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
Audrey Kilpatrick, Assistant Superintendent of Business & Operations

STUDENT ENROLLMENT

School	2011 CBEDS	11/1/2012	12/3/2012
Sheridan Elementary (K-5)	78	80	81
First Street Elementary (K-5)	462	471	465
Carlin C. Coppin Elementary (K-5)	424	410	409
Creekside Oaks Elementary (K-5)	629	561	572
Twelve Bridges Elementary (K-5)	687	710	719
Foskett Ranch Elementary (K-5)	556	551	545
Lincoln Crossing Elementary (K-5)	631	684	687
Glen Edwards Middle School (6-8)	721	680	675
Twelve Bridges Middle School (6-8)	823	865	876
Lincoln High School (9-12)	1,507	1,504	1,496
Phoenix High School (10-12)	70	69	76
PCOE Home School	0	0	0
TOTAL	**6588**	**6585**	**6601**

State Preschool

First & L Street	23 A.M. /24 P.M.
Carlin Coppin	23 A.M.

Pre-K/Special Ed

Foskett	13
FSS PPPIP	48
CCC	1

Adult Education 96

First-5 Program

First Street	22 A.M. /22 P.M.
Sheridan	22 A.M. /22 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

Annual Organizational Meeting of the Board of Trustees

December 18, 2012, 7:00 P.M.

LINCOLN HIGH SCHOOL – PERFORMING ARTS BUILDING

790 J Street, Lincoln, CA 95648

AGENDA

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

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

6:00 P.M. START

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

6:05 P.M.

2. **CLOSED SESSION** – Lincoln High School – Main Office

   2.1 **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
   - **1 Case**

   2.2 **PERSONNEL**
   PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
   - **CL 12/13.5**

   2.3 **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
   Audrey Kilpatrick, Assistant Superintendent of Business and Operations

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**–Lincoln High School

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

   3.1 **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
   - **1 Case**

   3.2 **PERSONNEL**
   PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
   - **CL 12/13.5**

   3.3 **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
   Audrey Kilpatrick, Assistant Superintendent of Business and Operations

4. SPECIAL ORDER OF BUSINESS

Oath of Office

The Superintendent will administer the Oath of Office to Paul Long and Paul Carras, as uncontested candidates of the Board of Trustees to serve until the end of their terms.

5. REORGANIZATION OF THE BOARD OF TRUSTEES

As per Board Bylaw 9100 the Board shall hold an annual organization meeting within the time limits prescribed by law (Education Code 35143). At this meeting the Board shall:

5.1 Elect a President, Vice President, and Clerk from its Members

~As per Education code 35143 and Board Bylaw 9100 the Board of Trustees shall hold an annual organizational meeting to elect a President, Vice President and Clerk from its members.

5.2 Appoint a Secretary to the Board

~According to Board Bylaw 9122, the Superintendent shall act as Secretary of the Governing Board.

5.3 Authorization of Signatures

~As per Board Bylaw 9100, the board of Trustees will authorize district officials as those who are authorized to sign district documents.

5.4 Develop a Schedule of Regular Meetings for the Year

~The Board of Trustees must annually develop a schedule of regular meetings for the upcoming year.

5.5 Appoint Committee Assignments

~The Board of Trustees will discuss committee assignments.

6. 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.

6.1 Classified Personnel Report
6.2 Certificated Personnel Report
6.3 Approve Student Discipline/Stipulated Expulsion for Student's #12-13 M
6.4 Adoption of Resolution #12/13.14, Rescinding Employer Paid Member Contributions.
Roll call vote:

7. 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.

8. REPORTS & COMMUNICATION

8.1 Lincoln High School, Student Advisory – Jillian Loya
8.2 Western Placer Teacher's Association – Mike Agrippino
8.3 Western Placer Classified Employee Association – Mike Kimbrough
8.4 Superintendent - Scott Leaman

9. ♦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.

9.1 Information/ Discussion **UPDATE ON PROJECT DEVELOPMENT WITH JOHNSON CONTROLS, INC. - Steer** *(12-13 G & O Component I, III, IV, V)*

•Western Placer Unified School District has several sites with central plants requiring upgrades, modernization, calibration, and maintenance. A committee consisting of the Director of Maintenance, Facilities Coordinator, Assistant Superintendent, Superintendent, and a Board member interviewed several companies to identify a plan to access funding for equipment replacement and modernization while leveraging state funding programs.

9.2 Action **FIRST INTERIM REPORT - Kilpatrick** *(12-13 G & O Component I, II, III, IV, V)*

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

9.3 Information **2012-13 BUDGET COMMITTEE UPDATE – Leaman/Kilpatrick** *(12-13 G & O Component I, II, III, IV, V)*

• The district is currently deficit spending and faced with budget reductions. Board direction to staff over the past several years regarding the necessary budget reductions is to use a balanced approach. While it is clear that budget cuts have been and continue to be necessary in the coming years, taking a balanced approach to cuts is a strong interest of district constituents in an effort to maintain jobs and minimize program impact. Board directed staff to achieve a balanced budget by the 2013-14 budget year.

9.4 Action **RESOLUTION TO AMEND WPUSD'S 403(b) RETIREMENT PLAN DOCUMENT WITH OMNI - Kilpatrick** *(12-13 G & O Component IV, V)*

•In order to conform the Western Placer Unified School District's 403(b) Retirement Plan Document to the requirements of the Heroes Earnings Assistance and Relief Act of 2009 ("HEART") and the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA"), the Document Plan must be amended.

Roll call:

9.5 Discussion/ Action **REOPENER NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE WESTERN PLACER TEACHERS ASSOCIATION - Davis** *(12-13 G & O Component I, II, III, V, IV)*

• The Western Placer Unified School District is proposing reopener negotiations for the currently adopted Collective Bargaining Agreement with the Western Placer Teachers Association. After the District's proposal was presented to the public at the December 4, 2012 meeting, in order to allow the members of the public to become informed and have an opportunity to express themselves regarding the proposals, the Board shall now consider adopting its initial proposal.

9.6 Discussion/ Action **MEMORANDUM OF UNDERSTANDING WITH SIERRA JOINT COMMUNITY COLLEGE DISTRICT - Leaman** *(12-13 G & O Component I, II, III, IV, V)*

•Sierra College and Western Placer Unified School District are partners involved in the Twelve Bridges Library and land ownership at the Twelve Bridges site. Sierra College and Western Placer each hold title to parcels of land at the Twelve Bridges site. Western Placer has an interest in acquiring the parcels owned by Sierra College. A Memorandum of Understanding has been prepared granting Western Placer "the exclusive right and option to purchase the property, subject to negotiation by the Parties of the terms of a mutually agreeable Purchase and Sale Agreement." This option shall be valid through June 1, 2013

9.7 Action **DISTRICT VOTING REPRESENTATIVE - Leaman** *(12-13 G & O Component V, IV)*

•Placer County Office of Education requires a voting representative from each district to vote on the Placer County Committee. The district Board of Trustees is required to select one voting representative from the current Board of Trustees.

10. BOARD OF TRUSTEES

10.1 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

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢January 15, 2013 7:00 P.M., Regular Meeting of the Board of Trustee, Glen Edwards Middle School – Multi-Purpose Room

12. 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

Posted: 121412
h:\wpfiles\board\agendas\121812

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, December 18, 2012**
Time: **6:05 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:
Conference with Legal Counsel - Anticipated Litigation
- 1 Case

AGENDA ITEM AREA:
Closed Session Disclosure

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
N/A

REQUESTED BY:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL VOTE REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Anticipated Litigation.

RECOMMENDATION:

Administration recommends the Board of Trustee disclose action taken in closed session in regard to Anticipated Litigation.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

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:
Public Employee Discipline/
Dismissal/Release
- CL 12/13.5

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Ryan Davis
Director, Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General/Categorical

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
Yes (Closed Session)

BACKGROUND:

Board of Trustees will disclose any action taken in closed session in regard to Employee # CL 12/13.5 Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Employee # CL 12/13.5 Discipline/Dismissal/Release.

3.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

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

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:
December 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

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
OATH OF OFFICE

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
District Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The District Superintendent will administer the Oath of Office to the uncontested Board of Trustees.

- Paul Long – Uncontested
- Paul Carras - Uncontested

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees accept the Oath of Office.

wp/rk/factformoathofoffice

4

REORGANIZATION

OF

THE

BOARD OF TRUSTEES

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:
Elect a:
- President
- Vice President
- Clerk

AGENDA ITEM AREA:
Reorganization of the Board of Trustees

REQUESTED BY:
Scott Leaman
District Superintendent

ENCLOSURES:
Board Bylaws 9100, 9121, 9123

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees shall hold an annual organization meeting within the time limits prescribed bylaw. Action will be taken to elect the following:

- President of the Board of Trustees
- Vice President of the Board of Trustees
- Clerk of the Board of Trustees

RECOMMENDATION:

Administration recommends the Board of Trustees hold its annual organization meeting and elects a President, Vice President and Clerk from among its members.

wp/rk/factformboardreoganization

ORGANIZATION

Annual Organizational Meeting

The Board of Trustees shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint a secretary to the Board
3. Authorize signatures
4. Develop a schedule of regular meetings for the year
5. Develop a Board calendar for the year
6. Designate Board representatives

(cf. 9140 - Board Representatives)
(cf. 9320 - Meetings and Notices)

Election of Officers

The Board shall each year elect its entire slate of officers.

Legal Reference:
EDUCATION CODE
5017 Term of Office
35143 Annual organizational meeting date, and notice
35145 Public meetings
GOVERNMENT CODE
54953 Meetings to be open and public; attendance
ATTORNEY GENERAL OPINIONS
68 Ops.Cal.Atty.Gen. 65 (1985)
59 Ops.Cal.Atty.Gen. 619, 621-622 (1976)

PRESIDENT

The Board of Trustees shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

(cf. 9000 - Role of the Board)
(cf. 9005 - Governance Standards)
(cf. 9100 - Organization)

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time

2. Announce the business to come before the Board in its proper order

3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act

4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference

5. Explain what the effect of a motion would be if it is not clear to every member

6. Restrict discussion to the question when a motion is before the Board

7. Rule on issues of parliamentary procedure

8. Put motions to a vote, and state clearly the results of the vote

9. Be responsible for the orderly conduct of all Board meetings

(cf. 9323 - Meeting Conduct)

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board

2. Consulting with the Superintendent or designee on the preparation of the Board's agendas

(cf. 9322 - Agenda/Meeting Materials)

3. Working with the Superintendent to ensure that Board members have necessary materials and information

PRESIDENT (continued)

4. Subject to Board approval, appointing and dissolving all committees

(cf. 9130 - Board Committees)

5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

(cf. 9320 - Meetings and Notices)
(cf. 9321 - Closed Session Purposes and Agendas)

6. Representing the district as governance spokesperson, in conjunction with the Superintendent

(cf. 1112 - Media Relations)

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Legal Reference:
EDUCATION CODE
35022 President of the board
35143 Annual organizational meetings; dates and notice
GOVERNMENT CODE
54950-54963 Ralph M. Brown Act

Management Resources:
CSBA PUBLICATIONS
Board Presidents' Handbook, revised 2002
CSBA Professional Governance Standards, 2000
Maximizing School Board Leadership: Boardsmanship, 1996
WEB SITES
CSBA: http://www.csba.org

CLERK

At the annual organizational meeting, the Board of Trustees shall elect a clerk from its own membership. (Education Code 35143)

(cf. 9100 - Organization)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign the minutes of Board meetings following their approval

(cf. 9324 - Minutes and Recordings)

4. Sign documents on behalf of the district as directed by the Board
5. Serve as presiding officer in the absence of the president and vice president

(cf. 9121 - President)

6. Perform any other duties assigned by the Board

Legal Reference:

EDUCATION CODE
17593 Repair and supervision of property (duty of district clerk)
35038 Appointment of clerk by county superintendent of schools
35039 Dismissal of clerk
35121 Appointment of clerk in certain city and high school districts
35143 Annual organizational meetings
35250 Duty to keep certain records and reports
38113 Duty of clerk (re provision of school supplies)
GOVERNMENT CODE
54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS
CSBA Professional Governance Standards, 2000
Maximizing School Board Leadership: Boardsmanship, 1996
WEB SITES
CSBA: http://www.csba.org

Bylaw
adopted: September 4, 2007

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

5.1.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Appoint a Secretary to the Board of Trustees

AGENDA ITEM AREA:
Reorganization of the Board of Trustees

REQUESTED BY:
Board of Trustees

ENCLOSURES:
Board Bylaws 9122

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees shall hold an annual organization meeting within the time limits prescribed bylaw. Action will be taken to appoint a Secretary to the Board of Trustees. According to Board Bylaw 9122, the Superintendent shall act as Secretary of the Governing Board.

RECOMMENDATION:

Administration recommends the Board of Trustees appoint Superintendent Scott Leaman as Secretary of the Board.

wp/rk/factformappointsecretary

5.2

SECRETARY

The Board of Trustees shall appoint the Superintendent to serve as secretary to the Board. The secretary to the Board shall be responsible for maintaining an accurate and complete record of all Board proceedings and shall:

1. Prepare, distribute and maintain the Board agenda

(cf. 9322 - Agenda/Meeting Materials)

2. Record, distribute and maintain the Board minutes

(cf. 9324 - Minutes and Recordings)

3. Maintain Board records and documents

4. Conduct official correspondence for the Board

5. As directed by the Board, sign and execute official papers

6. Perform other duties as assigned by the Board

(cf. 2111 - Superintendent Governance Standards)

Legal Reference:

EDUCATION CODE
35025 Secretary and bookkeeper
35143 Annual organizational meetings; dates and notice
35250 Duty to keep certain records and reports
GOVERNMENT CODE
54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS
CSBA Professional Governance Standards, 2000
Maximizing School Board Leadership: Boardsmanship, 1996
WEB SITES
CSBA: http://www.csba.org

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:
Authorization of Signatures

AGENDA ITEM AREA:
Reorganization of the Board of Trustees

REQUESTED BY:
Scott Leaman
District Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Board Bylaw 9100 state the Board of Trustees shall hold an annual organization meeting within the time prescribed by law. As per Board Bylaw 9100, the Board of Trustees will authorize district officials as those who are authorized to sign district documents. Those officials are:

- Scott Leaman, District Superintendent
- Mary Boyle, Deputy Superintendent of Educational Services
- Audrey Kilpatrick, Assistant Superintendent of Business & Operations
- Carrie Carlson, Director of Business Services
- Ryan Davis, Director of Human Services

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approve the above listed as authorized signers.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Develop a Schedule of Regular Meetings of 2013

AGENDA ITEM AREA:
Reorganization of the Board of Trustees

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees must annually develop a Schedule of regular meetings for the upcoming year.

RECOMMENDATION:

Administration recommends the Board of Trustees adopt the 2013 Board of Trustee meeting schedule.

wp/rk/factform

5.4

BOARD OF TRUSTEE MEETING SCHEDULE FOR 2013

The Board of Trustees Meet the First and Third Tuesday of each Month
All Meetings begin at 7:00 p.m.

