4,833.09
HIGH SCHOOL						
4. General Education			1,426.34	1,426.34	1,426.34	1,426.34
a. Grades Nine through Twelve	1,365.30	1,347.34				
b. Continuation Education	59.16	59.80				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	1.88	2.35				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	28.60	27.43	28.60	28.60	28.60	28.60
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.51	3.28	3.28	3.51	3.51	3.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	1,458.45	1,440.20	1,458.22	1,458.45	1,458.45	1,458.45
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.29	2.39	2.29	2.29	2.29	2.29
b. High School	0.90	0.70	0.90	0.90	0.90	0.90
8. Special Education						
a. Special Day Class - Elementary	22.94	22.37	22.94	22.94	22.94	22.94
b. Special Day Class - High School	5.53	5.35	5.53	5.53	5.53	5.53
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	31.66	30.81	31.66	31.66	31.66	31.66
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,310.48	6,285.22	6,309.82	6,323.20	6,323.20	6,323.20
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

7,12.168

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,310.48	6,285.22	6,309.82	6,323.20	6,323.20	6,323.20
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

*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.

7.12.169

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	38,662,548.00		38,662,548.00			38,662,548.00
Work in Progress	13,052,832.00		13,052,832.00			13,052,832.00
Total capital assets not being depreciated	51,715,380.00	0.00	51,715,380.00	0.00	0.00	51,715,380.00
Capital assets being depreciated:						
Land Improvements	4,674,841.00	(1,807,660.00)	2,867,181.00			2,867,181.00
Buildings	152,229,724.00		152,229,724.00			152,229,724.00
Equipment	2,908,595.00	1,807,660.00	4,716,255.00			4,716,255.00
Total capital assets being depreciated	159,813,160.00	0.00	159,813,160.00	0.00	0.00	159,813,160.00
Accumulated Depreciation for:						
Land Improvements	(1,233,673.10)	(196,009.90)	(1,429,683.00)			(1,429,683.00)
Buildings	(17,042,499.16)	(6,314,481.84)	(23,356,981.00)			(23,356,981.00)
Equipment	(2,370,285.18)	(183,620.82)	(2,553,906.00)			(2,553,906.00)
Total accumulated depreciation	(20,646,457.44)	(6,694,112.56)	(27,340,570.00)	0.00	0.00	(27,340,570.00)
Total capital assets being depreciated, net	139,166,702.56	(6,694,112.56)	132,472,590.00	0.00	0.00	132,472,590.00
Governmental activity capital assets, net	190,882,082.56	(6,694,112.56)	184,187,970.00	0.00	0.00	184,187,970.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

7.1.70

2011-12 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	ED JOBS FUND	TITLE I	Program Improvement Schools	PL 94-142	Federal PPPIP	State PPPIP	IDEA Mental Health
FEDERAL CATALOG NUMBER		84.027		84.027	84.173	84.27	
RESOURCE CODE	3205	3010	3178	3310	3315	3320	3327
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,187,363.00	78,520.18	11,433.63	0.00	0.00	0.00	0.00
2. a. Current Year Award	44,084.00	478,582.00		1,000,908.00	30,274.00	89,826.00	58,395.00
b. Transferability (NCLB)							
c. Other Adjustments					1,541.00	4,690.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	44,084.00	478,582.00	0.00	1,000,908.00	31,815.00	94,516.00	58,395.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,231,447.00	557,102.18	11,433.63	1,000,908.00	31,815.00	94,516.00	58,395.00
REVENUES							
5. Revenue Deferred from Prior Year	1,068,827.00	0.00	11,433.63	0.00	0.00	0.00	
6. Cash Received in Current Year	108,982.00	424,651.18		750,675.00	29,064.00	73,023.00	29,198.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,177,809.00	424,651.18	11,433.63	750,675.00	29,064.00	73,023.00	29,198.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,231,447.00	547,092.88	11,433.63	1,000,908.00	31,815.00	94,516.00	0.00
10. Non Donor-Authorized Expenditures				625,114.80	48,933.66	29,891.67	
11. Total Expenditures (lines 9 & 10)	1,231,447.00	547,092.88	11,433.63	1,626,022.80	80,748.66	124,407.67	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(53,638.00)	(122,441.70)	0.00	(250,233.00)	(2,751.00)	(21,493.00)	29,198.00
a. Deferred Revenue							29,198.00
b. Accounts Payable							
c. Accounts Receivable	53,638.00	122,441.70		250,233.00	2,751.00	21,493.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	10,009.30	0.00	0.00	0.00	0.00	58,395.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,231,447.00	547,092.88	11,433.63	1,000,908.00	31,815.00	94,516.00	0.00