First meeting of the month will be held at the Performing Arts Theater at Lincoln High School, the Second meeting of the month is usually designated to a school site, on a every other month basis, see "Second Meeting of Month" schedule.
(See schedule below)

JANUARY Tuesday, January 15, 2013	**JULY** NO FORMAL MEETINGS SCHEDULED FOR JULY (WORK STUDY SESSION AS NEEDED)
FEBRUARY Tuesday, February 5, 2013 Tuesday, February 19, 2013	**AUGUST** Tuesday, August 6, 2013 Tuesday, August 20, 2013
MARCH Tuesday, March 5, 2013 Tuesday, March 19, 2013	**SEPTEMBER** Tuesday, September 3, 2013 Tuesday, September 17, 2013
APRIL Tuesday, April 2, 2013 Tuesday, April 16, 2013	**OCTOBER** Tuesday, October 1, 2013 Tuesday, October 15, 2013
MAY Tuesday, May 7, 2013 Tuesday, May 21, 2013	**NOVEMBER** Tuesday, November 5, 2013 Tuesday, November 19, 2013 *(Thanksgiving Week, Nov. 25-29)*
JUNE Tuesday, June 4, 2013 Tuesday, June 18, 2013 (Public Hearing & Budget Adoption by 6/30/13)	**DECEMBER** Tuesday, December 3, 2013 Tuesday, December 17, 2013 *(Winter Break, Dec. 23-Jan. 3)*

5.4.1

Adopted: h:wpfiles\board\13calendar

BOARD OF TRUSTEES SITE PRESENTATIONS

Site meetings will contain:
PUPILS (board recognition of excellence selected by site)
PARENTS (board report from SBLT and/or parents)
PROGRAM (Focus on one program at the site)

2012-2013 School Year Meetings

(Meeting Locations subject to change)

DATES	LOCATION	SCHOOL REPORTING
January 24, 2012	**Lincoln High School** **790 J Street, Lincoln**	**Lincoln High School**
February 21, 2012	**Phoenix High School** **870 J Street, Lincoln**	**Phoenix High School**
March 20, 2012	**Creekside Oaks Elementary School** **2030 First Street, Lincoln**	**Creekside Oaks Elementary**
April 17, 2012	**Carlin C. Coppin School** **150 East 12th Street, Lincoln**	**Carlin C. Coppin School**
May 15, 2012	**Twelve Bridges Middle School** **770 Westview Drive, Lincoln**	**Twelve Bridges Middle School**
October 16, 2012	**Foskett Ranch Elementary** **1561 Joiner Parkway, Lincoln**	**Foskett Ranch Elementary**
January 15, 2013	**Glen Edwards Middle School** **204 L Street, Lincoln**	**Glen Edwards Middle School**
March 19, 2013	**Twelve Bridges Elementary** **2450 Eastridge Drive, Lincoln**	**Twelve Bridges Elementary**
May 21, 2013	**First Street Elementary** **1400 First Street, Lincoln**	**First Street Elementary**
October 15, 2013	**Lincoln Crossing Elementary** **635 Groveland Lane, Lincoln**	**Lincoln Crossing Elementary**
November 19, 2013	**Sheridan Elementary** **4730 H Street, Sheridan**	**Sheridan Elementary School**

Adopted

2.4.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Committee Assignments

AGENDA ITEM AREA:
Reorganization of the Board of Trustees

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Board of Trustees will assign following committee assignments.

- Education Foundation (2)
- Farm Foundation (2)
- Wellness Committee (1)
- Board Policy (1)
- School Committee (Collaborative Planning Group) (2)

RECOMMENDATION:

Administration recommends the Board of Trustees accept committee assignments.

wp/rk/factform

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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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:
December 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.

6.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

December 18, 2012

CLASSIFIED/MANAGEMENT

ADDITIONAL POSITION

1. **Name:** Heather DeBerry
   Position: Campus/Café Supervisor
   Site: Twelve Bridges Middle
   Hours: 2 Hours/5 Days a week
   Days: 10 Months/Year
   Effective: 12/3/12
   Replacement Position

RESIGNATIONS

1. **Name:** Virginia Garcia
   Position: Business Administrative Assistant
   Site: District Office
   Hours: 8 Hours/5 days a week
   Effective: 1/4/13

2. **Name:** Norma Vite
   Position: ELD Intervention Program Secretary
   Site: District Office
   Hours: 2.5 Hours/5 days a week
   Effective: 1/7/13

REQUEST FOR PARTIAL UNPAID LEAVE OF ABSENCE

1. **Name:** Sharyn Rainey
   Position: Paraprofessional Aide
   Site: Carlin C. Coppin
   Hours: 5.66 Hours/5 days a week (Requesting leave for 3 hrs per day)
   Effective Date: January 7, 2013 – May 31, 2013

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

6.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

December 18, 2012

CERTIFICATED/MANAGEMENT

NEW HIRES

1. **Name:** Donald Gabler
   Position: Temporary Elementary Teacher (3rd/4th Grade Combo)
   FTE: 1.0
   Effective Date: December 14, 2012
   Site: Creekside Oaks Elementary

2. **Name:** Kerry Ruben
   Position: District School Nurse
   FTE: 1.0
   Effective Date: TBD
   Site: District

RESIGNATIONS

1. **Name:** Amber Blaine
   Position: Elementary Teacher (2nd/3rd Grade Combo)
   FTE: 1.0
   Effective Date: December 31, 2012
   Site: Carlin C. Coppin Elementary

6.2.1

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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SUBJECT:
Student Discipline
Stipulated Expulsion Student #12-13-M

AGENDA ITEM AREA:
Consent Session

REQUESTED BY:
Michael Doherty
District Hearing Officer

ENCLOSURES:

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the expulsion of Student #12-13-M

RECOMMENDATION:

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

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Adoption of Resolution #12/13.14

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
District office

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Historically, the district has not paid the employee portion of CalPERS for Assistant Superintendents. The only exception to this was the immediate last employees that held Assistant Superintendent positions. Since the departure of that employee, the district wishes to go back to our historical philosophy of the employee paying their portion of CalPERS.

The attached resolution rescinds a prior resolution that obligated the district to pay the employee portion of the CalPERS for Assistant Superintendents.

RECOMMENDATION:

Administration recommends approval of the resolution.

BEFORE THE GOVENING BOARD OF THE
WESTERN PLACER UNIFIED SCHOOL DISTRICT
PLACER COUNTY, CALIFORNIA

Resolution # 12/13.14

In The Matter of:

A RESOLUTION FOR RESCINDING EMPLOYER PAID MEMBER CONTRIBUTIONS

WHEREAS, on or about December 15, 2009 the governing body of the Western Placer Unified School District adopted Resolution No. 09/10.13 (attached as Exhibit A for reference) regarding the payment of Employer Paid Member Contributions (EPMC) to CalPERS for the those employees on the Assistant Superintendent Salary Schedule; and

WHEREAS, recent pension reform legislation (AB 340, 2011) provides for equal sharing of normal pension costs between school employer and employees; and

WHEREAS, the effect of this rescission will be that the employees covered under the Assistant Superintendent Salary Schedule will pay their own normal member contributions to the EPMC unless otherwise specified in the employee's contract with the District; and

WHEREAS, the effective date of this resolution shall be December 1, 2012.

NOW THEREFORE, BE IT RESOLVED that the governing body of the Western Placer Unified School District elects to rescind Resolution No. 09/10.13 originally adopted on December 15, 2009.

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 December 2012, by roll call vote.

AYES:

NOES:

ABSENT:

_____
President of the Board

ATTEST:

_____
Clerk

6.4.1

BEFORE THE GOVENING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT PLACER COUNTY, CALIFORNIA

EXHIBIT "A"

Resolution # 09/10.13

In The Matter of:

A RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS

WHEREAS, the governing body of the Western Placer Unified School District has the authority to implement Government Code Section 20691;

WHEREAS, the governing body of the Western Placer Unified School District has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Western Placer Unified School District of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the Western Placer Unified School District has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees on the Assistant Superintendent Salary Schedule who are members of CalPERS.

- This benefit shall apply to all employees on the Assistant Superintendent Salary Schedule who are members of CalPERS.

- This benefit shall consist of paying 50% of the normal member contributions as EPMC starting the effective date of this resolution, and 100% as of July 1, 2010.

- The effective date of this Resolution shall be January 1, 2010.

NOW THEREFORE, BE IT RESOLVED that the governing body of the Western Placer Unified School District elects to pay EPMC, as set forth above.

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 15th day of December 2009, by roll call vote.

AYES: Haley, Gage, Stevenson, Carras

NOES:

ABSENT: Long

President of the Board

ATTEST:

Clerk

6.4.2

INFORMATION

DISCUSSION

ACTION

ITEMS

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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SUBJECT:

Update on Project Development with Johnson Controls, Inc.

AGENDA ITEM AREA:

Information/Discussion

REQUESTED BY:

Heather Steer, Facilities Coordinator

ENCLOSURES:

No

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Deferred Maintenance
Various Grants & Rebates
Facilities Funding

MEETING DATE:

December 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District has several sites with central plants requiring upgrades, modernization, calibration, and maintenance. A committee consisting of the Director of Maintenance, Facilities Coordinator, Assistant Superintendent, Superintendent, and a Board member interviewed several companies to identify a plan to access funding for equipment replacement and modernization while leveraging state funding programs. Specifically, we asked the vendors to provide an approach to deal with the following:

- Carlin C. Coppin Elementary School has a system that was designed for an open pod concept nearly 50 years ago. The pods have since been separated into smaller classrooms and the HVAC has been limping along trying to keep pace with the new demands. This system is past its useful life and needs to be replaced.
- The system at Lincoln High School has been updated over the years. However, the current equipment is 15 to 20 years old and reaching the end of its useful life. We either need to make some major overhauls of the system or replace it altogether.

- We have not been able to optimize the central plant systems at Twelve Bridges Middle School, Twelve Bridges Elementary School, Foskett Ranch Elementary School and Lincoln Crossing Elementary School. We need some professional assistance with these systems.

The vendors were asked to provide a proposal outlining how to address our needs at these six sites. The proposals included an overview of their recommendation for replacing, overhauling, improving or optimizing the equipment at each site along with a financial plan outlining how to cover the costs through utility savings, credit programs, incentives, loans, and some minimal district facility capital funds.

We selected Johnson Controls, Inc., to work with us on the long-term solutions and as such signed a Project Development Agreement with Johnson Controls, Inc. to provide us with a holistic, cost-neutral project over a twenty year period.

Prior to presenting the completed business case, Johnson Controls, Inc. would like to update the Board of Trustees on information to date and answer any questions the Board may have.

RECOMMENDATION:

Staff requests the Board of Trustees review the information presented by Johnson Controls, Inc. and provides any input as desired.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:

First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

December 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

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

In certifying the 2012-13 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Staff recommends the Board of Trustees certify the First Interim report as positive.

9.2

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

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

When the State budget was passed for the 2012-13 fiscal year, the 2012-13 Adopted budget included revenue assumptions of a $441 per ADA reduction based on the assumption the November 2012 tax initiative would not pass and mid-year trigger cuts were enacted. This equated to an approximately $2.8 million reduction in revenue limit for WPUSD. Basic aid supplemental funding would have helped to offset the $441 per ADA reduction by $1 million per year through the multi-year assumptions. On November 9, 2012 Proposition 30 passed and school districts are no longer at risk of trigger cuts for 2012-13. With this passage the District will be able to increase their revenue limit projection by $1.2 million for 2012-13. It is assumed COLA will not be funded in 2013-14 and will be funded beginning in 2014-15. It is also assumed that property taxes will remain relatively stable, and there will be a slight increase in enrollment.

Budget Assumptions:

The following budget assumptions were used to prepare the First Interim report and MYPs. The PCOE provided districts with a common message letter (attached) outlining basic assumptions for First Interim reports. Another significant change was the Cost of Living Adjustment (COLA) assumptions. Previously, at the time of budget adoption we were assuming 3.24% for 2012-13, 2.5% for 2013-14 and 2.7% for 2014-15 based on School Services of California data. With the passage of Proposition 30 School Services of California updated the COLA projections to 3.24% for 2012-13, 2.00% for 2013-14 and 2.3% for 2014-15

The major revenue changes in the assumptions from Adopted Budget are highlighted.

	12/13 Adopted	12/13 First Interim	13/14 Projection	14/15 Projection	
REVENUE					
Enrollment	6,588	6,593	6,626	6,692	
ADA Yield	95.5%	6,296	95.7%	96.0%	To reflect DAWG process
ADA	6,292	6,296	6,341	6,425	
% Increase Enrollment	0.0%	0.1%	0.5%	1.0%	Updated projections
# Increase Enrollment	-	5	33	66	
Prior Year RL	$6,491.07	$6,491.07	$6,703.07	$6,703.07	
COLA %	3.24%	3.24%	2.00%	2.30%	SSC Dartboard
COLA	$212.00	$212.00	$0.00	$154.00	SSC Dartboard
Deficit %	-22.272%	-22.272%	-22.272%	-22.272%	SSC Dartboard
Deficit Applied	(1,498.88)	(1,498.88)	(1,499.00)	(1,533.44)	
Add'l RL adjustment	(414.19)	26.81	27.35	27.98	Beg. Teacher Adj
Funded RL per ADA	4,790.00	5,231.00	5,231.42	5,351.61	
Est. Revenue Limit	30,136,491	32,936,038	33,172,682	34,381,603	
Basic Aid/Charter School	1,011,231	-	-	-	
Property Tax change	0.00%	1.00%	1.00%	1.00%	
Est. Property Taxes	31,331,089	31,644,400	31,644,400	31,960,844	
Federal Revenue	0%	0%	0%	0%	
Categorical COLA	0.00%	0.00%	0.00%	2.30%	SSC Dartboard
Lottery Unrestricted/ADA	118.00	124.00	124.00	124.00	SSC Dartboard
Lottery Restricted/ADA	23.75	30.00	30.00	30.00	SSC Dartboard

9.2.1

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

The 2012-13 First Interim report reflects $5.67 million in budget cuts included in the 2012-13 Adopted budget, proposed by the Budget Committee and Superintendent and approved by the Board of Trustees at the February 28, 2012, Board meeting.

These reductions include reductions in staffing of 33 FTE, 6 furlough days for certificated teaching staff, 8 furlough days for all other staff, and numerous other concessions from employee groups. Operating budgets received cuts in utilities, consultants, travel, supplies, materials, and computer equipment. In addition, the district borrowed $750,000 from the wetlands reserve and $50,000 from the deferred maintenance reserve to balance the budget.

	12/13 Adopted	12/13 First Interim	13/14 Projection	14/15 Projection	
EXPENDITURES					
Certificated New Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-3 FTE	-3 FTE	-3 FTE	-3 FTE	Backfilled
Reductions in Staffing	(21.2) FTE	(21.2) FTE	to be determined	to be determined	
Staffing Ratios:					
Kindergarten	25:1	25:1	25:1	25:1	Increase in 13/14 & 14/15
1-3	28:1	28:1	28:1	28:1	may be necessary and will
4-5	31:1	31:1	31:1	31:1	be determined through the
6-8	26:1	26:1	26:1	26:1	budget process
9-12	29:1	29:1	29:1	29:1	
Certificated Step/Column	1.50%	0.015	2.50%	2.50%	
Classified new Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-1 FTE	-1 FTE	-1 FTE	-1 FTE	Backfilled
Reductions in Staffing	(11.75) FTE	(11.75) FTE	to be determined	to be determined	
Classified Step/Column	0.00%	1.00%	1.00%	1.00%	
Benefits	2.5%	2.5%	2.5%	2.5%	
Budget Reductions	(5,670,000)	(5,670,000)	(5,300,000)	(5,300,000)	
Site Allocations:					
Elementary	37.60	37.60	37.60	37.60	
Middle School	46.80	46.80	46.80	46.80	
High School	67.00	67.00	67.00	67.00	
SLIG K-6	17.43	17.43	17.43	17.43	
SLIG 7-8	6.36	6.36	6.36	6.36	
MAA	165,000	165,000	165,000	165,000	
Lottery per teacher	-	-	500.00	500.00	

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

The budget reductions incorporated in the 2012-13 budget are summarized in the table below:

Budget Committee Recommendation			Proposed Amount	Proposed Action	Comments	One-Time
30	Staffing - Employment	Immediately stop using outside consultants to save permanent jobs.	25,000	Most items in the consultant category are mandatory.	"Consultants" usually include activities that are mandated or bring in additional income.	
46	Reserves	Count the $750,000 wetland reserve as part of the reserve for economic uncertainty.	750,000	Transfer funds from restricted reserve.	Transfer back for 2013-14 school year.	X
52	Staffing - Training	Eliminate all travel and conferences.	10,000	Reduce budget by $10,000.	Vital activities will be attended.	
63	Efficiency	Reduce district office department budgets by 5-10%.	137,680	Reduce district office, maintenance, and custodial supply budgets 20%.		
72	Efficiency	Aggressively enforce utilities costs. Usage of stadium lights, gym lights, personal microwaves, heaters, fans, refrigerators, etc. Shut off lights when leaving room.	85,000	HVAC automatically begins 45 minutes before school day and ends at dismissal. No automatic HVAC on weekends.	Overrides are available for those present after HVAC turns off.	
88	Reserves	Pull $50,000 from deferred maintenance and return to general budget.	50,000	Transfer $50,000	May have impact on some projects.	X
90	Technology	Suspend computer replacements for one year.	150,000	Reduce budget to $150,000		X
93	Programs & Services	Reduce Lighthouse funding by $5,000.	25,000	Contract in a different manner	Will be funded through another restricted source	
122	Extra Curricular	Allow individual freshmen teams or programs to fundraise for officials and or transportation costs.	15,000	Sports are self funding except for $15,000 for equipment and stipends, which are negotiable.	Sports will be required to continue to be self funded excluding stipends.	
133	Programs & Services	Eliminate SRO position.	140,000	Eliminate SRO position.		
134	Facilities	Charge each employee that wants a refrigerator or microwave in their classroom $50 per appliance.	1,000	Represents 20 appliances.	Only curriculum related appliances will be allowed.	
143	Programs & Services	Reduce general fund provided site funds by 10%.	127,000	Reduced 20%	Will impact site activities.	
A	Programs & Services		12,400	Increase transportation fees 10%.		
B	Programs & Services		17,400	Charge Food Services a utilities fee.		
2	Programs & Services	Eliminate adult ed.	89,865	Cut program, administration, and support positions funded by adult education.	Reduce: .2 Adult Ed Principal, .2075 Adult School Account Clerk, .15 Alternative Ed/Adult School Secretary.	
7	Programs & Services	Increase staffing ratio in grades 9-12.	202,500	Reduce 4 teaching positions at Lincoln High School.	Each teaching position funded at $67,500 reduced 1/4 due to substitute provisions.	
8	Programs & Services	Increase staffing ratio in grades 6-8.	202,500	Reduce 2 teaching positions at each middle school.	Each teaching position funded at $67,500 reduced 1/4 due to substitute provisions.	
9	Programs & Services	Increase class size in grades 1-3.	556,875	Reduce 11 elementary teaching positions.	Each teaching position funded at $67,500 reduced 1/4 due to substitute provisions.	
16	Staffing - Employment	Cut 1.0 FTE counselor from LHS.	93,500	Reduce one middle school counselor position.		
20	Staffing - Employment	Ensure Business Office upper level management is properly staffed. Evaluate necessity and cost effectiveness of number of upper level management.	30,000	Reduce one business position .5 FTE.		