2011-12 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Vocational Education	Drug-Free Schools	Title II - Teacher Quality	NCLB Teacher Technology	Title III - Limited English Proficient	Quality Improvement	Transition Partnership Program
FEDERAL CATALOG NUMBER	84.048	84.186	84.367				84.158
RESOURCE CODE	3550	3710	4035	4045	4203	5035	3410
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						Fund 12	Fund 11
AWARD							
1. Prior Year Carryover	0.00	4,775.07	58,887.27	0.00	44,662.31	1,211.80	0.00
2. a. Current Year Award	19,617.00		89,530.00	6,154.00	81,695.00		48,322.00
b. Transferability (NCLB)							
c. Other Adjustments			382.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	19,617.00	0.00	89,912.00	6,154.00	81,695.00	0.00	48,322.00
3. Required Matching Funds/Other							23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	19,617.00	4,775.07	148,799.27	6,154.00	126,357.31	1,211.80	71,682.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	4,775.07	7,910.27	0.00	14,421.31	1,211.80	0.00
6. Cash Received in Current Year	4,683.38		82,569.00	6,154.00	45,118.00		75,835.46
7. Contributed Matching Funds							23,360.00
8. Total Available (sum lines 5, 6, & 7)	4,683.38	4,775.07	90,479.27	6,154.00	59,539.31	1,211.80	99,195.46
EXPENDITURES							
9. Donor-Authorized Expenditures	19,617.00	4,775.07	117,670.24	2,445.46	85,886.17		71,682.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,617.00	4,775.07	117,670.24	2,445.46	85,886.17	0.00	71,682.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(14,933.62)	0.00	(27,190.97)	3,708.54	(26,346.86)	1,211.80	27,513.46
a. Deferred Revenue				3,708.54		1,211.80	
b. Accounts Payable							46,720.00
c. Accounts Receivable	14,933.62		27,190.97		26,346.86		19,206.54
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	31,129.03	3,708.54	40,471.14	1,211.80	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,617.00	4,775.07	117,670.24	2,445.46	85,886.17	0.00	48,322.00

2011-12 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,386,853.26
2. a. Current Year Award	1,947,387.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	6,613.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,954,000.00
3. Required Matching Funds/Other	23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,364,213.26
REVENUES	
5. Revenue Deferred from Prior Year	1,108,579.08
6. Cash Received in Current Year	1,629,953.02
7. Contributed Matching Funds	23,360.00
8. Total Available (sum lines 5, 6, & 7)	2,761,892.10
EXPENDITURES	
9. Donor-Authorized Expenditures	3,219,288.45
10. Non Donor-Authorized Expenditures	703,940.13
11. Total Expenditures (lines 9 & 10)	3,923,228.58
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(457,396.35)
a. Deferred Revenue	34,118.34
b. Accounts Payable	46,720.00
c. Accounts Receivable	538,234.69
14. Unused Grant Award Calculation (line 4 minus line 9)	144,924.81
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,195,928.45

2011-12 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	After School Program	Workability	TUPE	Agricultural Incentive	Child Development	Instructional Materials	Facility Renovation
RESOURCE CODE	6010	6520	6660	7010	6055	6144	6145
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					Fund 12	Fund 12	Fund 12
AWARD							
1. a. Prior Year Carryover	0.00	0.00	627.65	6,022.96	0.00	902.00	31,999.75
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	627.65	6,022.96	0.00	902.00	31,999.75
2. a. Current Year Award	378,000.00	66,072.00		18,078.00	221,817.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	378,000.00	66,072.00	0.00	18,078.00	221,817.00	0.00	0.00
3. Required Matching Funds/Other							391.67
4. Total Available Award (sum lines 1c, 2c, & 3)	378,000.00	66,072.00	627.65	24,100.96	221,817.00	902.00	32,391.42
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	627.65	6,022.96		902.00	31,999.75
6. Cash Received in Current Year	340,200.00	34,918.00		18,078.00	208,941.00		391.67
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	340,200.00	34,918.00	627.65	24,100.96	208,941.00	902.00	32,391.42
EXPENDITURES							
9. Donor-Authorized Expenditures	346,991.51	61,715.73	0.00	21,365.25	210,636.80		22,254.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	346,991.51	61,715.73	0.00	21,365.25	210,636.80	0.00	22,254.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,791.51)	(26,797.73)	627.65	2,735.71	(1,695.80)	902.00	10,137.42
a. Deferred Revenue			627.65			902.00	10,137.42
b. Accounts Payable				2,735.71			
c. Accounts Receivable	6,791.51	26,797.73			12,876.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	31,008.49	4,356.27	627.65	2,735.71	11,180.20	902.00	10,137.42
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	346,991.51	61,715.73	0.00	21,365.25	221,817.00	0.00	22,254.00