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Budget Committee Recommendation			Proposed Amount	Proposed Action	Comments	One-Time
25	Staffing - Employment	Cut kindergarten aides where classes have 2 teachers.	96,800	Freeze CSEA step/column/prof growth/longevity		X
			28,000	Reduce CSEA minimum call-back time from 2 hours to 1 hour		X
40	Staffing - Hours	Reduce the campus supervisors that work during the noon hour from 2 hours to 1.5 hours.	25,625	Reduce staffing ratio by 12.5%		
42	Staffing - Employment	Eliminate health clerks.	130,000	Realign from office clerks		
49	Staffing - Compensation	Reduce any school Board stipends or benefits.	720	Reflects a 5% reduction.		
54	Staffing - Hours	Reduce library tech hours from 8 to 6 hours per day.	55,350	Reduce library tech hours from 8 to 6 hours per day.	Reduce middle school tech 0.5 hours per day.	
57	Programs & Services	*Categorical sweep of funds	796,714	Includes all sweeps except Adult Education (#2 on above) and PAR (negotiable).	Personnel funded by categoricals may be affected.	
94	Staffing - Employment	Reduce Psych staffing by 1.0 FTE	54,000	Reduce Psychologist position .5 FTE.		
121	Staffing - Employment	Reconsider elementary Vice Principals. Use only if there is a strong need for disciplinary support.	25,400	1 half-time elementary VP. If the VP returns to the classroom, eliminate 0.5 FTE sub.		
158	Staffing - Compensation	Reduce Technology salaries so that they align with other neighboring districts.	59,188	Reduce one classified manager and add one support technician.	Savings from converting classified management to tech.	
C	Staffing - Compensation		-	Reduce one hour special education secretary time.		
D	Staffing - Compensation		-	Reduce one hour special education clerk time.		
53	Miscellaneous	Stop paying for all association and membership dues if from General fund and not a requirement.	26,848	Stop paying for all association and membership dues from general fund, even if it is a requirement.		
115	Staffing - Compensation	Continue with existing 4 furlough days and add 3-4 more days, but reduce number of early release days by same amount of furlough days to offset time students miss from classroom.	1,208,456	Savings from 6 furlough days for WPTA; 8 furlough days for all other groups	WPTA and CSEA instructional days must align.	X
			160,000	Eliminate WPTA lottery allocations of $500 per teacher for 2012-13		X
			67,500	No WPTA employee column movement for 2012-13		X
			23,749	Tier III sweep of Peer Assistance & Review funds for 2012-13		X
			137,000	Eliminate class size overages for 2012-13		X
191	Staffing - Compensation	Freeze Certificated health benefit cap at current level.	49,800	No compensation increases, except for step and column.	WPTA members paid 1.5% benefit cap increase	X

Grand Total	**5,665,870**
One-time reductions	2,721,305
Total on-going reductions	2,944,565

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
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All listed budget reductions have been negotiated with our bargaining units and were implemented July 1, 2012. The on-going reductions are included in the multi-year projections.

State Adopted Budget vs. First Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's Adopted Budget and First Interim Budget are as follows. Those changes are reflected in the table below and summarized in the comments.

General Fund revenue limit funds are adjusted for a net increase in funding of $1.2 million to reflect and increase for the passage of Proposition 30 and the elimination of the estimated $441/ADA cut (approx. $2.2 million), Basic aid funding has been adjusted to reflect a decrease by $1.0 million based on the funding calculation. At First Interim, expenditures are budgeted to exceed revenues by $3.6 million, leaving an ending fund balance of $5.7 million or 7.64%. As the change in the deficit from the State Budget to First Interim is significant, it is important to review the line item changes. The variances are numbered 1 through 9 in the last column of the table and are detailed on the following page.

	Adopted Budget 2012-13 Combined	First Interim 2012-13 Combined	$ Variance	
Revenue				
Revenue Limit Sources	32,479,204	33,669,430	1,190,226	1
Federal Revenue	1,901,344	2,104,401	203,057	2
State Revenue	5,120,321	5,582,228	461,907	3
Local Revenue	3,426,634	3,521,877	95,243	4
Total Revenue	**42,927,503**	**44,877,936**	**1,950,433**	
Expenditures				
Certificated Salaries	23,167,559	23,027,808	(139,751)	5
Classified Salaries	6,241,098	6,277,614	36,516	6
Benefits	10,262,435	10,173,642	(88,793)	7
Books and Supplies	2,975,068	3,248,731	273,663	8
Other Services & Oper. Exp	3,558,243	4,105,366	547,123	9
Capital Outlay	10,000	13,515	3,515	
Other Outgo 7xxx	1,797,360	1,797,360	-	
Transfer of Indirect 73xx	(102,386)	(102,386)	-	
Unidentified Budget Cuts				
Total Expenditures	**47,909,377**	**48,541,650**	**632,273**	
Deficit/Surplus	(4,981,874)	(3,663,714)	1,318,160	
Transfers In	17,400	17,400	-	
Transfers out	(23,360)	(23,360)	-	
Contributions to Restricted		-	-	
Net increase (decrease) in Fund Balance	(4,987,834)	(3,669,674)	1,318,160	
Beginning Balance	8,505,472	9,376,689	871,217	
Ending Fund Balance	**3,517,638**	**5,707,015**	**2,189,377**	
less: Deferred Maintenance Reserve	(2,000,000)	(2,000,000)		
Gen Fund Ending Bal w/out Reserves	**1,517,638**	**3,707,015**		
	3.17%	**7.64%**		
Components of Ending Fund Balance				
Revolving Fund	2,000	2,000		
Prepaid Expenditures	-	-		
Unrestricted Designations	-	-		
Restricted Designations	136,632	112,370		
Economic Uncertainty @ 3%	1,437,982	1,456,950		
Economic Uncertainty surplus/(shortfall)	(58,976)	2,135,695		
Deferred Maintenance Reserve	2,000,000	2,000,000		
Basic Aid Reserve	-	-		
Total Ending Fund Balance	**3,517,638**	**5,707,015**		

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

Major Changes to Fund Balance since State Budget
2012-13 First Interim

Budgeted Deficit Spending at Adopted Budget			**($4,990,000)**	
Revenues				
Revenue Limit				
Increase due to passage of Proposition 30	2,170,000			
Decrease due to elimination of basic aid adjustment	(1,010,000)			
Decrease in charter school in-lieu transfer and other changes	30,000			
Total Revenue Limit changes		1,190,000		1
Federal Revenue				
Carryover of prior year unspent allocations	175,000			
Updated federal special education revenues	30,000			
Total Federal Revenue changes		205,000		2
State Revenue				
Mandated cost reimbursements (budgeted when received)	180,000			
Updated lottery revenues	80,000			
Additional categorical funding	200,000			
Total State Revenue changes		460,000		3
Local Revenue				
E-rate revenues (budgeted when received)	80,000			
Increase in special ed apportionment transferred from PCOE	15,000			
Total Local Revenue changes		95,000		4
Total Change in Revenues			$1,950,000	
Expenditures				
Certificated Salaries				
Add'l savings on replacement of retired/resigned staff	(65,000)			
Reduce nursing budget due to vacancies	(90,000)			
Increase in projected substitute needs due to long-term leaves	15,000			
Total Certificated		(140,000)		5
Classified Salaries				
Increase in custodial/maintenance cost due to long-term leaves	45,000			
Increase in D.O. reception	15,000			
Adjustment to site clerical budgets	20,000			
Add 2 bilingual aides (paid from site EIA funds)	40,000			
Reduction of Title I aide	(15,000)			
Adjust transportation salaries	(25,000)			
Adjustment to special education aides (vacancies, etc.)	(45,000)			
Total Classified		35,000		6
Benefit changes				
Increase in projected retiree benefits payments	35,000			
Increase in PERS budget	40,000			
H&W decreases due to actual employee enrollment	(165,000)			
Total Benefits		(90,000)		7
Books and Supplies: Carryover of prior-year unspent allocations		270,000		8
Services & Other Operating Expenditures				
Carryover of prior year unspent allocations/other	205,000			
Increase in nonpublic schools	100,000			
Increase in legal fees	40,000			
Payment to nonpublic agency for nurses	110,000			
Interim CBO	25,000			
Special education liability per PCOE	75,000			
Total Services and Other Operating Costs		555,000		9
Total Change in Expenditures			$630,000	
Total Change in Budgeted FB			$1,320,000	
Budgeted Deficit Spending at First Interim			**($3,670,000)**	

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Federal and State Revenues:

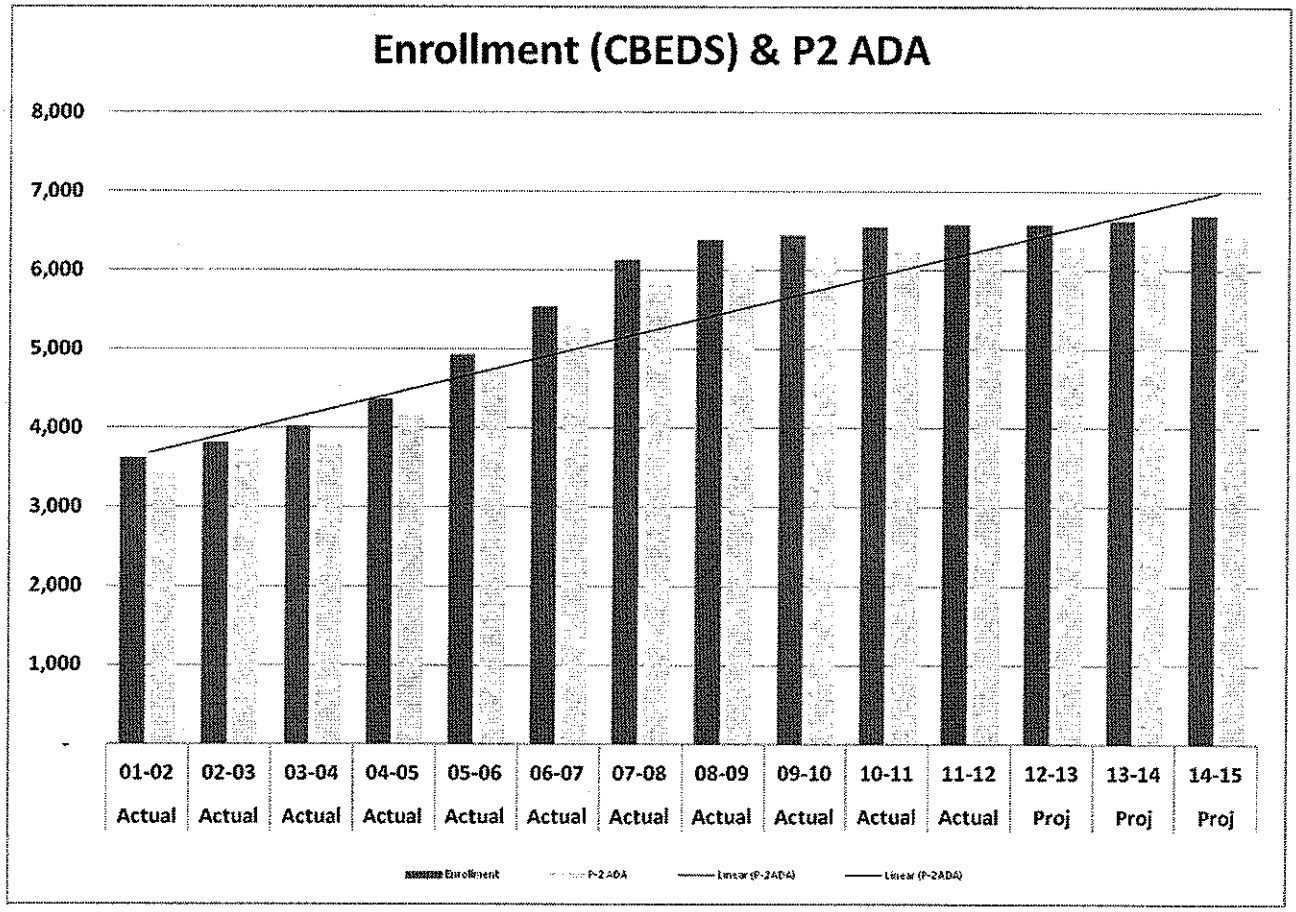
Each year, additional restricted funding is received from the federal and state programs as early projections become firm allocations. Restricted revenue has increased to reflect these increases.

Revenue Limit:

Our First Interim Budget reflects a change to revenue limit due to the passage of Proposition 30 with a net increase of $1.2 million. The net effect is due to an increase for the Proposition 30 passage of $2.2 million and the elimination of basic aid adjustment of $1 million.

Enrollment and ADA

Enrollment and ADA have doubled over the last 10 years. In recent years the district has continued to experience growth but at a slower rate than in previous years. We have had an average of 1 percent growth per year for the past three years. Analysis of home purchases, census data, and kindergarten enrollments indicate enrollment will be slightly higher next year. We will continue to follow the data and trends carefully and adjust our assumptions as appropriate. We have projected an enrollment increase of 33 students for the next year and an increase of 66 students in fiscal year 2014-15.



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Property taxes in Placer County have fluctuated with a net decline of a number of years. Reassessment requests from developers have had a big impact on property tax values. Our district experienced a 9.8% decline in property taxes in 2010-11 but a 3.6% increase in property taxes for 2011-12. We continue to meet regularly with the Placer County Assessor to track property tax activity specifically in our district. Current projections indicate property taxes will remain flat for this year and start to increase by 1% for both 2013-14 and 2014-15 fiscal years.

Expenditures:

The 2012-13 First Interim budget reflects $5.67 million in budget cuts proposed by the Budget Committee and Superintendent and approved by the Board of Trustees at the February 28, 2012, Board meeting. Expenditures have changed from the Adopted budget due to updates to position control for certificated and classified employees, changes in health and welfare benefit enrollment and the allocations of prior year carryover program funds that have now been budgeted to be spent in the current year. The net effect of those changes is an increase to expenditures of $630,000, with the majority being prior year carryover balances.

Categorical Revenue:

Categorical funds were projected to decline at Adopted budget by as much as 10 percent in some programs. The 2012-13 budget reflects the carry forward of unspent funds from 2011-12, no COLA, and updated revenue allocation information. We have exercised flexibility over $1.4 million of Tier III funds in 2012-13 as authorized by state legislation. Details of the use of Tier III funds was approved at the June 5, 2012, Board meeting. Some categorical programs require contributions from the district unrestricted funds. A summary of the change in contributions from Adopted to First Interim budget is summarized below.