FY 12-13

2011-12 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	39,552.36
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	39,552.36
2. a. Current Year Award	683,967.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	683,967.00
3. Required Matching Funds/Other	391.67
4. Total Available Award (sum lines 1c, 2c, & 3)	723,911.03
REVENUES	
5. Revenue Deferred from Prior Year	39,552.36
6. Cash Received in Current Year	602,528.67
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	642,081.03
EXPENDITURES	
9. Donor-Authorized Expenditures	662,963.29
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	662,963.29
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,882.26)
a. Deferred Revenue	11,667.07
b. Accounts Payable	2,735.71
c. Accounts Receivable	46,465.24
14. Unused Grant Award Calculation (line 4 minus line 9)	60,947.74
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	674,143.49

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2011-12 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Community Dev. Block Grant	Ed Tech Voucher	AB100 Mental Health	TOTAL
RESOURCE CODE	9589	9685	9910	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Carryover	0.00	41,802.94	0.00	41,802.94
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	41,802.94	0.00	41,802.94
2. a. Current Year Award	80,000.00		183,512.37	263,512.37
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	80,000.00	0.00	183,512.37	263,512.37
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	80,000.00	41,802.94	183,512.37	305,315.31
REVENUES				
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00
EXPENDITURES				
9. Donor-Authorized Expenditures	75,611.18	9,274.65	183,512.37	268,398.20
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	75,611.18	9,274.65	183,512.37	268,398.20
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(75,611.18)	(9,274.65)	(183,512.37)	(268,398.20)
a. Deferred Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	75,611.18	9,274.65	183,512.37	268,398.20
14. Unused Grant Award Calculation (line 4 minus line 9)	4,388.82	32,528.29	0.00	36,917.11
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	75,611.18	9,274.65	183,512.37	268,398.20

2011-12 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL BILLING	NATIONAL SCHOOL LUNCH	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8699	Various	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	91,724.17	171,504.62	263,228.79
2. a. Current Year Award	56,192.22	1,704,163.91	1,760,356.13
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	56,192.22	1,704,163.91	1,760,356.13
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	147,916.39	1,875,668.53	2,023,584.92
REVENUES			
5. Cash Received in Current Year	56,192.22	1,542,529.12	1,598,721.34
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	161,634.79	161,634.79
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	161,634.79	161,634.79
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	56,192.22	1,704,163.91	1,760,356.13
EXPENDITURES			
10. Donor-Authorized Expenditures	53,664.90	1,676,893.41	1,730,558.31
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	53,664.90	1,676,893.41	1,730,558.31
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	94,251.49	198,775.12	293,026.61

2011-12 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ADULT ED	MANDATED COSTS	CAHSEE	GATE	K-12 IMFRP	PAR	CBET
RESOURCE CODE	390	20	55	140	156	271	285
REVENUE OBJECT	Fund 11	8550	8590	8311	8590	8590	Fund 11
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	(12,730.81)	0.00	18,508.98	5,113.01	67,605.83	133,603.25	2,144.55
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(12,730.81)	0.00	18,508.98	5,113.01	67,605.83	133,603.25	2,144.55
2. a. Current Year Award	96,869.00	57,887.00	18,991.00	31,518.00	339,206.00	23,749.00	19,587.00
b. Other Adjustments	(33,061.41)			144.00	766.00		2,024.41
c. Adj Curr Yr Award (sum lines 2a & 2b)	63,807.59	57,887.00	18,991.00	31,662.00	339,972.00	23,749.00	21,611.41
3. Required Matching Funds/Other		(13,932.00)					
4. Total Available Award (sum lines 1c, 2c, & 3)	51,076.78	43,955.00	37,499.98	36,775.01	407,577.83	157,352.25	23,755.96
REVENUES							
5. Cash Received in Current Year	63,807.59	57,887.00	18,991.00	31,662.00	339,972.00	23,749.00	21,611.41
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	63,807.59	57,887.00	18,991.00	31,662.00	339,972.00	23,749.00	21,611.41
EXPENDITURES							
10. Donor-Authorized Expenditures	51,076.78	43,954.16	3,688.45	32,469.19	171,789.09	7,163.39	23,755.96
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	51,076.78	43,954.16	3,688.45	32,469.19	171,789.09	7,163.39	23,755.96
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.84	33,811.53	4,305.82	235,788.74	150,188.86	0.00

2011-12 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Staff Development Math	Professional Development Block Grant	School & Library Improvement	School Safety	Pupil Retention Block Grant	Arts & Music Block Grant	Lottery Non-Prop 20
RESOURCE CODE	294	393	395	405	739	760	1100
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	107,066.00	32,941.56	76,003.26	5,000.00	0.00	26,248.71	68,099.10
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	107,066.00	32,941.56	76,003.26	5,000.00	0.00	26,248.71	68,099.10
2. a. Current Year Award	53,111.00	105,009.00	260,458.00	64,148.00	151,050.00	9,955.00	804,297.00
b. Other Adjustments		1,500.00					23,248.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	53,111.00	106,509.00	260,458.00	64,148.00	151,050.00	9,955.00	827,545.00
3. Required Matching Funds/Other							(682,525.08)
4. Total Available Award (sum lines 1c, 2c, & 3)	160,177.00	139,450.56	336,461.26	69,148.00	151,050.00	36,203.71	213,119.02
REVENUES							
5. Cash Received in Current Year		106,509.00	260,458.00	64,148.00	151,050.00	9,955.00	748,704.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	53,111.00	0.00	0.00	0.00	0.00	0.00	78,841.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	53,111.00	0.00	0.00	0.00	0.00	0.00	78,841.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	53,111.00	106,509.00	260,458.00	64,148.00	151,050.00	9,955.00	827,545.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	46,194.19	258,882.80	51,594.60	131,916.66	31,425.26	119,731.88
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	46,194.19	258,882.80	51,594.60	131,916.66	31,425.26	119,731.88
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	160,177.00	93,256.37	77,578.46	17,553.40	19,133.34	4,778.45	93,387.14

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2011-12 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Class Size Reduction	Lottery	Special Education	Prop 98 Mental Health	EIA	Transportation	Special Education Transportation
RESOURCE CODE	1300	6300	6500	6512	7091	7230	7240
REVENUE OBJECT	8434	8560	8792	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	75,369.18	0.00	0.00	111,286.79	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	75,369.18	0.00	0.00	111,286.79	0.00	0.00
2. a. Current Year Award	1,579,725.00	189,631.10	3,568,657.21	263,427.00	406,889.00	342,375.00	0.00
b. Other Adjustments	(69,002.00)	23,881.90				2,543.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,510,723.00	213,513.00	3,568,657.21	263,427.00	406,889.00	344,918.00	0.00
3. Required Matching Funds/Other			814.63				
4. Total Available Award (sum lines 1c, 2c, & 3)	1,510,723.00	288,882.18	3,569,471.84	263,427.00	518,175.79	344,918.00	0.00
REVENUES							
5. Cash Received in Current Year	1,147,316.00	112,014.10	2,854,531.43	131,713.50	406,889.00	344,918.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		6,890.31					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	363,407.00	94,608.59	714,125.78	131,713.50	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	363,407.00	94,608.59	714,125.78	131,713.50	0.00	0.00	0.00
8. Contributed Matching Funds			814.63				
9. Total Available (sum lines 5, 7c, & 8)	1,510,723.00	206,622.69	3,569,471.84	263,427.00	406,889.00	344,918.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,510,723.00	132,242.72	3,569,471.84	0.00	403,569.80	344,918.00	
11. Non Donor-Authorized Expenditures	5,580,496.88		1,294,288.94			250,494.47	839,726.66
12. Total Expenditures (line 10 plus line 11)	7,091,219.88	132,242.72	4,863,760.78	0.00	403,569.80	595,412.47	839,726.66
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	156,639.46	0.00	263,427.00	114,605.99	0.00	0.00

STATE PROGRAM NAME	Routine Maintenance & Repair	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	0.00	716,259.41
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	716,259.41
2. a. Current Year Award		8,386,539.31
b. Other Adjustments		(47,956.10)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,338,583.21
3. Required Matching Funds/Other		(695,642.45)
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	8,359,200.17
REVENUES		
5. Cash Received in Current Year		6,895,886.03
6. Amounts Included in Line 5 for Prior Year Adjustments		6,890.31
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,435,806.87
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,435,806.87
8. Contributed Matching Funds		814.63
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,332,507.53
EXPENDITURES		
10. Donor-Authorized Expenditures		6,934,567.77
11. Non Donor-Authorized Expenditures	1,053,822.22	9,018,829.17
12. Total Expenditures (line 10 plus line 11)	1,053,822.22	15,953,396.94
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	1,424,632.40