Program	*Resource*		*Adopted Budget*	*First Interim*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$742,108	$671,589	($70,519)	30k increase in revenues, 40k decrease to salary and benefit accounts
Spec Ed Pre-School	3315	*	$56,647	$38,253	($18,394)	.18 FTE teacher reduction
Spec Ed Pre-School	3320	*	$47,492	$0	($47,492)	.22 FTE teacher reduction, less experienced teacher
Safe and Drug-Free	3710		$24	$9	($15)	
Special Education	6500	*	$1,354,284	$1,616,653	$262,369	NPS budget increased 100k; ECOS liability 77k; legal 20k; .50 APE teacher 35k; staffing adjustments 35k; increase indirect 20k; revenue increase 40k
Transportation	7230		$70,326	$82,754	$12,428	Reduction in projected bus pass revenues
Special Ed Transportation	7240	*	$862,906	$846,238	($16,668)	Salary savings
Maintenance	8150		$961,900	$988,651	$26,751	Legal fees
Total Contribution to Restricted Programs			$4,095,687	$4,244,147	$148,460	
PCOE Special Education Program Billback	0000	*	$1,404,928	$1,404,928	$0	
Total Special Ed Contribution			$4,468,365	$4,577,661	$109,296	

Cash

The district issued a TRANS (Tax Revenue Anticipation Note) of $8 million in October 2012. This step was taken to handle the cross-year cash deferral payments imposed on the district by the state. We have been fortunate in past years to have reserves to help with cash flow issues. With the Board authorized transfer of deferred maintenance funds and wetlands reserve funds into the general fund at the end of 2011-12 of approximately $2.75 million, we anticipate negative cash for only 1 out of 12 months in the 2012-13 fiscal year. We anticipate requesting a TRANS for the 2013-14 fiscal year as we

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project to have negative cash for five months preceding our property tax payments each year (August, September, October, November and March). This is typical of districts that rely heavily on property taxes to backfill revenue limit as the majority of property taxes payments are not received until April. With the spending down our reserves we will have more months with negative cash flow and the need for TRANS borrowing. We will continue to review our borrowing options and select the approach that has the lowest financing costs.

Multi-Year Projections:

The multi-year projections provide a view of the District's current year budget and next two years' budget plan. They are built off assumptions provided by PCOE, School Services of California and district trends. Budget planning in our current economic climate is difficult due to the many moving parts. Property taxes, state allocations, cash deferrals and new legislature can all have a significant impact on revenue assumptions.

Western Placer has taken a balanced approach to manage the state imposed budget cuts of the past several years. The primary interest of the Board of Trustees and the various district constituencies has been to maintain jobs and maintain a positive certification.

2012-13 Budget - First Interim

The $5.67 million in 2012-13 budget reductions incorporated into the 2012-13 First Interim Budget are a combination of one-time and on-going savings. Savings of $2.9 million are ongoing; the remaining $2.7 million of the 2012-13 savings are one-time in nature and do not carry forward into the 2013-14 or 2014-15 fiscal years.

2013-14 and 2014-15 Budgets

The projected 2013-14 budget reductions has been reduced from $6.5 million to $5.3 million due to the passage of Proposition 30 with the increase in the Revenue Limit funding by a net $1.2 million. As $2.7 million in savings were on-going from 2012-13, an additional $2.6 million will need to be identified in 2013-14 for a total of $5.3 million in budget reductions to maintain a positive certification. If the total $5.3 million in budget reductions are made in 2013-14 and they are all on-going, no further cuts will be needed in 2014-15.

The Board authorized the transfer of deferred maintenance funds and wetlands reserve funds into the general fund at the end of 2011-12. With the state deferring nearly 40% of our annual revenue limit, these transfers were necessary in order to maintain a positive cash balance in the general fund. The Board directed reserves for basic aid and 5 percent economic uncertainty will not be preserved in 2012-13. It will be important for the district to focus on restoring the 5 percent economic uncertainty reserve per Board direction over the next several years.

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

	Adopted Budget 2012-13 Combined	First Interim 2012-13 Combined	Projection 2013-14 Combined	Projection 2014-15 Combined
Revenue				
Revenue Limit Sources	32,479,204	33,669,430	33,906,087	35,118,814
Federal Revenue	1,901,344	2,104,401	1,961,006	1,961,006
State Revenue	5,120,321	5,582,228	5,582,228	5,619,587
Local Revenue	3,426,634	3,521,877	3,482,849	3,482,849
Total Revenue	**42,927,503**	**44,877,936**	**44,932,170**	**46,182,255**
Expenditures				
Certificated Salaries	23,167,559	23,027,808	24,380,000	24,990,000
Classified Salaries	6,241,098	6,277,614	6,590,000	6,660,000
Benefits	10,262,435	10,173,642	10,790,000	11,060,000
Books and Supplies	2,975,068	3,248,731	2,340,000	2,340,000
Other Services & Oper. Exp	3,558,243	4,105,366	3,820,000	3,820,000
Capital Outlay	10,000	13,515	10,000	10,000
Other Outgo 7xxx	1,797,360	1,797,360	1,800,000	1,800,000
Transfer of Indirect 73xx	(102,386)	(102,386)	(100,000)	(100,000)
Unidentified Budget Cuts		-	(5,300,000)	(5,300,000)
Total Expenditures	**47,909,377**	**48,541,650**	**44,330,000**	**45,280,000**
Deficit/Surplus	(4,981,874)	(3,663,714)	602,170	902,255
Transfers In	17,400	17,400	20,000	20,000
Transfers out	(23,360)	(23,360)	(770,000)	(20,000)
Contributions to Restricted		-	-	-
Net increase (decrease) in Fund Balance	(4,987,834)	(3,669,674)	(147,830)	902,255
Beginning Balance	8,505,472	9,376,689	5,707,015	5,559,185
Ending Fund Balance	**3,517,638**	**5,707,015**	**5,559,185**	**6,461,441**
less: Deferred Maintenance Reserve	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Gen Fund Ending Bal w/out Reserves	**1,517,638**	**3,707,015**	**3,559,185**	**4,461,441**
	3.17%	**7.64%**	**8.03%**	**9.85%**
Components of Ending Fund Balance				
Revolving Fund	2,000	2,000	2,000	2,000
Prepaid Expenditures	-	-		
Unrestricted Designations	-	-		
Restricted Designations	136,632	112,370	14,829	14,647
Economic Uncertainty @ 3%	1,437,982	1,456,950	1,353,000	1,359,000
Economic Uncertainty surplus/(shortfall)	(58,976)	2,135,695	2,189,356	3,085,794
Deferred Maintenance Reserve	2,000,000	2,000,000	2,000,000	2,000,000
Basic Aid Reserve	-	-	-	-
Total Ending Fund Balance	**3,517,638**	**5,707,015**	**5,559,185**	**6,461,441**

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Next Steps

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

1. Update on Federal, State and local funding notifications
2. Recalculation of Revenue limit for revised projected ADA based on projected P-2 ADA reporting
3. Multi-year projections updated to reflect Governor's January 2013-14 State Budget projections

Deficit spending is budgeted for the current and subsequent year with a balanced budget achieved by 2013-14. Staff plans to identify initial budget reduction recommendations for the Board by January 2013. While the projections show that the district will be able to meet its financial obligations for the current and subsequent two years, the district must align spending with revenue to maintain a healthy financial status.

9.2.11

SSC School District and County Office Financial Projection Dartboard
2012-13 First Interim Reporting Period

This version of SSC's Financial Projection Dartboard is based on the 2012-13 First Interim Reporting Period. The statutory COLA, CPI, and ten-year T-bill planning factors reflect economic forecasts as of November 2012. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)	2.24%	3.24%	2.00%[1]	2.30%	2.50%	2.70%
K-12 Revenue Limit Deficit %	20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %	20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA	—	0.00%	0.00%[1]	2.30%	2.50%	2.70%
Net Revenue Limit Change: K-12	-1.06%	1.08%	0.00%	2.30%	2.50%	2.70%
COEs	-1.06%	1.08%	0.00%	2.30%	2.50%	2.70%
Special Education COLA (on state and local share only)	0.00%	0.00%	0.00%	2.30%	2.50%	2.70%
State Categorical Funding COLA (including adult education and ROC/P)						
Tier I	0.00%	0.00%	0.00%	2.30%	N/A	N/A
Tier II	0.00%	0.00%	0.00%	2.30%	N/A	N/A
Tier III	0.00%	0.00%	0.00%	2.30%	N/A	N/A
California CPI	2.39%	2.60%	2.30%	2.50%	2.60%	2.80%
California Lottery[3] Base	$125.00	$124.25	$124.25	$124.25	$124.25	$124.25
California Lottery[3] Proposition 20	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
Interest Rate for Ten-Year Treasuries	1.93%	1.75%	2.00%	2.30%	2.60%	2.90%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2011-12 Statewide Average (est.)	$6,247	$7,504	$6,536
2012-13 Inflation Increase @ 3.24% COLA	202	243	212
2012-13 Statewide Average (est.)	$6,449	$7,747	$6,748

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	$5,076	$5,153	$5,308	$6,141
Categorical Block Grant (est.)[2]	400	400	400	400
Total	$5,476	$5,553	$5,708	$6,541

[1]While a positive statutory COLA is projected for 2013-14, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

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

[3]The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA— times the historic statewide average excused absence factor of 1.04446.

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9.2.12

PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE INFORMATION AND ASSUMPTIONS
2012-13 FIRST INTERIM REPORT AND RELATED MYPs
NOVEMBER 15, 2012

BACKGROUND

On June 27, 2012, Governor Brown signed the 2012-13 Enacted State Budget (AB 1464, Chapter 21/ 2012) and the Education Trailer Bill (SB 1016, Chapter 38, Statutes of 2012). This Budget closed a budget deficit of $15.7 billion and rebuilds a $948 million reserve. The final Budget contained $16.640 billion in total solutions including $8.089 billion in additional expenditure reductions, $6.033 billion in increased revenues (primarily from temporary taxes), and $2.518 billion in "other miscellaneous solutions" (borrowing, new fees and interest payments).

The cornerstone of this budget assumed passage of a new tax initiative proposed by the Governor, named the, "Schools and Local Public Safety Protection Act of 2012", Proposition 30 which was approved in the November 2012 General Election. The final 2012-13 Budget assumed the initiative would generate $8.5 billion in 2012-13. According to the Legislative Analyst's Office (LAO), the initiative will generate an additional $6.8 - $8.5 billion in 2013 and $5.4 - $7.6 billion for each year thereafter through 2018. This initiative temporarily increases the state sales tax by .25% until the end of 2016 and increases the income tax rate by up to 3% on the state's wealthiest taxpayers until it expires in 2018. Although Proposition 30 was approved by voters, school districts need to recognize that there is no new programmatic funding for schools, the tax increases are temporary, and we are still funded significantly below 2007-08 levels. Additionally, Proposition 30 requires that funds generated be placed in the Education Protection Act (EPA) Account and has some restrictions on usage of funds. California Department of Education (CDE) is currently analyzing the requirements and will provide guidance prior to the 2012-13 Second Interim Report.

Cash management remains critical for school districts. School districts, charter schools and county offices of education will have less cash in 2012-13 for the period January through May, 2013 than they received in 2011-12. Please read the Cash Management section of this Common Message very carefully.

The 2012-13 Enacted State Budget increased the K-14 (Proposition 98) spending by about $6.7 billion. 2011-12 K-14 (Proposition 98) spending was $46.9 billion, but was increased to $53.6 billion in 2012-13. **However, the enacted budget essentially maintains programmatic funding in 2012-13 at prior year levels.** The K-12 (Proposition 98) increases were used as follows;

- $2.1 billion (K-12) to fund the 2011-12 deferral in 2012-13.
- $2.065 billion (K-12) to pay down the cross fiscal year deferral credit card already on the books. K-12 cross fiscal year deferrals would be reduced from $9.5 billion to $7.4 billion in 2012-13.
- $98.6 million increase in Special Education funding for mental health services to disabled students that backfills one-time Proposition 63 funding used in 2011-12.
- $450 million in funding for the Quality Education Investment Act (QEIA) included inside Proposition 98 spending guarantee for one-year.
- $86.2 million increase in funding for K-12 mandates.
- $53.7 million increase for charter school growth.
- $183 million increase for Transitional Kindergarten.
- $163.9 million increase to shift the Title 5 part-day center-based child care services into the State Preschool program.

9.2.13

"TRIGGER LANGUAGE"

The Enacted State Budget provided for 2012-13 "trigger reductions" of $5.354 billion to K-14 education should the Governor's tax initiative not pass on the November 2012 election. Since the initiative passed, Education Code 46201.4 will now be inoperative. This means there will be no mid-year reduction to the revenue limit which was estimated to be approximately $441/ADA for an average unified school district. In addition, the flexibility for school districts to reduce the school year (or the equivalent number of instructional minutes) by up to 15 more days in 2012-13 and 2013-14 becomes inoperative. The allowed reduction reverts to the 5 days currently in law (175 day year).

THE FOLLOWING SECTIONS PROVIDE INFORMATION AND ASSUMPTIONS RELATIVE TO CHANGES SINCE THE 2012-13 ADOPTED BUDGET COMMON MESSAGE

Guidance Summary

Based on the fiscal oversight responsibilities of PCOE, we recommend the following guidance and budget assumptions:

- It is expected that school districts will maintain "best fiscal practices." PCOE advice and support to school districts will continue with prudent fiscal management as provided through the existing AB 1200 statutes.
- School districts must carefully review their MYPs for one-time revenues and note the ending date of the revenues to avoid over projecting those revenues.
- Cash flow becomes a critical consideration. School districts may find it more difficult to issue TRANs and the cost of any borrowing may increase. Cash flow should be looked at over an 18 month cycle rather than a 12 month cycle. PCOE recommends that districts utilize dry period financing offered by Placer County to cover cash shortfalls during the year.
- COLA: 2012-13 use 3.24% COLA offset by increased deficit to .77728 (22.272%)
- COLA: 2013-14 use 0.00% COLA deficit remains .77728 (22.272%)
- COLA: 2014-15 use 2.30% COLA deficit remains .77728 (22.272%), assumes COLA is funded.
- Federal Sequestration; apply 8.2% reduction to affected federal resources beginning 2013-14 and 2014-15.
- Transportation allocations remain the same as 2011-12. Use of funds and requirements to maintain a minimum level of transportation expenditures to receive full allocation in future years is still in force.
- Lottery for 2012-13 is $124.00 per ADA (unrestricted) and $30.00 per ADA (Prop. 20 restricted).
- Forest Reserve Funds are extended for one year at approximately 4% less than prior year funding.
- CSR flexibility is extended through 2013-14. PCOE advises districts budget for an extension through 2014-15.
- PCOE recommends using CDE's Principal Apportionment Payment Calculator when completing cash flow statements. http://www.cde.ca.gov/fg/aa/pa/documents/papaycalculator2012.xls

Revenue Limit and COLAs

The Enacted State Budget did not provide a statutory cost of living adjustment (COLA) for any program in 2012-13. The actual statutory COLA of 3.24% is not funded; therefore, the deficit factor will be increased to reflect this loss of funding. The budget provides funding of $169 million in 2012-13 for enrollment growth.

It is recommended that school districts use the following COLAs and deficit factors when updating the 2012-13 First Interim report and multi-year projections:

9.2.14

	2012-13	2013-14	2014-15
Statutory Cost of Living Adjustment (COLA)	3.24%	2.00%	2.30%
Recommended COLA	**3.24%**	**0.00%**	**2.30%**
K-12 Deficit	22.272% (.77728)	22.272% (.77728)	22.272% (.77728)

The School Services of California Financial Projection Dartboard provides additional information relative to statutory COLAs and revenue limit deficits. **It is recommended that school districts utilize this information in preparing their Multi-Year Projections (MYPs).**

Basic Aid School Districts

Beginning with ABX4 2 (Chapter 2/2009), basic aid districts have been subject to "fair share" reductions. A basic aid district's "fair share" reduction is calculated against their total revenue limit funding subject to deficit. This amount is then taken from categorical revenues to the extent that categorical revenues are available, including AB602 Special Education revenues and State mental health funding. Only the following three categorical programs are exempt from the reduction: After School Education and Safety (ASES program), Quality Education Investment Act (QEIA) and Child Care and Development. Also, the Department of Finance has stated that any amounts received from the Mandate Block Grant are not subject to any fair share reductions.

The "fair share" reduction is 9.57% in 2012-13, and will be 8.92% in 2013-14 as a result of SB 81, which shifted the mid-year transportation "trigger" reductions to a one-time revenue limit reduction, including one-time "fair share" reductions for basic aid districts.

Historically, a school district receives a "fair share" reduction if the district was basic aid in the prior year. However, in no event would that reduction be more than the amount of local property tax revenues that exceed the district's revenue limit. ABX4 2 also specified that the reduction shall not violate the constitutional funding requirement that the state provide $120 per ADA or $2,400 per school agency, whichever is greater.

PCOE has historically stressed the importance for basic aid districts to carry higher than minimum reserves. Dependency on property taxes means dependency on assessed property values. Greater than minimum reserves provide a buffer in the event that assessed values fall short of projections. Due to the continuing economic uncertainties and its impact on assessed values, reserves are more critical than ever before. Moreover, basic aid districts whose student population is growing do not receive additional funding. For these reasons and the growing loss from "fair share" reductions, higher than minimum reserves are important.