2011-12 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	MAA	Lowe's	Farm	Tutorial	E-Rate	UAI Tribe Grant	CCC Fire
RESOURCE CODE	102	105	106	107	110	9108	9307
REVENUE OBJECT	8699	8699	8699			8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	135,457.39	1,524.66	0.00	32,949.89	59,478.66	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	135,457.39	1,524.66	0.00	32,949.89	59,478.66	0.00	0.00
2. a. Current Year Award	184,172.00		11,509.53		192,266.03	3,500.00	8,683.68
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	184,172.00	0.00	11,509.53	0.00	192,266.03	3,500.00	8,683.68
3. Required Matching Funds/Other	(155,088.00)						
4. Total Available Award (sum lines 1c, 2c, & 3)	164,541.39	1,524.66	11,509.53	32,949.89	251,744.69	3,500.00	8,683.68
REVENUES							
5. Cash Received in Current Year	184,172.00	0.00	11,509.53		104,194.13	3,500.00	8,683.68
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	88,071.90	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	88,071.90	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	184,172.00	0.00	11,509.53	0.00	192,266.03	3,500.00	8,683.68
EXPENDITURES							
10. Donor-Authorized Expenditures	97,857.23	0.00	11,509.53	2,978.74	252,204.24	3,500.00	8,683.68
11. Non Donor-Authorized Expenditures			43,112.97				1,318.88
12. Total Expenditures (line 10 plus line 11)	97,857.23	0.00	54,622.50	2,978.74	252,204.24	3,500.00	10,002.56
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	66,684.16	1,524.66	0.00	29,971.15	(459.55)	0.00	0.00

2011-12 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Walk Across America	United Auburn Indian-Sheridan	Project Fit America	First 5 Children & Families	CEMEX	United Auburn Indian-CCC	Mills Grant
RESOURCE CODE	9580	9581	9582	9583	9586	9587	9588
REVENUE OBJECT				8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	Done	Done
AWARD							
1. a. Prior Year Restricted Ending Balance	1,799.53	219.52	3,407.40	29,712.27	3,592.58	160.73	590.27
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,799.53	219.52	3,407.40	29,712.27	3,592.58	160.73	590.27
2. a. Current Year Award		10,000.00		100,000.00			
b. Other Adjustments				30,275.45			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,000.00	0.00	130,275.45	0.00	0.00	0.00
3. Required Matching Funds/Other				23,671.90			
4. Total Available Award (sum lines 1c, 2c, & 3)	1,799.53	10,219.52	3,407.40	183,659.62	3,592.58	160.73	590.27
REVENUES							
5. Cash Received in Current Year		10,000.00		94,615.06	0.00		
6. Amounts Included in Line 5 for Prior Year Adjustments				(761.55)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	36,421.94	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	36,421.94	0.00	0.00	0.00
8. Contributed Matching Funds				23,671.90			
9. Total Available (sum lines 5, 7c, & 8)	0.00	10,000.00	0.00	154,708.90	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		10,023.71		132,999.39	2,765.76		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	10,023.71	0.00	132,999.39	2,765.76	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,799.53	195.81	3,407.40	50,660.23	826.82	160.73	590.27

2011-12 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Gayle Frisbee Scholarship	Judith McCartney Scholarship	Gary Vincent Scholarship	TOTAL
RESOURCE CODE	9622	9623	9624	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Done	Done	Done	
AWARD				
1. a. Prior Year Restricted Ending Balance	1,380.00	13,633.00	(875.00)	283,030.90
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,380.00	13,633.00	(875.00)	283,030.90
2. a. Current Year Award	1,642.00		1,632.00	513,405.24
b. Other Adjustments				30,275.45
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,642.00	0.00	1,632.00	543,680.69
3. Required Matching Funds/Other				(131,416.10)
4. Total Available Award (sum lines 1c, 2c, & 3)	3,022.00	13,633.00	757.00	695,295.49
REVENUES				
5. Cash Received in Current Year	1,642.00		1,632.00	419,948.40
6. Amounts Included in Line 5 for Prior Year Adjustments				(761.55)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	124,493.84
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	124,493.84
8. Contributed Matching Funds				23,671.90
9. Total Available (sum lines 5, 7c, & 8)	1,642.00	0.00	1,632.00	568,114.14
EXPENDITURES				
10. Donor-Authorized Expenditures	600.00		500.00	523,622.28
11. Non Donor-Authorized Expenditures				44,431.85
12. Total Expenditures (line 10 plus line 11)	600.00	0.00	500.00	568,054.13
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,422.00	13,633.00	257.00	171,673.21