Special Education

The Enacted State Budget for special education provided no additional statewide funding for ADA growth and left the appropriation at the 2011-12 level. No COLA is provided for special education.

- Special Education Local Plan Areas (SELPAs) with growth are expected to receive an estimated $465.44 per ADA. This is the same as last year. This will be recaptured from SELPAs that are declining in ADA.
- Also, a $17.4 million increase in federal funding will be allocated to SELPAs, estimated at $2.94 per ADA.
- Under current law, school districts need to meet maintenance of effort (MOE) requirements irrespective of any reduced work or school year.

9.2.15

AB 3632 mental health services to students with disabilities continue to be the responsibility of school districts for 2012-13. A total of $420 million was provided to support mental health services including the $98.6 million augmentation to backfill the loss of the Mental Health Act funding (Proposition 63).

The Mental Health funding formula for the distribution of the $420 million will be allocated as follows:

- $348.1 million will be allocated from Proposition 98 funds and is estimated at $58.40 per ADA.
- For the 2012-13 year only, there will be a one-year phase-in of mental health services funding to SELPAs as follows:
    - Twenty-five percent (25%) or $17.2 million of the $69 million in federal IDEA Mental Health funds will be allocated based on ADA estimated at $2.83 per ADA.
    - Seventy five percent (75%) or $51.7 million of the $69 million in federal IDEA Mental Health funds will be allocated using the December 2010 CASEMIS student data (Note: This will convert to ADA in 2013-14)
- $3 million is provided in an extraordinary cost pool for necessary small SELPAs.

Also note that the Behavioral Intervention Plan (BIP) mandate was not repealed or modified. It is recommended that school districts keep expenditure documentation for this program pending a decision by the Commission on State Mandates.

The Governor vetoed all state funding ($15 million) for the Early Mental Health Intervention (EMHI) program as proposed by the Legislature.

Federal Sequestration

In August 2011, Congress passed the Budget Control Act. This legislation directed a Congressional "Supercommittee" to trim federal spending by at least $1.2 trillion over the next decade. The Supercommittee's failure to present a specific program of spending reductions triggers automatic cuts through a process known as sequestration which applies an across-the-board percentage cut to most federal spending streams, including funding of most federal education programs.

On July 20, 2012, the United States Department of Education (USDE) sent a memorandum to state chief school officers outlining the action the USDE will take if Congress does not act to reach a deficit reduction plan and avoid sequestration by January 2, 2013.

In September, 2012, the Office of Management and Budget released a report that identifies approximately $100 billion in cuts that would be imposed on most federal programs on January 2, 2013, if Congress is unable to reach an agreement to make targeted cuts. This includes 52 separate Federal programs with the largest program being Title 1 and IDEA. Programs that were excluded include anything related to: American Recovery and Reinvestment Act (ARRA), Education Jobs, Child Nutrition, and Child Care. For LEAs, this equals approximately an 8.2% reduction in funding for these programs. The report can be found at: http://www.whitehouse.gov/sites/default/files/omb/assets/legislative_reports/stareport.pdf.

LEAs should develop contingency plans for these federal sequestration cuts that could impact budgets for 2013-14, with the exception of Impact Aid which would become effective during 2012-13.

Transportation

The Education Trailer Bill (Chapter 38/2012) allocated $618 million in transportation funding for 2012-13. School districts will receive the funding as a restricted transportation apportionment. The funds are not flexible. The current education code restrictions on its use and the requirements to maintain a minimum level of transportation services are still in force.

Child Care and Preschool Programs

9.2.16

The Enacted State Budget made significant changes to child care and preschool programs. The budget achieved $294.3 million in non-Proposition 98 savings and included the elimination of 14,000 child care slots. Following are specific reductions and savings:

- Shifting all of Title 5 part-day, part-year center-based preschool programs into the State Preschool program (Proposition 98) to achieve $163.9 million in general fund savings (partially offset by a new requirement to collect family fees).
- Requiring fees to be assessed and collected for families with children in part-day preschool programs, families receiving wraparound child care services, or both.
- Providing an 8.7% across the board reduction to the General Child Care Program, Migrant Day Care Program, Alternative Payment Program, CalWORKs Stage 3 Program, and Allowances for Handicapped Programs. Achieves $100 million in savings.
- Suspending the cost of living adjustments (COLA) for child care and development programs for fiscal years 2012-13, 2013-14, and 2014-15. Achieves $30 million in savings starting in 2013-14.
- Aligning state preschool eligibility to new kindergarten cutoff dates. Specifically, defines that state preschool programs are to facilitate the transition to kindergarten for 3- and 4-year old children who have their 3rd or 4th birthday, respectively, on or before November 1 of the 2012-13 fiscal year, October 1 of the 2013-14 fiscal year, and September 1 of the 2014-15 fiscal year of each fiscal year thereafter.
- Providing that for 2012-13, the family fee schedule for child care and development services in effect for 2011-12 shall remain in effect, and continues existing policy that the family fees cannot exceed 10 percent of the family's total income.

Lottery

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

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

On April 8, 2010, the Legislature passed AB142 (Chapter 13 / 2010) which requires that not less than 37% of the total annual revenues from the sale of lottery tickets be distributed to education.

The estimates for 2012-13 are $124.00 per annual ADA (unrestricted) and $30.00 per annual ADA (Prop. 20 restricted).

Mandated Costs

The Enacted State Budget provided $166.6 million to create a Mandate Block Grant (MBG) funding allocation for K-12 school districts, Charter Schools and County Offices of Education. Funding is based on 2011-12 P2 ADA for specific categories of ADA and is $28/ADA for school districts, $14/ADA for Charter Schools and $28/ADA plus $1 per countywide ADA for County Offices of Education for 2012-13. Participation in the block grant waives the existing claiming process for the mandates contained in the block grant. This provides that all Local Education Agencies (LEAs) are reimbursed at the same rate for providing services for the same mandated requirements. All LEAs are subject to compliance audits. The State Controller's Office (SCO) had indicated there will not be any new audit requirements for the MBG for this year. Detailed information including the mandates included in the Mandate Block Grant (Assembly Bill 1016, Statutes of 2012) program can be found at http://www.cde.ca.gov/fg/aa/ca/mandatebg.asp.

SB 1028 (Chapter 575, Statutes of 2012), which was signed into law by Governor Brown on September 26, 2012, added five K-12 mandates to the MBG that were previously excluded. Those five mandates are:

1. Academic Performance Index
2. Child Abuse and Neglect Reporting

9.2.17

3. Expulsion of Pupil: Transcript Cost for Appeals
4. Interdistrict Attendance Permits
5. Student Records

School districts also have the option to decline the MBG funding and continue to claim reimbursements under the existing mandate claims process with the same mandate requirements.

School districts are allowed to annually choose either the MBG funding or funding through the traditional claims process. School districts need to elect to participate in the MBG by September 30 of each year. Note that for those mandates not part of the MBG program, claims may be submitted under the current claiming format. The mandates not included in the MBG are:

1. Graduation Requirements
2. New Developer Fees. Instructions for filing claims can be found on the SCO's web site at the following web link: http://www.sco.ca.gov/Files-ARD-Local/Instructions/sd_1112_df333.pdf
3. Teacher Incentive Program
4. Behavioral Intervention Program

The mandates suspended in 2011-12 will continue to be suspended in 2012-13. No additional mandates were suspended for 2012-13.

Forest Reserve Funds

On July 6, 2012, the President signed, via language included in Public Law 112-141, a one year only extension of the Secure Rural Schools and Communities Act (SRSCA). California is expected to receive approximately $37.8 million for the 2012 year. This is approximately 4% less than prior years funding. Specific allocations for individual counties can be found at http://www.fs.usda.gov/main/pts/securepayments/projectedpayments.

Transitional Kindergarten

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

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

This bill mandated a Transitional Kindergarten Program for students displaced as a result of the changes in eligibility birthdates. School districts are currently eligible to collect ADA for these transitional kindergarten students. Under current law, school districts may not receive ADA funding to serve a four year old unless that child has his or her fifth birthday according to the appropriate phase-in period noted above. Children admitted during the school year who do not meet the phase-in period criteria may only be enrolled on a case-by-case basis upon having attained the age of five.

The Transitional Kindergarten program is not required to be operated at every school site, just by the school district so it meets the needs of the school district.

The Transitional Kindergarten program is subject to the class size provisions and penalties as specified in Education Code 41378. Also, all Education Code provisions which apply to kindergarten students also apply to transitional kindergarten students.

The Enacted State Budget did not repeal the Transitional Kindergarten requirements. Therefore Transitional Kindergarten is required beginning with 2012-13. School districts must implement Education Code 48000(b) as it currently reads.

9.2.18

Expansion of Categorical Flexibility and Tier III Public Hearing Requirements

The Enacted State Budget made no changes to the current Tier III flexibility provisions or the programs placed in Tier III.

Please note that most of the temporary flexibility provisions were extended to June 30, 2015 with the exception of the K-3 Class Size Reduction (CSR) reduced penalty provisions. The flexibility provisions for the CSR reduced penalties expire on June 30, 2014 instead of June 30, 2015. PCOE advises Districts to budget for extension of Class Size Reduction (CSR) flexibility to June 30, 2015.

Advancement Via Individualized Determination (AVID)

The state budget submitted to the Governor proposed to fully fund $8.1 million for AVID. However, the Governor vetoed the funding.

Charter Schools

The Enacted State Budget included an increase of $53.7 million for the Charter School General Purpose Block Grant and Categorical Block Grant. The General Purpose Block Grant rates are based on statewide average revenue limits (Education Code 47633(a)). The rates listed below are based on the CDE 2011-12 P2 Certification. CDE will recalculate these rates at the 2012-13 P1 Certification. The CDE recalculates the General Purpose rates at each apportionment. The Categorical Block Grant rate reflects flat funding for 2012-13. The estimated rates for 2012-13 are (based on 2011-12 P2 Certification):

	K-3	4-6	7-8	9-12
General Purpose Block Grant	$5,076	$5,153	$5,308	$6,141
Categorical Block Grant	$400	$400	$400	$400
Total	$5,476	$5,553	$5,708	$6,541

Charter schools can elect to receive mandate reimbursements at $14 per ADA. They are subject to the same compliance requirements as school districts.

The Enacted State Budget contained the following additional changes for charter schools:

- The Education Trailer Bill (Chapter 38/2012), in Section 37.1 and 37.3, requires the governing board of any school district seeking to sell or lease any real property designed to provide direct instruction or instructional support it deems to be surplus property to first offer that property for sale or lease to any charter school that has submitted a written request to the school district to be notified of any surplus property offered for sale or lease by the school district. The bill outlines in detail the process for how a purchase or lease, and under what terms, the sale or lease of school property would take place. This applies to surplus property identified after July 1, 2012 and is in effect through June 30, 2013.
- Allows all new and existing non-classroom based charters to receive full funding without needing State Board of Education review and approval and would eliminate the funding determination process and will ultimately allow all non-classroom based charters to receive full funding.
- Authorizes county treasurers to lend to charter schools pursuant to approval of the County Board of Supervisors. Charter schools are now authorized to receive the proposed mandate block grant at the rate of $14/pupil.
- Establishes charter schools as a local agency for the purpose of issuing Tax and Revenue Anticipation Notes (TRANs).

9.2.19

- Authorizes charter schools to directly seek an exemption from the intra-year deferrals and requires the charter school authorizer be notified of the request.

CASH MANAGEMENT

The 2012-13 budget assumed the passage of Proposition 30 and included a $6.92 billion entitlement reduction that began in July 2012. Since Proposition 30 was successful, the State will pay back the $6.92 billion entitlement reduction by June 30, 2013. However, if the Proposition 30 tax revenues do not generate the full $6.92 billion by June 30th, the difference will be paid in July 2013 with the 2012-13 P-2 apportionment.

Because of the way the $6.92 billion entitlement reduction was applied to LEAs, the impact on cash flow is unique for each LEA. The total percent of cash received by June 30, 2013 will be different for each district. We encourage LEAs to use the CDE's principal apportionment payment calculator for projecting cash receipts for the period of February 2013 through August 2013. The payment calculator can be accessed by visiting: http://www.cde.ca.gov/fg/aa/pa/documents/papaycalculator2012.xls.

Intra-Year Principal Apportionment Deferrals

AB 103, chaptered on May 23, 2012, established intra-year principal deferrals for 2012-13 (see table below).

Timeframe	2012-13 Intra-Year Deferrals (AB 103)
July 2012 to September 2012	$700 million
July 2012 to January 2013	$500 million
August 2012 to January 2013	$600 million
October 2012 to January 2013	$800 million
March 2013 to April 2013	$900 million

Cross Fiscal Year Principal Apportionment Deferrals

As a result of the passage of Proposition 30, cross fiscal year deferrals will be reduced by $2.065 billion. Please see Attachment B for a graphic illustration of statewide principal apportionment deferrals.

Timeframe	2012-13 Cross Fiscal Year Deferrals
February 2013 to July 2013	$532 million
March 2013 to August 2013	$1.029 billion
April 2013 to August 2013	$763.8 million
April 2013 to July 2013	$419 million
April 2013 to July 2013	$175.6 million
May 2013 to July 2013	$800 million
May 2013 to July 2013	$1.177 billion
June 2013 to July 2013	100% of the June apportionment

PCOE recommends the following next steps for school districts:

- Revise 2012-13 cash flow projections to reflect the Education Protection Account payment in June 2013 and the reduced cross fiscal year deferrals. Use CDE's principal apportionment payment calculator to help with this task. http://www.cde.ca.gov/fg/aa/pa/documents/papaycalculator2012.xls

9.2.20

- Evaluate cash flow projections as soon as possible and develop a plan of action to address cash shortfalls. Options include:
    - Temporary interfund borrowing (Education Code Section 42603)
    - Request Dry Period Financing from the county treasurer (Education Code Section 42620)
    - Arrange a cross fiscal year tax revenue anticipation note (TRAN) from the country treasurer.
    - Issue a cross fiscal year tax revenue anticipation notes (TRANs).
    - Request a temporary transfer from the county superintendent of schools (Education Code Section 42621)

RESERVE FOR ECONOMIC UNCERTAINTIES

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

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

NEGOTIATIONS

If considering a multi-year contract, school districts need to be very cautious and have appropriate contingency language that protects the school districts from cost increases beyond its control (i.e.: pension reform, health care reform and/or any weighted student funding formula).

Also, school districts should consider that the Proposition 30 sales tax expires at the end of 2016 and the income tax increase expires in 2018.

Any school district budget actions that require negotiated settlements will not normally be given credit by PCOE until negotiations are completed.

SUMMARY

We recognize that these are extraordinary economic times and it is difficult to gauge the future. School district budgets should be managed with an eye to the significant downside risk created by the State's ongoing structural deficit. In these times of great economic and budgetary uncertainty, school districts need reserves that are much greater than the minimum.