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,977,377.50	301	11,103.16	303	23,966,274.34	305	11,262.74		307	23,955,011.60	309
2000 - Classified Salaries	6,822,670.61	311	40,712.30	313	6,781,958.31	315	945,499.26		317	5,836,459.05	319
3000 - Employee Benefits (Excluding 3800)	10,518,701.39	321	283,671.93	323	10,235,029.46	325	370,441.01		327	9,864,588.45	329
4000 - Books, Supplies Equip Replace. (6500)	2,128,234.02	331	36,796.41	333	2,091,437.61	335	481,195.12		337	1,610,242.49	339
5000 - Services. . . & 7300 - Indirect Costs	3,848,184.81	341	55,098.05	343	3,793,086.76	345	521,635.55		347	3,271,451.21	349
				TOTAL	46,867,786.48	365			TOTAL	44,537,752.80	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	20,689,342.82	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,414,923.93	380
3. STRS	3101 & 3102	1,676,954.81	382
4. PERS	3201 & 3202	237,794.81	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	421,546.19	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,916,233.77	385
7. Unemployment Insurance	3501 & 3502	363,584.69	390
8. Workers' Compensation Insurance	3601 & 3602	276,366.51	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	86,785.03	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		29,083,532.56	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		11,269.49	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		29,072,263.07	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		65.28%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	65.28%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	44,537,752.80
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

7.12.185

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	14,765,957.00	(34,941.00)	14,731,016.00	725,768.00	774,283.45	14,682,500.55	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	129,600,000.00		129,600,000.00	8,620,000.00	8,230,000.00	129,990,000.00	
Capital Leases Payable	131,405.13	(340.00)	131,065.13		93,848.00	37,217.13	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	15,384,038.00		15,384,038.00		748,808.00	14,635,230.00	
Net OPEB Obligation	2,636,032.00	(2,139,803.00)	496,229.00	84,515.00		580,744.00	
Compensated Absences Payable	150,732.00		150,732.00	24,082.00		174,814.00	
Governmental activities long-term liabilities	162,668,164.13	(2,175,084.00)	160,493,080.13	9,454,365.00	9,846,939.45	160,100,505.68	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

98-12-L

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2010-11 Actual			2011-12 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	32,592,302.49		32,592,302.49			33,634,218.76
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,268.75		6,268.75			6,310.48
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2010-11			Adjustments to 2011-12	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)		2011-12 P2 Report			2012-13 P2 Estimate	
1. Total K-12 ADA (Form A, Line 10)	6,310.48		6,310.48	6,323.20		6,323.20
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,310.48			6,323.20
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,310.48			6,323.20
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2011-12 Actual			2012-13 Budget	
1. Homeowners' Exemption (Object 8021)	340,859.43		340,859.43	333,503.00		333,503.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,147,414.14		30,147,414.14	29,488,858.00		29,488,858.00
5. Unsecured Roll Taxes (Object 8042)	766,995.99		766,995.99	755,422.00		755,422.00
6. Prior Years' Taxes (Object 8043)	(71,545.69)		(71,545.69)	9,580.00		9,580.00
7. Supplemental Taxes (Object 8044)	179,340.41		179,340.41	140,442.00		140,442.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	708,400.77		708,400.77	603,264.00		603,264.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	202,150.06		202,150.06	242,263.00		242,263.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(9,266,225.00)		(9,266,225.00)	(9,290,485.00)		(9,290,485.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	23,007,390.11	0.00	23,007,390.11	22,282,847.00	0.00	22,282,847.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	23,007,390.11	0.00	23,007,390.11	22,282,847.00	0.00	22,282,847.00

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	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			437,676.70			414,488.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			437,676.70			414,488.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,974,427.87	0.00	9,974,427.87	9,826,508.00	0.00	9,826,508.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	13,306.00	0.00	13,306.00	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,579,725.00	0.00	1,579,725.00	1,215,000.00	0.00	1,215,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	11,567,458.87	0.00	11,567,458.87	11,041,508.00	0.00	11,041,508.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	156,847.76		156,847.76	152,639.00		152,639.00
38. TOTAL STATE AID (Lines C36 plus C37)	11,724,306.63	0.00	11,724,306.63	11,194,147.00	0.00	11,194,147.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	47,022,541.07		47,022,541.07	42,927,503.00		42,927,503.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	166,959.31		166,959.31	75,000.00		75,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2011-12 Actual**			**2012-13 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			32,592,302.49			33,634,218.76
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0067			1.0020
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,634,218.76			34,972,033.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			23,007,390.11			22,282,847.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			757,257.60			758,784.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			11,064,505.35			11,194,147.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,064,505.35			11,194,147.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			121,407.52			58,591.08
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			23,128,797.63			22,341,438.08
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			10,943,097.83			11,194,147.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			23,128,797.63			
b. State Subventions (Line D8)			10,943,097.83			
c. Less: Excluded Appropriations (Line C23)			437,676.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			33,634,218.76			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			33,634,218.76			34,972,033.26
12. Appropriations Subject to the Limit (Line D9d)			33,634,218.76			