9.2.21

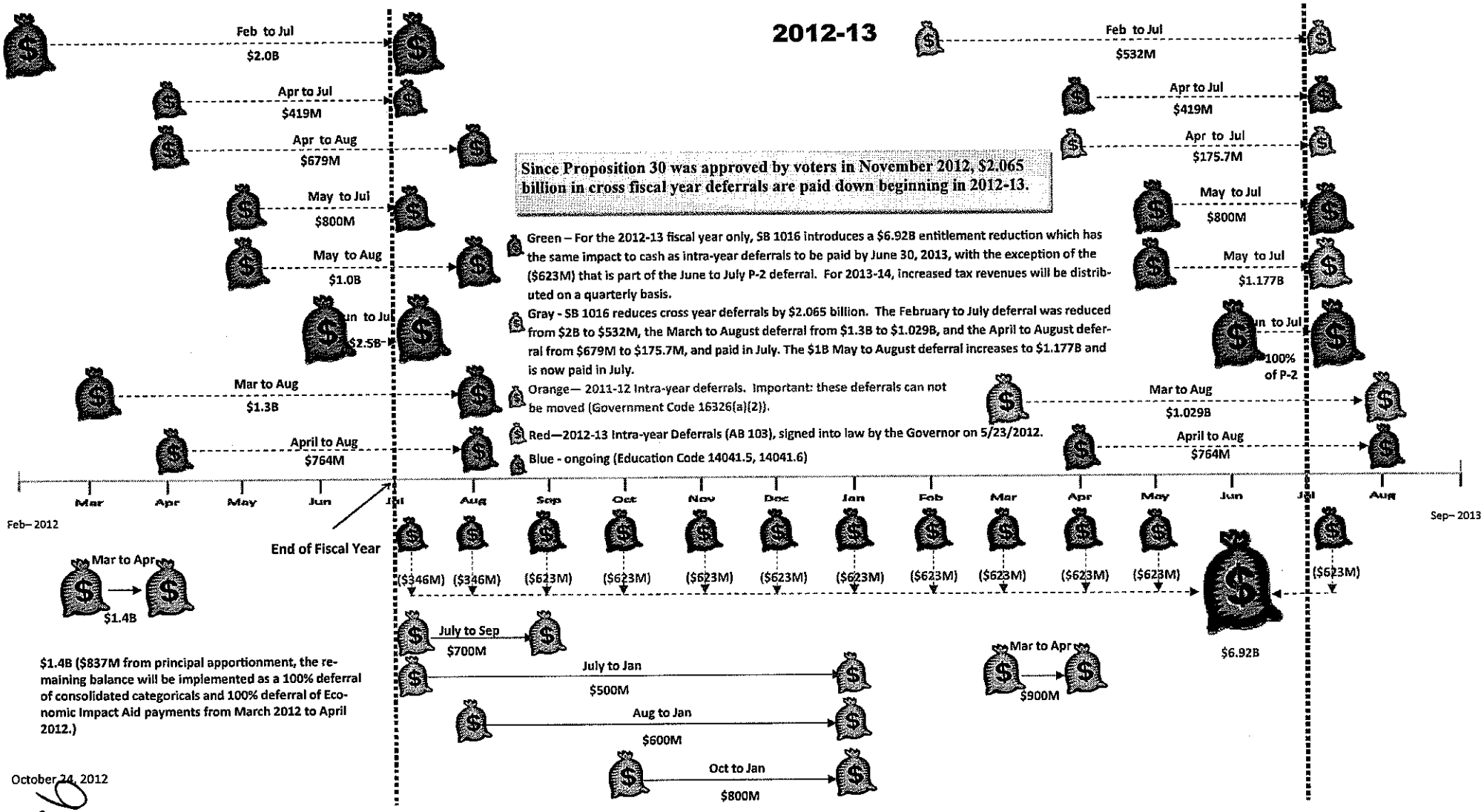
It is recommended that school districts continue to be cautious and focus on a multi-year strategy when recommending decisions and obtaining agreements. Attention should be focused on the multi-year projections for 2013-14 and beyond. School districts should develop financial projections and contingency plans accordingly.

We understand how difficult it is for school districts to deal with the increased pressures, significantly reduced funding, apportionment deferrals, and the uncertainty associated with the current economy. It is important that school districts be proactive to maintain their fiscal solvency through developing plans that allow the most flexibility possible.

9.2.22

ATTACHMENT B

Delayed Principal Apportionment Funding
2012-13 First Interim



$1.4B ($837M from principal apportionment, the remaining balance will be implemented as a 100% deferral of consolidated categoricals and 100% deferral of Economic Impact Aid payments from March 2012 to April 2012.)

October 24, 2012

9.2.3

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 18, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

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

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

Criteria and Standards Review Summary

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

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

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

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

9.2.25

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

9.2.26

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects			G	
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units			G	
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund		G	G	G
73I	Foundation Private-Purpose Trust Fund	G		G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

9.2.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	31,365,579.00	31,365,579.00	(759,502.41)	32,468,666.00	1,103,087.00	3.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,553,082.00	3,553,082.00	811,931.00	3,957,941.00	404,859.00	11.4%
4) Other Local Revenue		8600-8799	918,566.00	918,566.00	123,235.03	1,005,475.00	86,909.00	9.5%
5) TOTAL, REVENUES			35,837,227.00	35,837,227.00	175,663.62	37,432,082.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,643,844.00	19,643,844.00	6,274,197.48	19,325,299.00	318,545.00	1.6%
2) Classified Salaries		2000-2999	3,414,358.00	3,414,358.00	1,139,122.69	3,489,807.00	(75,449.00)	-2.2%
3) Employee Benefits		3000-3999	7,769,391.00	7,769,391.00	2,536,753.79	7,659,610.00	109,781.00	1.4%
4) Books and Supplies		4000-4999	1,344,268.00	1,344,268.00	330,224.31	1,587,111.00	(242,843.00)	-18.1%
5) Services and Other Operating Expenditures		5000-5999	2,991,648.00	2,991,648.00	1,014,431.22	3,223,760.00	(232,112.00)	-7.8%
6) Capital Outlay		6000-6999	0.00	0.00	21,442.78	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,797,360.00	1,797,360.00	385,579.69	1,797,360.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(762,381.00)	(762,381.00)	0.00	(814,722.00)	52,341.00	-6.9%
9) TOTAL, EXPENDITURES			36,198,488.00	36,198,488.00	11,701,751.96	36,268,225.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361,261.00)	(361,261.00)	(11,526,088.34)	1,163,857.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
b) Transfers Out		7600-7629	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,095,687.00)	(4,095,687.00)	0.00	(4,240,112.00)	(144,425.00)	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,101,647.00)	(4,101,647.00)	0.00	(4,246,072.00)		

9.2.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,462,908.00)	(4,462,908.00)	(11,526,088.34)	(3,082,215.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,843,914.00	7,843,914.00		8,676,860.00	832,946.00	10.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,843,914.00	7,843,914.00		8,676,860.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,843,914.00	7,843,914.00		8,676,860.00		
2) Ending Balance, June 30 (E + F1e)			3,381,006.00	3,381,006.00		5,594,645.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,941,024.00	1,941,024.00		2,000,000.00		
Deferred Maintenance Reserve	0000	9780	*1,837,570.00*					
Deferred Maintenance Reserve	1100	9780	*3,454.00*					
Deferred Maintenance Reserve	1300	9780	*100,000.00*					
Deferred Maintenance Reserve	0000	9780		*1,837,570.00*				
Deferred Maintenance Reserve	1100	9780		*3,454.00*				
Deferred Maintenance Reserve	1300	9780		*100,000.00*				
Deferred Maintenance Reserve	0000	9780				*2,000,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,437,982.00	1,437,982.00		1,456,950.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		2,135,695.00		

9.2.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,826,508.00	9,826,508.00	736,488.00	11,106,984.00	1,280,476.00	13.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	794,677.43	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	333,503.00	333,503.00	0.00	322,061.00	(11,442.00)	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,488,858.00	29,488,858.00	78.44	29,468,378.00	(20,480.00)	-0.1%
Unsecured Roll Taxes		8042	755,422.00	755,422.00	740,538.24	841,669.00	86,247.00	11.4%
Prior Years' Taxes		8043	9,580.00	9,580.00	(9.47)	(70,136.00)	(79,716.00)	-832.1%
Supplemental Taxes		8044	140,442.00	140,442.00	9,315.81	116,641.00	(23,801.00)	-16.9%
Education Revenue Augmentation Fund (ERAF)		8045	603,264.00	603,264.00	0.00	419,159.00	(184,105.00)	-30.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,758.00	158,758.00	86,205.18	251,077.00	92,319.00	58.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,316,335.00	41,316,335.00	2,367,293.63	42,455,833.00	1,139,498.00	2.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(731,246.00)	(731,246.00)	0.00	(792,601.00)	(61,355.00)	8.4%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	70,975.00	70,975.00	25,221.90	76,075.00	5,100.00	7.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,290,485.00)	(9,290,485.00)	(3,152,017.94)	(9,270,641.00)	19,844.00	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,365,579.00	31,365,579.00	(759,502.41)	32,468,666.00	1,103,087.00	3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

9.2.30

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,215,000.00	1,215,000.00	394,931.00	1,215,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	1,028.00	176,835.00	176,835.00	New
Lottery - Unrestricted and Instructional Materials		8560	740,922.00	740,922.00	0.00	807,027.00	66,105.00	8.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

9.2.31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,597,160.00	1,597,160.00	415,972.00	1,759,079.00	161,919.00	10.1%
TOTAL, OTHER STATE REVENUE			3,553,082.00	3,553,082.00	811,931.00	3,957,941.00	404,859.00	11.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	83,505.00	83,505.00	0.00	83,505.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	159,000.00	159,000.00	16,053.00	159,000.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	17,607.18	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	160,000.00	160,000.00	(33,489.43)	160,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	441,061.00	441,061.00	123,064.28	527,970.00	86,909.00	19.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			918,566.00	918,566.00	123,235.03	1,005,475.00	86,909.00	9.5%
TOTAL, REVENUES			35,837,227.00	35,837,227.00	175,663.62	37,432,082.00	1,594,855.00	4.5%

9.2.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,117,776.00	17,117,776.00	5,451,701.11	16,952,564.00	165,212.00	1.0%
Certificated Pupil Support Salaries		1200	731,125.00	731,125.00	216,744.01	586,432.00	144,693.00	19.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,771,897.00	1,771,897.00	596,901.68	1,773,689.00	(1,792.00)	-0.1%
Other Certificated Salaries		1900	23,046.00	23,046.00	8,850.68	12,614.00	10,432.00	45.3%
TOTAL, CERTIFICATED SALARIES			19,643,844.00	19,643,844.00	6,274,197.48	19,325,299.00	318,545.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	105,225.00	105,225.00	34,411.85	110,428.00	(5,203.00)	-4.9%
Classified Support Salaries		2200	940,786.00	940,786.00	310,620.68	978,888.00	(38,102.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	294,448.00	294,448.00	93,676.24	276,649.00	17,799.00	6.0%
Clerical, Technical and Office Salaries		2400	1,822,679.00	1,822,679.00	620,477.11	1,866,259.00	(43,580.00)	-2.4%
Other Classified Salaries		2900	251,220.00	251,220.00	79,936.81	257,583.00	(6,363.00)	-2.5%
TOTAL, CLASSIFIED SALARIES			3,414,358.00	3,414,358.00	1,139,122.69	3,489,807.00	(75,449.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,613,016.00	1,613,016.00	515,494.61	1,585,390.00	27,626.00	1.7%
PERS		3201-3202	571,025.00	571,025.00	185,216.75	583,684.00	(12,659.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	513,640.00	513,640.00	172,457.37	519,677.00	(6,037.00)	-1.2%
Health and Welfare Benefits		3401-3402	4,185,798.00	4,185,798.00	1,332,823.46	4,053,923.00	131,875.00	3.2%
Unemployment Insurance		3501-3502	256,741.00	256,741.00	79,902.91	242,544.00	14,197.00	5.5%
Workers' Compensation		3601-3602	208,887.00	208,887.00	67,250.13	207,149.00	1,738.00	0.8%
OPEB, Allocated		3701-3702	253,781.00	253,781.00	107,146.80	288,794.00	(35,013.00)	-13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	43,420.00	43,420.00	16,563.92	45,463.00	(2,043.00)	-4.7%
Other Employee Benefits		3901-3902	123,083.00	123,083.00	59,897.84	132,986.00	(9,903.00)	-8.0%
TOTAL, EMPLOYEE BENEFITS			7,769,391.00	7,769,391.00	2,536,753.79	7,659,610.00	109,781.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	232,000.00	232,000.00	51,845.98	235,789.00	(3,789.00)	-1.6%
Books and Other Reference Materials		4200	350.00	350.00	0.00	3,872.00	(3,522.00)	-1006.3%
Materials and Supplies		4300	1,026,602.00	1,026,602.00	174,394.60	1,220,872.00	(194,270.00)	-18.9%
Noncapitalized Equipment		4400	85,316.00	85,316.00	103,983.73	126,578.00	(41,262.00)	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,344,268.00	1,344,268.00	330,224.31	1,587,111.00	(242,843.00)	-18.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	82,245.00	82,245.00	7,277.15	80,808.00	1,437.00	1.7%
Dues and Memberships		5300	20,600.00	20,600.00	19,846.90	20,881.00	(281.00)	-1.4%
Insurance		5400-5450	323,823.00	323,823.00	79,955.75	353,823.00	(30,000.00)	-9.3%
Operations and Housekeeping Services		5500	1,463,942.00	1,463,942.00	460,416.73	1,475,942.00	(12,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,970.00	112,970.00	29,529.36	124,308.00	(11,338.00)	-10.0%
Transfers of Direct Costs		5710	31,900.00	31,900.00	6,034.77	39,104.00	(7,204.00)	-22.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	833,968.00	833,968.00	384,306.97	1,006,694.00	(172,726.00)	-20.7%
Communications		5900	122,200.00	122,200.00	27,063.59	122,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,991,648.00	2,991,648.00	1,014,431.22	3,223,760.00	(232,112.00)	-7.8%

9.2.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	21,442.78	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	21,442.78	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,404,928.00	1,404,928.00	0.00	1,404,928.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,775.00	1,775.00	273.50	1,775.00	0.00	0.0%
Other Debt Service - Principal		7439	390,657.00	390,657.00	385,306.19	390,657.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,797,360.00	1,797,360.00	385,579.69	1,797,360.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(659,995.00)	(659,995.00)	0.00	(712,336.00)	52,341.00	-7.9%
Transfers of Indirect Costs - Interfund		7350	(102,386.00)	(102,386.00)	0.00	(102,386.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(762,381.00)	(762,381.00)	0.00	(814,722.00)	52,341.00	-6.9%
TOTAL, EXPENDITURES			36,198,488.00	36,198,488.00	11,701,751.96	36,268,225.00	(69,737.00)	-0.2%

9.2.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,095,687.00)	(4,095,687.00)	0.00	(4,244,147.00)	(148,460.00)	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	4,035.00	4,035.00	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,095,687.00)	(4,095,687.00)	0.00	(4,240,112.00)	(144,425.00)	3.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,101,647.00)	(4,101,647.00)	0.00	(4,246,072.00)	(144,425.00)	3.5%

9.2.36

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,113,625.00	1,113,625.00	107,066.12	1,200,764.00	87,139.00	7.8%
2) Federal Revenue		8100-8299	1,901,344.00	1,901,344.00	30,128.56	2,104,401.00	203,057.00	10.7%
3) Other State Revenue		8300-8599	1,567,239.00	1,567,239.00	603,960.00	1,624,287.00	57,048.00	3.6%
4) Other Local Revenue		8600-8799	2,508,068.00	2,508,068.00	425,467.43	2,516,402.00	8,334.00	0.3%
5) TOTAL, REVENUES			7,090,276.00	7,090,276.00	1,166,622.11	7,445,854.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,523,715.00	3,523,715.00	1,201,880.40	3,702,509.00	(178,794.00)	-5.1%
2) Classified Salaries		2000-2999	2,826,740.00	2,826,740.00	862,041.96	2,787,807.00	38,933.00	1.4%
3) Employee Benefits		3000-3999	2,493,044.00	2,493,044.00	796,615.91	2,514,032.00	(20,988.00)	-0.8%
4) Books and Supplies		4000-4999	1,630,800.00	1,630,800.00	229,378.76	1,661,620.00	(30,820.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	566,595.00	566,595.00	253,490.84	881,606.00	(315,011.00)	-55.6%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	13,399.77	13,515.00	(3,515.00)	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	659,995.00	659,995.00	0.00	712,336.00	(52,341.00)	-7.9%
9) TOTAL, EXPENDITURES			11,710,889.00	11,710,889.00	3,356,807.64	12,273,425.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,620,613.00)	(4,620,613.00)	(2,190,185.53)	(4,827,571.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,095,687.00	4,095,687.00	0.00	4,240,112.00	144,425.00	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,095,687.00	4,095,687.00	0.00	4,240,112.00		

9.2.37

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(524,926.00)	(524,926.00)	(2,190,185.53)	(587,459.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	661,557.00	661,557.00		699,829.00	38,272.00	5.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			661,557.00	661,557.00		699,829.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			661,557.00	661,557.00		699,829.00		
2) Ending Balance, June 30 (E + F1e)			136,631.00	136,631.00		112,370.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	136,631.00	136,631.00		112,370.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.38

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	731,246.00	731,246.00	0.00	792,601.00	61,355.00	8.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	382,379.00	382,379.00	107,066.12	408,163.00	25,784.00	6.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,113,625.00	1,113,625.00	107,066.12	1,200,764.00	87,139.00	7.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	986,072.00	986,072.00	0.00	1,014,867.00	28,795.00	2.9%
Special Education Discretionary Grants		8182	249,891.00	249,891.00	0.00	308,286.00	58,395.00	23.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

9.2.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	3,709.00	3,709.00	New
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	430,724.00	430,724.00	0.00	440,733.00	10,009.00	2.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	92,244.00	92,244.00	0.00	139,516.00	47,272.00	51.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	73,526.00	73,526.00	0.00	113,997.00	40,471.00	55.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	44,588.00	44,588.00	0.00	44,588.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	4,299.00	4,299.00	0.00	4,299.00	0.00	0.0%
Other Federal Revenue	All Other	8290	20,000.00	20,000.00	30,128.56	34,406.00	14,406.00	72.0%
TOTAL, FEDERAL REVENUE			1,901,344.00	1,901,344.00	30,128.56	2,104,401.00	203,057.00	10.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	335,516.00	335,516.00	93,944.00	335,516.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	359,760.00	359,760.00	81,378.00	359,760.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	149,126.00	149,126.00	0.00	208,737.00	59,611.00	40.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	378,000.00	378,000.00	245,700.00	378,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	628.00	628.00	New
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