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

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

7.12.189

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,650,375.10
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 39,463,671.90

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.18%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,804,456.84
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,119,998.65
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	174,416.85
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,098,872.34
9.	Carry-Forward Adjustment (Part IV, Line F)	404,080.53
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,502,952.87
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,320,876.47
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,832,074.02
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,798,939.88
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	888,919.99
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	133,670.20
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	335,342.44
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,988.43
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,274.65
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,998,235.01
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	270,447.99
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	207,967.96
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,600,089.14
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	46,440,826.18
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	6.67%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	7.54%

7.12.191

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	3,098,872.34
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	263,488.82
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.37%) times Part III, Line B18); zero if negative	404,080.53
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.37%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	404,080.53
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

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

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	404,080.53

Approved indirect cost rate: 6.37%
Highest rate used in any program: 6.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	514,330.06	32,762.82	6.37%
01	3178	11,427.89	5.74	0.05%
01	3310	1,528,647.93	97,374.87	6.37%
01	3315	75,913.00	4,835.66	6.37%
01	3320	116,957.48	7,450.19	6.37%
01	3550	19,117.99	499.01	2.61%
01	4035	110,623.52	7,046.72	6.37%
01	4045	2,299.02	146.44	6.37%
01	4203	85,202.07	684.10	0.80%
01	6010	330,468.10	16,523.41	5.00%
01	6500	4,572,492.98	291,267.80	6.37%
01	6520	58,019.87	3,695.86	6.37%
01	7091	391,815.34	11,754.46	3.00%
01	7230	406,655.56	25,888.03	6.37%
01	7240	789,439.38	50,287.28	6.37%
11	3410	67,800.12	3,881.88	5.73%
11	9010	131,199.39	1,800.00	1.37%
12	6055	198,713.96	11,922.84	6.00%
13	5310	1,600,089.14	76,804.27	4.80%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	68,099.10		82,259.49	150,358.59
2. State Lottery Revenue	8560	827,544.98		206,622.10	1,034,167.08
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(682,525.08)	682,525.08		0.00
6. Total Available (Sum Lines A1 through A5)		213,119.00	682,525.08	288,881.59	1,184,525.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	270.00	532,921.00		533,191.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	32.21	149,604.08		149,636.29
4. Books and Supplies	4000-4999	117,697.60		123,344.63	241,042.23
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,732.05			1,732.05
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			8,897.50	8,897.50
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		119,731.86	682,525.08	132,242.13	934,499.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	93,387.14	0.00	156,639.46	250,026.60

D. COMMENTS:

iSAFE software subscription; Aventa online courses, 50% of price of school nutrition software

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

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

7.12.12

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	49,609,029.85
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	3,905,211.48
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	125,441.15
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	294,080.80
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	389,123.69
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	213,225.79
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	72,521.24
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,094,392.67
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	0.00
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)				44,609,425.70
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				44,609,425.70

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		6,254.41
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		6,254.41
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,254.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,132.48

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	44,609,425.70	7,132.48
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%

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	1,231,447.00
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)				1,231,447.00

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)	44,609,425.70	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,132.48
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%

7,12.198

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	**Expenditure Adjustment**	**ADA Adjustment**
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	228,591.70	2,635.57	0.00	840,248.94	2,801,411.86	0.00	569,774.44
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12	247.35	247.35		247.35	413.35		368.00
3100 Alternative Schools							
3200 Continuation Schools	4.00	4.00		4.00	6.50		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	36.80	36.80		36.80	30.00		53.00
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	288.15	288.15	0.00	288.15	449.85	0.00	421.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	32,004,925.62	3,991,918.34	35,996,843.96	2,592,902.01		38,589,745.97
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	625,724.63	55,352.20	681,076.83	49,058.90		730,135.73
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	199.07	0.00	199.07	14.34		213.41
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	721.65	0.00	721.65	51.98		773.63
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,184,947.09	395,391.96	7,580,339.05	546,022.21		8,126,361.26
6000	Regional Occupational Ctr/Prg (ROC/P)	1,193.78	0.00	1,193.78	85.99		1,279.77
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	146,455.62	0.00	146,455.62	10,549.40		157,005.02
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,708.20	3,708.20
----	Other Outgo					1,947,259.48	1,947,259.48
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	149,759.43		149,759.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(97,212.06)		(97,212.06)
----	**Total General Fund and Charter Schools Funds Expenditures**	39,964,167.46	4,442,662.50	44,406,829.96	3,251,232.20	1,950,967.68	49,609,029.84