9.2.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	344,837.00	344,837.00	182,938.00	341,646.00	(3,191.00)	-0.9%
TOTAL, OTHER STATE REVENUE			1,567,239.00	1,567,239.00	603,960.00	1,624,287.00	57,048.00	3.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	78,400.00	78,400.00	33,356.53	63,400.00	(15,000.00)	-19.1%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,000.00	30,000.00	36,009.90	36,917.00	6,917.00	23.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,399,668.00	2,399,668.00	356,101.00	2,416,085.00	16,417.00	0.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,508,068.00	2,508,068.00	425,467.43	2,516,402.00	8,334.00	0.3%
TOTAL, REVENUES			7,090,276.00	7,090,276.00	1,166,622.11	7,445,854.00	355,578.00	5.0%

9.2.42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,052,064.00	3,052,064.00	1,067,232.92	3,171,791.00	(119,727.00)	-3.9%
Certificated Pupil Support Salaries		1200	144,812.00	144,812.00	31,887.00	199,959.00	(55,147.00)	-38.1%
Certificated Supervisors' and Administrators' Salaries		1300	168,985.00	168,985.00	52,424.00	167,025.00	1,960.00	1.2%
Other Certificated Salaries		1900	157,854.00	157,854.00	50,336.48	163,734.00	(5,880.00)	-3.7%
TOTAL, CERTIFICATED SALARIES			3,523,715.00	3,523,715.00	1,201,880.40	3,702,509.00	(178,794.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,335,057.00	1,335,057.00	438,863.61	1,312,353.00	22,704.00	1.7%
Classified Support Salaries		2200	961,556.00	961,556.00	250,304.54	943,993.00	17,563.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	366,659.00	366,659.00	122,282.61	366,457.00	202.00	0.1%
Clerical, Technical and Office Salaries		2400	153,468.00	153,468.00	49,802.50	155,949.00	(2,481.00)	-1.6%
Other Classified Salaries		2900	10,000.00	10,000.00	788.70	9,055.00	945.00	9.5%
TOTAL, CLASSIFIED SALARIES			2,826,740.00	2,826,740.00	862,041.96	2,787,807.00	38,933.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	284,822.00	284,822.00	97,017.40	300,676.00	(15,854.00)	-5.6%
PERS		3201-3202	446,124.00	446,124.00	140,251.53	473,484.00	(27,360.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	254,958.00	254,958.00	79,242.11	255,404.00	(446.00)	-0.2%
Health and Welfare Benefits		3401-3402	1,331,957.00	1,331,957.00	422,165.97	1,299,161.00	32,796.00	2.5%
Unemployment Insurance		3501-3502	66,700.00	66,700.00	21,773.61	68,518.00	(1,818.00)	-2.7%
Workers' Compensation		3601-3602	56,959.00	56,959.00	18,522.51	58,371.00	(1,412.00)	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	24,724.00	24,724.00	7,725.44	27,106.00	(2,382.00)	-9.6%
Other Employee Benefits		3901-3902	26,800.00	26,800.00	9,917.34	31,312.00	(4,512.00)	-16.8%
TOTAL, EMPLOYEE BENEFITS			2,493,044.00	2,493,044.00	796,615.91	2,514,032.00	(20,988.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	109,000.00	109,000.00	37,545.54	338,250.00	(229,250.00)	-210.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,492,758.00	1,492,758.00	180,468.68	1,263,689.00	229,069.00	15.3%
Noncapitalized Equipment		4400	29,042.00	29,042.00	11,364.54	59,681.00	(30,639.00)	-105.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,630,800.00	1,630,800.00	229,378.76	1,661,620.00	(30,820.00)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,642.00	23,642.00	8,687.95	56,791.00	(33,149.00)	-140.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	72.00	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,300.00	45,300.00	12,167.01	38,678.00	6,622.00	14.6%
Transfers of Direct Costs		5710	(31,900.00)	(31,900.00)	(6,034.77)	(39,104.00)	7,204.00	-22.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	510,853.00	510,853.00	238,417.84	806,541.00	(295,688.00)	-57.9%
Communications		5900	13,700.00	13,700.00	180.81	13,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,595.00	566,595.00	253,490.84	881,606.00	(315,011.00)	-55.6%

9.243

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	13,399.77	13,515.00	(3,515.00)	-35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	13,399.77	13,515.00	(3,515.00)	-35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	659,995.00	659,995.00	0.00	712,336.00	(52,341.00)	-7.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			659,995.00	659,995.00	0.00	712,336.00	(52,341.00)	-7.9%
TOTAL, EXPENDITURES			11,710,889.00	11,710,889.00	3,356,807.64	12,273,425.00	(562,536.00)	-4.8%

9.2.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,095,687.00	4,095,687.00	0.00	4,244,147.00	148,460.00	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(4,035.00)	(4,035.00)	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,095,687.00	4,095,687.00	0.00	4,240,112.00	144,425.00	3.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,095,687.00	4,095,687.00	0.00	4,240,112.00	(144,425.00)	3.5%

9.2.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	32,479,204.00	32,479,204.00	(652,436.29)	33,669,430.00	1,190,226.00	3.7%
2) Federal Revenue		8100-8299	1,901,344.00	1,901,344.00	30,128.56	2,104,401.00	203,057.00	10.7%
3) Other State Revenue		8300-8599	5,120,321.00	5,120,321.00	1,415,891.00	5,582,228.00	461,907.00	9.0%
4) Other Local Revenue		8600-8799	3,426,634.00	3,426,634.00	548,702.46	3,521,877.00	95,243.00	2.8%
5) TOTAL, REVENUES			42,927,503.00	42,927,503.00	1,342,285.73	44,877,936.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,167,559.00	23,167,559.00	7,476,077.88	23,027,808.00	139,751.00	0.6%
2) Classified Salaries		2000-2999	6,241,098.00	6,241,098.00	2,001,164.65	6,277,614.00	(36,516.00)	-0.6%
3) Employee Benefits		3000-3999	10,262,435.00	10,262,435.00	3,333,369.70	10,173,642.00	88,793.00	0.9%
4) Books and Supplies		4000-4999	2,975,068.00	2,975,068.00	559,603.07	3,248,731.00	(273,663.00)	-9.2%
5) Services and Other Operating Expenditures		5000-5999	3,558,243.00	3,558,243.00	1,267,922.06	4,105,366.00	(547,123.00)	-15.4%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	34,842.55	13,515.00	(3,515.00)	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,797,360.00	1,797,360.00	385,579.69	1,797,360.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,386.00)	(102,386.00)	0.00	(102,386.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			47,909,377.00	47,909,377.00	15,058,559.60	48,541,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,981,874.00)	(4,981,874.00)	(13,716,273.87)	(3,663,714.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
b) Transfers Out		7600-7629	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,960.00)	(5,960.00)	0.00	(5,960.00)		

9.2.46

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,987,834.00)	(4,987,834.00)	(13,716,273.87)	(3,669,674.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,505,471.00	8,505,471.00		9,376,689.00	871,218.00	10.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,505,471.00	8,505,471.00		9,376,689.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,505,471.00	8,505,471.00		9,376,689.00		
2) Ending Balance, June 30 (E + F1e)			3,517,637.00	3,517,637.00		5,707,015.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	136,631.00	136,631.00		112,370.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,941,024.00	1,941,024.00		2,000,000.00		
Deferred Maintenance Reserve	0000	9780	*1,837,570.00*					
Deferred Maintenance Reserve	1100	9780	*3,454.00*					
Deferred Maintenance Reserve	1300	9780	*100,000.00*					
Deferred Maintenance Reserve	0000	9780		*1,837,570.00*				
Deferred Maintenance Reserve	1100	9780		*3,454.00*				
Deferred Maintenance Reserve	1300	9780		*100,000.00*				
Deferred Maintenance Reserve	0000	9780				*2,000,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,437,982.00	1,437,982.00		1,456,950.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		2,135,695.00		

9.2.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,826,508.00	9,826,508.00	736,488.00	11,106,984.00	1,280,476.00	13.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	794,677.43	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	333,503.00	333,503.00	0.00	322,061.00	(11,442.00)	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,488,858.00	29,488,858.00	78.44	29,468,378.00	(20,480.00)	-0.1%
Unsecured Roll Taxes		8042	755,422.00	755,422.00	740,538.24	841,669.00	86,247.00	11.4%
Prior Years' Taxes		8043	9,580.00	9,580.00	(9.47)	(70,136.00)	(79,716.00)	-832.1%
Supplemental Taxes		8044	140,442.00	140,442.00	9,315.81	116,641.00	(23,801.00)	-16.9%
Education Revenue Augmentation Fund (ERAF)		8045	603,264.00	603,264.00	0.00	419,159.00	(184,105.00)	-30.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,758.00	158,758.00	86,205.18	251,077.00	92,319.00	58.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,316,335.00	41,316,335.00	2,367,293.63	42,455,833.00	1,139,498.00	2.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(731,246.00)	(731,246.00)	0.00	(792,601.00)	(61,355.00)	8.4%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	731,246.00	731,246.00	0.00	792,601.00	61,355.00	8.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	70,975.00	70,975.00	25,221.90	76,075.00	5,100.00	7.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,290,485.00)	(9,290,485.00)	(3,152,017.94)	(9,270,641.00)	19,844.00	-0.2%
Property Taxes Transfers		8097	382,379.00	382,379.00	107,066.12	408,163.00	25,784.00	6.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,479,204.00	32,479,204.00	(652,436.29)	33,669,430.00	1,190,226.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	986,072.00	986,072.00	0.00	1,014,867.00	28,795.00	2.9%
Special Education Discretionary Grants		8182	249,891.00	249,891.00	0.00	308,286.00	58,395.00	23.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

9.2.48

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	3,709.00	3,709.00	New
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	430,724.00	430,724.00	0.00	440,733.00	10,009.00	2.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	92,244.00	92,244.00	0.00	139,516.00	47,272.00	51.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	73,526.00	73,526.00	0.00	113,997.00	40,471.00	55.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	44,588.00	44,588.00	0.00	44,588.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	4,299.00	4,299.00	0.00	4,299.00	0.00	0.0%
Other Federal Revenue	All Other	8290	20,000.00	20,000.00	30,128.56	34,406.00	14,406.00	72.0%
TOTAL, FEDERAL REVENUE			1,901,344.00	1,901,344.00	30,128.56	2,104,401.00	203,057.00	10.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	335,516.00	335,516.00	93,944.00	335,516.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	359,760.00	359,760.00	81,378.00	359,760.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,215,000.00	1,215,000.00	394,931.00	1,215,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	1,028.00	176,835.00	176,835.00	New
Lottery - Unrestricted and Instructional Materi		8560	890,048.00	890,048.00	0.00	1,015,764.00	125,716.00	14.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	378,000.00	378,000.00	245,700.00	378,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	628.00	628.00	New
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

9-2.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,941,997.00	1,941,997.00	598,910.00	2,100,725.00	158,728.00	8.2%
TOTAL, OTHER STATE REVENUE			5,120,321.00	5,120,321.00	1,415,891.00	5,582,228.00	461,907.00	9.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	83,505.00	83,505.00	0.00	83,505.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	159,000.00	159,000.00	16,053.00	159,000.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	17,607.18	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	78,400.00	78,400.00	33,356.53	63,400.00	(15,000.00)	-19.1%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	160,000.00	160,000.00	(33,489.43)	160,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	471,061.00	471,061.00	159,074.18	564,887.00	93,826.00	19.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,399,668.00	2,399,668.00	356,101.00	2,416,085.00	16,417.00	0.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

9.2.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,426,634.00	3,426,634.00	548,702.46	3,521,877.00	95,243.00	2.8%
TOTAL, REVENUES			42,927,503.00	42,927,503.00	1,342,285.73	44,877,936.00	1,950,433.00	4.5%

9.2.51

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,169,840.00	20,169,840.00	6,518,934.03	20,124,355.00	45,485.00	0.2%
Certificated Pupil Support Salaries		1200	875,937.00	875,937.00	248,631.01	786,391.00	89,546.00	10.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,940,882.00	1,940,882.00	649,325.68	1,940,714.00	168.00	0.0%
Other Certificated Salaries		1900	180,900.00	180,900.00	59,187.16	176,348.00	4,552.00	2.5%
TOTAL, CERTIFICATED SALARIES			23,167,559.00	23,167,559.00	7,476,077.88	23,027,808.00	139,751.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,440,282.00	1,440,282.00	473,275.46	1,422,781.00	17,501.00	1.2%
Classified Support Salaries		2200	1,902,342.00	1,902,342.00	560,925.22	1,922,881.00	(20,539.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	661,107.00	661,107.00	215,958.85	643,106.00	18,001.00	2.7%
Clerical, Technical and Office Salaries		2400	1,976,147.00	1,976,147.00	670,279.61	2,022,208.00	(46,061.00)	-2.3%
Other Classified Salaries		2900	261,220.00	261,220.00	80,725.51	266,638.00	(5,418.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			6,241,098.00	6,241,098.00	2,001,164.65	6,277,614.00	(36,516.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,897,838.00	1,897,838.00	612,512.01	1,886,066.00	11,772.00	0.6%
PERS		3201-3202	1,017,149.00	1,017,149.00	325,468.28	1,057,168.00	(40,019.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	768,598.00	768,598.00	251,699.48	775,081.00	(6,483.00)	-0.8%
Health and Welfare Benefits		3401-3402	5,517,755.00	5,517,755.00	1,754,989.43	5,353,084.00	164,671.00	3.0%
Unemployment Insurance		3501-3502	323,441.00	323,441.00	101,676.52	311,062.00	12,379.00	3.8%
Workers' Compensation		3601-3602	265,846.00	265,846.00	85,772.64	265,520.00	326.00	0.1%
OPEB, Allocated		3701-3702	253,781.00	253,781.00	107,146.80	288,794.00	(35,013.00)	-13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	68,144.00	68,144.00	24,289.36	72,569.00	(4,425.00)	-6.5%
Other Employee Benefits		3901-3902	149,883.00	149,883.00	69,815.18	164,298.00	(14,415.00)	-9.6%
TOTAL, EMPLOYEE BENEFITS			10,262,435.00	10,262,435.00	3,333,369.70	10,173,642.00	88,793.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	341,000.00	341,000.00	89,391.52	574,039.00	(233,039.00)	-68.3%
Books and Other Reference Materials		4200	350.00	350.00	0.00	3,872.00	(3,522.00)	-1006.3%
Materials and Supplies		4300	2,519,360.00	2,519,360.00	354,863.28	2,484,561.00	34,799.00	1.4%
Noncapitalized Equipment		4400	114,358.00	114,358.00	115,348.27	186,259.00	(71,901.00)	-62.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,975,068.00	2,975,068.00	559,603.07	3,248,731.00	(273,663.00)	-9.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	105,887.00	105,887.00	15,965.10	137,599.00	(31,712.00)	-29.9%
Dues and Memberships		5300	20,600.00	20,600.00	19,846.90	20,881.00	(281.00)	-1.4%
Insurance		5400-5450	323,823.00	323,823.00	79,955.75	353,823.00	(30,000.00)	-9.3%
Operations and Housekeeping Services		5500	1,468,942.00	1,468,942.00	460,488.73	1,480,942.00	(12,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,270.00	158,270.00	41,696.37	162,986.00	(4,716.00)	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,344,821.00	1,344,821.00	622,724.81	1,813,235.00	(468,414.00)	-34.8%
Communications		5900	135,900.00	135,900.00	27,244.40	135,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,558,243.00	3,558,243.00	1,267,922.06	4,105,366.00	(547,123.00)	-15.4%

9.2.52

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	34,842.55	13,515.00	(3,515.00)	-35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	34,842.55	13,515.00	(3,515.00)	-35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,404,928.00	1,404,928.00	0.00	1,404,928.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,775.00	1,775.00	273.50	1,775.00	0.00	0.0%
Other Debt Service - Principal		7439	390,657.00	390,657.00	385,306.19	390,657.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,797,360.00	1,797,360.00	385,579.69	1,797,360.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(102,386.00)	(102,386.00)	0.00	(102,386.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,386.00)	(102,386.00)	0.00	(102,386.00)	0.00	0.0%
TOTAL, EXPENDITURES			47,909,377.00	47,909,377.00	15,058,559.60	48,541,650.00	(632,273.00)	-1.3%