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	25,130,217.71	246,223.92	530,366.93	3,143,272.28	648,074.61	0.00	888,198.34			1,418,571.83	0.00	32,004,925.62
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	419,536.42	0.00	0.00	161,144.29	18,937.19	0.00	0.00			26,106.73	0.00	625,724.63
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	199.07	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	199.07
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	721.65			0.00	0.00	721.65
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,780,084.18	519,839.33	0.00	0.00	90,896.80	794,126.78	0.00			0.00	0.00	7,184,947.09
6000	ROC/P	1,193.78	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,193.78
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		133,670.20	0.00	12,785.42	0.00	146,455.62
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		31,331,231.16	766,063.25	530,366.93	3,304,416.57	757,908.60	794,126.78	888,919.99	133,670.20	0.00	1,457,463.98	0.00	39,964,167.46

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	919,762.76	2,574,110.46	498,045.12	3,991,918.34
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	14,873.87	40,478.33	0.00	55,352.20
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	136,839.57	186,823.07	71,729.32	395,391.96
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,071,476.20	2,801,411.86	569,774.44	4,442,662.50

7.13.203

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	335,342.44
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,849,445.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,163,656.55
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,348,444.26
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	39,964,167.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,442,662.50
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	44,406,829.96
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	271,029.18
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	207,967.96
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,600,089.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,079,086.28
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	46,485,916.24
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.20%

7.12.204

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,708.20		3,708.20
Other Outgo (Objects 1000-7999)				1,947,259.48	1,947,259.48
Total Other Costs	0.00	0.00	3,708.20	1,947,259.48	1,950,967.68

502,217

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,348.07	6,491.07
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		(441.00)
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,491.07	6,262.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,491.07	6,262.07
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.97	26.81
c. Revenue Limit ADA	0033	6,309.82	6,323.20
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	41,121,349.33	39,765,846.02
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	41,121,349.33	39,765,846.02
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	32,649,528.94	30,909,196.79
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	504,926.58	329,049.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	75,064.84	70,975.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	429,861.74	258,074.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	33,079,390.68	31,167,270.79

7.12.206

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	32,071,464.00	31,331,089.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	147,292.05	158,758.00
28. Less: Charter Schools In-lieu Taxes	0595	9,270,641.00	9,290,485.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,948,115.05	22,199,362.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	10,131,275.63	8,967,908.79
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	156,847.76	152,639.00
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		
39. Basic Aid Supplement Charter School Adjustment	9018		1,011,231.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(156,847.76)	858,592.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,974,427.87	9,826,500.79
43. Less: Revenue Limit State Apportionment Receipts	---	5,965,293.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	4,009,134.87	

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

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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(97,212.06)				
Other Sources/Uses Detail					3,341,420.83	213,225.79		
Fund Reconciliation							87,887.70	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,484.95	0.00				
Other Sources/Uses Detail					139,816.00	0.00		
Fund Reconciliation							0.00	6,684.95
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	11,922.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	76,804.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	76,636.29
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,055,176.96		
Fund Reconciliation							0.00	3,746.98
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,286,243.87		
Fund Reconciliation							0.00	619.48
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,320,661.39	4,207,464.02		
Fund Reconciliation							5,320,661.39	4,186,712.35
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	450,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,881,846.20	5,124,643.06		
Fund Reconciliation							3,881,846.20	5,124,643.06
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					399,027.61	196,018.33		
Fund Reconciliation							304,866.15	196,018.33
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					450,000.00	77,718.72		
Fund Reconciliation							29.85	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					77,718.72	0.00		
Fund Reconciliation							0.00	29.85
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund 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
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	97,212.06	(97,212.06)	13,610,490.75	13,610,490.75	9,595,291.29	9,595,291.29

7,12.209

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	5.0	10.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	736.0	106.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	106.0
C. ENTER total number of miles driven to/from school	021/022	85,978.0	202,073.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		357,909.12	677,494.84
B. Books & Supplies (Objects 4200, 4300, and 4400)		70,897.06	111,944.54
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		110.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		119.45	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(52,910.46)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		29,379.38	0.00
7. Communications (Object 5900)		1,151.01	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		163,118.88	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	569,774.44	789,439.38
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	569,774.44	789,439.38
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		175,255.55	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	394,518.89	789,439.38
K. Indirect Costs (Approved indirect cost rate of 6.37% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		25,903.96	50,287.29
L. Net Pupil Transportation Expense (Lines J and K)	100/101	420,422.85	839,726.67

7.12.210

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		420,422.85	839,726.67
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		163,118.88	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		163,118.88	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	257,303.97	839,726.67
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	2.993	4.156
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	349.598	7,921.950
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	163,118.88	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	420,422.85	839,726.67
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Carrie Carlson

Title: Director, Business Services

Agency: Western Placer Unified School District

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