9.2.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,960.00)	(5,960.00)	0.00	(5,960.00)	0.00	0.0%

9.2.54

Resource	Description	2012-13 Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	1.00
5640	Medi-Cal Billing Option	96,100.00
6010	After School Education and Safety (ASES)	1.00
9010	Other Restricted Local	16,268.00
Total, Restricted Balance		112,370.00

9.2.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	(4,153.46)	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	115,000.00	5,101.23	115,000.00	0.00	0.0%
5) TOTAL, REVENUES			163,322.00	163,322.00	947.77	163,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	81,000.00	81,000.00	442.26	1,000.00	80,000.00	98.8%
2) Classified Salaries		2000-2999	53,766.00	53,766.00	37,713.90	109,314.00	(55,548.00)	-103.3%
3) Employee Benefits		3000-3999	38,138.00	38,138.00	12,822.59	35,715.00	2,423.00	6.4%
4) Books and Supplies		4000-4999	5,750.00	5,750.00	417.08	5,750.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,175.00	2,175.00	1,285.00	1,687.00	488.00	22.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,695.00	8,695.00	0.00	8,695.00	0.00	0.0%
9) TOTAL, EXPENDITURES			189,524.00	189,524.00	52,680.83	162,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,202.00)	(26,202.00)	(51,733.06)	1,161.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,360.00	23,360.00	0.00	23,360.00		

9, 2, 56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,842.00)	(2,842.00)	(51,733.06)	24,521.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,942.00	47,942.00		50,660.00	2,718.00	5.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,942.00	47,942.00		50,660.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,942.00	47,942.00		50,660.00		
2) Ending Balance, June 30 (E + F1e)			45,100.00	45,100.00		75,181.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	45,100.00	45,100.00		75,181.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	48,322.00	48,322.00	(4,153.46)	48,322.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	(4,153.46)	48,322.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	128.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	115,000.00	115,000.00	4,972.95	115,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,000.00	115,000.00	5,101.23	115,000.00	0.00	0.0%
TOTAL, REVENUES			163,322.00	163,322.00	947.77	163,322.00		

9.2.58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,000.00	80,000.00	442.26	0.00	80,000.00	100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			81,000.00	81,000.00	442.26	1,000.00	80,000.00	98.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	18,080.86	54,126.00	(54,126.00)	New
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,164.00	39,164.00	13,355.28	40,585.00	(1,421.00)	-3.6%
Clerical, Technical and Office Salaries		2400	14,602.00	14,602.00	6,277.76	14,603.00	(1.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,766.00	53,766.00	37,713.90	109,314.00	(55,548.00)	-103.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,683.00	6,683.00	1,463.42	4,271.00	2,412.00	36.1%
PERS		3201-3202	9,698.00	9,698.00	3,536.91	9,975.00	(277.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	4,704.00	4,704.00	1,620.24	4,595.00	109.00	2.3%
Health and Welfare Benefits		3401-3402	13,899.00	13,899.00	5,147.12	13,894.00	5.00	0.0%
Unemployment Insurance		3501-3502	1,399.00	1,399.00	398.18	1,143.00	256.00	18.3%
Workers' Compensation		3601-3602	1,195.00	1,195.00	340.22	976.00	219.00	18.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	221.00	221.00	94.75	218.00	3.00	1.4%
Other Employee Benefits		3901-3902	339.00	339.00	221.75	643.00	(304.00)	-89.7%
TOTAL, EMPLOYEE BENEFITS			38,138.00	38,138.00	12,822.59	35,715.00	2,423.00	6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,750.00	5,750.00	417.08	5,750.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,750.00	5,750.00	417.08	5,750.00	0.00	0.0%

9.2.59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,175.00	2,175.00	330.00	732.00	1,443.00	66.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	955.00	955.00	(955.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,175.00	2,175.00	1,285.00	1,687.00	488.00	22.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	8,695.00	8,695.00	0.00	8,695.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,695.00	8,695.00	0.00	8,695.00	0.00	0.0%
TOTAL, EXPENDITURES			189,524.00	189,524.00	52,680.83	162,161.00		

9,2.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,360.00	23,360.00	0.00	23,360.00		

9.2.61

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	75,181.00
Total, Restricted Balance		75,181.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	220,123.00	220,123.00	68,710.00	220,123.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5.16	1,390.00	1,390.00	New
5) TOTAL, REVENUES			220,123.00	220,123.00	68,715.16	221,513.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,251.00	44,251.00	14,745.96	44,238.00	13.00	0.0%
2) Classified Salaries		2000-2999	87,536.00	87,536.00	29,371.89	90,538.00	(3,002.00)	-3.4%
3) Employee Benefits		3000-3999	49,428.00	49,428.00	16,958.35	49,592.00	(164.00)	-0.3%
4) Books and Supplies		4000-4999	10,628.00	10,628.00	1,838.09	11,463.00	(835.00)	-7.9%
5) Services and Other Operating Expenditures		5000-5999	3,556.00	3,556.00	246.56	3,256.00	300.00	8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,724.00	11,724.00	0.00	11,724.00	0.00	0.0%
9) TOTAL, EXPENDITURES			220,123.00	220,123.00	63,160.85	223,811.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5,554.31	(2,298.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9,263

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5,554.31	(2,298.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	300.00	300.00		11,180.00	10,880.00	3626.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300.00	300.00		11,180.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300.00	300.00		11,180.00		
2) Ending Balance, June 30 (E + F1e)			300.00	300.00		8,882.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	300.00	300.00		8,882.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	207,123.00	207,123.00	68,710.00	207,123.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			220,123.00	220,123.00	68,710.00	220,123.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5.16	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	1,390.00	1,390.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5.16	1,390.00	1,390.00	New
TOTAL, REVENUES			220,123.00	220,123.00	68,715.16	221,513.00		

9.2.65

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,251.00	44,251.00	14,745.96	44,238.00	13.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,251.00	44,251.00	14,745.96	44,238.00	13.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	76,282.00	76,282.00	25,052.87	78,784.00	(2,502.00)	-3.3%
Classified Support Salaries		2200	8,002.00	8,002.00	2,667.36	8,002.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,252.00	3,252.00	1,651.66	3,752.00	(500.00)	-15.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			87,536.00	87,536.00	29,371.89	90,538.00	(3,002.00)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,651.00	3,651.00	1,216.48	3,650.00	1.00	0.0%
PERS		3201-3202	12,790.00	12,790.00	4,167.85	11,495.00	1,295.00	10.1%
OASDI/Medicare/Alternative		3301-3302	7,221.00	7,221.00	2,441.22	7,299.00	(78.00)	-1.1%
Health and Welfare Benefits		3401-3402	21,406.00	21,406.00	7,685.68	22,934.00	(1,528.00)	-7.1%
Unemployment Insurance		3501-3502	1,429.00	1,429.00	482.44	1,445.00	(16.00)	-1.1%
Workers' Compensation		3601-3602	1,217.00	1,217.00	410.95	1,230.00	(13.00)	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,097.00	1,097.00	366.89	1,001.00	96.00	8.8%
Other Employee Benefits		3901-3902	617.00	617.00	186.84	538.00	79.00	12.8%
TOTAL, EMPLOYEE BENEFITS			49,428.00	49,428.00	16,958.35	49,592.00	(164.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,628.00	6,628.00	1,838.09	7,463.00	(835.00)	-12.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,628.00	10,628.00	1,838.09	11,463.00	(835.00)	-7.9%

9.2.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	650.00	650.00	246.56	850.00	(200.00)	-30.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,906.00	1,906.00	0.00	1,906.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	0.00	500.00	500.00	50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,556.00	3,556.00	246.56	3,256.00	300.00	8.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,724.00	11,724.00	0.00	11,724.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,724.00	11,724.00	0.00	11,724.00	0.00	0.0%
TOTAL, EXPENDITURES			220,123.00	220,123.00	63,160.85	223,811.00		

9.2.67

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

9.2.68

Resource	Description	2012/13 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	8,882.00
Total, Restricted Balance		8,882.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	965,000.00	965,000.00	40,622.79	965,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	3,126.35	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	639,200.00	639,200.00	116,304.65	639,600.00	400.00	0.1%
5) TOTAL, REVENUES			1,684,200.00	1,684,200.00	160,053.79	1,684,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	628,025.00	628,025.00	206,434.53	637,264.00	(9,239.00)	-1.5%
3) Employee Benefits		3000-3999	298,088.00	298,088.00	101,746.55	307,810.00	(9,722.00)	-3.3%
4) Books and Supplies		4000-4999	686,900.00	686,900.00	164,875.46	686,900.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,800.00	24,800.00	5,885.38	24,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,967.00	81,967.00	0.00	81,967.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,719,780.00	1,719,780.00	478,941.92	1,738,741.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,580.00)	(35,580.00)	(318,888.13)	(54,141.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,400.00)	(17,400.00)	0.00	(17,400.00)		

9.2.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,980.00)	(52,980.00)	(318,888.13)	(71,541.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,686.00	136,686.00		198,775.00	62,089.00	45.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,686.00	136,686.00		198,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,686.00	136,686.00		198,775.00		
2) Ending Balance, June 30 (E + F1e)			83,706.00	83,706.00		127,234.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	83,706.00	83,706.00		127,234.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9,271

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	965,000.00	965,000.00	40,622.79	965,000.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			965,000.00	965,000.00	40,622.79	965,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	3,126.35	80,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	3,126.35	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	615,000.00	615,000.00	114,418.86	615,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	558.02	600.00	400.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	24,000.00	24,000.00	1,327.77	24,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			639,200.00	639,200.00	116,304.65	639,600.00	400.00	0.1%
TOTAL, REVENUES			1,684,200.00	1,684,200.00	160,053.79	1,684,600.00		

9.2.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	512,615.00	512,615.00	169,316.97	525,827.00	(13,212.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	79,085.00	79,085.00	25,950.08	78,777.00	308.00	0.4%
Clerical, Technical and Office Salaries		2400	31,325.00	31,325.00	10,441.80	31,325.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	5,000.00	725.68	1,335.00	3,665.00	73.3%
TOTAL, CLASSIFIED SALARIES			628,025.00	628,025.00	206,434.53	637,264.00	(9,239.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	84,595.00	84,595.00	28,366.88	84,490.00	105.00	0.1%
OASDI/Medicare/Alternative		3301-3302	44,567.00	44,567.00	14,649.04	43,628.00	939.00	2.1%
Health and Welfare Benefits		3401-3402	152,956.00	152,956.00	53,560.96	164,258.00	(11,302.00)	-7.4%
Unemployment Insurance		3501-3502	6,408.00	6,408.00	2,106.47	6,273.00	135.00	2.1%
Workers' Compensation		3601-3602	5,476.00	5,476.00	1,806.68	5,373.00	103.00	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,086.00	4,086.00	1,256.52	3,788.00	298.00	7.3%
TOTAL, EMPLOYEE BENEFITS			298,088.00	298,088.00	101,746.55	307,810.00	(9,722.00)	-3.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	54,900.00	54,900.00	19,278.50	54,900.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	589.84	2,000.00	0.00	0.0%
Food		4700	630,000.00	630,000.00	145,007.12	630,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			686,900.00	686,900.00	164,875.46	686,900.00	0.00	0.0%

9.2.13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	162.46	1,000.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	35.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	341.80	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,700.00	19,700.00	5,329.69	19,700.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	16.43	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,800.00	24,800.00	5,885.38	24,800.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	81,967.00	81,967.00	0.00	81,967.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,967.00	81,967.00	0.00	81,967.00	0.00	0.0%
TOTAL, EXPENDITURES			1,719,780.00	1,719,780.00	476,941.92	1,738,741.00		

9.2.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,400.00)	(17,400.00)	0.00	(17,400.00)		

9.2.75

Resource	Description	2012/13 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	127,234.00
Total, Restricted Balance		127,234.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	17.21	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	17.21	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	19,243.60	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	19,243.60	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(19,226.39)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.77

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(19,226.39)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	17.21	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	17.21	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	17.21	0.00		

9.2.79

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	19,243.60	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	19,243.60	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	19,243.60	0.00		

9.2.80

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

9.2.81

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.80	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2.80	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2.80	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.283

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2.80	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.80	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2.80	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2.80	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

9.285

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

9.2.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	7,572.29	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	7,572.29	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,506.00	32,506.00	10,176.40	79,922.00	(47,416.00)	-145.9%
3) Employee Benefits		3000-3999	12,232.00	12,232.00	2,877.69	25,343.00	(13,111.00)	-107.2%
4) Books and Supplies		4000-4999	0.00	0.00	10,455.92	15,000.00	(15,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	10,234.70	315,712.00	(315,712.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	660,000.00	(660,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,738.00	44,738.00	33,744.71	1,095,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,738.00)	(34,738.00)	(26,172.42)	(1,085,977.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,738.00)	(34,738.00)	(26,172.42)	(1,055,977.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,666,001.00	1,666,001.00		2,814,158.00	1,148,157.00	68.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,666,001.00	1,666,001.00		2,814,158.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,666,001.00	1,666,001.00		2,814,158.00		
2) Ending Balance, June 30 (E + F1e)			1,631,263.00	1,631,263.00		1,728,181.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		1,728,181.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,631,263.00	1,631,263.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	7,572.29	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	7,572.29	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	7,572.29	10,000.00		

9,2.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	32,506.00	32,506.00	10,176.40	79,922.00	(47,416.00)	-145.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,506.00	32,506.00	10,176.40	79,922.00	(47,416.00)	-145.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,828.00	5,828.00	1,425.65	9,637.00	(3,809.00)	-65.4%
OASDI/Medicare/Alternative		3301-3302	2,145.00	2,145.00	672.88	6,008.00	(3,863.00)	-180.1%
Health and Welfare Benefits		3401-3402	3,056.00	3,056.00	339.32	6,530.00	(3,474.00)	-113.7%
Unemployment Insurance		3501-3502	353.00	353.00	87.65	879.00	(526.00)	-149.0%
Workers' Compensation		3601-3602	292.00	292.00	92.87	748.00	(456.00)	-156.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	504.00	504.00	125.93	1,277.00	(773.00)	-153.4%
Other Employee Benefits		3901-3902	54.00	54.00	133.39	264.00	(210.00)	-388.9%
TOTAL, EMPLOYEE BENEFITS			12,232.00	12,232.00	2,877.69	25,343.00	(13,111.00)	-107.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	591.25	5,000.00	(5,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	9,864.67	10,000.00	(10,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	10,455.92	15,000.00	(15,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	111.08	112.00	(112.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	10,107.19	315,500.00	(315,500.00)	New
Communications		5900	0.00	0.00	16.43	100.00	(100.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	10,234.70	315,712.00	(315,712.00)	New

9,2.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	590,000.00	(590,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	660,000.00	(660,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,738.00	44,738.00	33,744.71	1,095,977.00		

9.2.91

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

9.2.92

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	1,728,181.00
Total, Restricted Balance		1,728,181.00

9.2.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,000.00	204,000.00	545,719.43	604,000.00	400,000.00	196.1%
5) TOTAL, REVENUES			204,000.00	204,000.00	545,719.43	604,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,943.00	62,943.00	22,267.28	65,011.00	(2,068.00)	-3.3%
3) Employee Benefits		3000-3999	30,677.00	30,677.00	10,444.66	31,026.00	(349.00)	-1.1%
4) Books and Supplies		4000-4999	0.00	0.00	356.07	500.00	(500.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,330.96	20,000.00	(20,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			93,620.00	93,620.00	38,398.97	116,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,380.00	110,380.00	507,320.46	487,463.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	500,000.00	(400,000.00)	-400.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(500,000.00)		

9.2.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,380.00	10,380.00	507,320.46	(12,537.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,482.00	158,482.00		129,777.00	(28,705.00)	-18.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,482.00	158,482.00		129,777.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,482.00	158,482.00		129,777.00		
2) Ending Balance, June 30 (E + F1e)			168,862.00	168,862.00		117,240.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		117,240.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	168,862.00	168,862.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,925.83	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	543,793.60	600,000.00	400,000.00	200.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,000.00	204,000.00	545,719.43	604,000.00	400,000.00	196.1%
TOTAL, REVENUES			204,000.00	204,000.00	545,719.43	604,000.00		

9.2.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	10,028.46	52,772.00	(52,772.00)	New
Clerical, Technical and Office Salaries		2400	62,943.00	62,943.00	12,238.82	12,239.00	50,704.00	80.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,943.00	62,943.00	22,267.28	65,011.00	(2,068.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,592.00	11,592.00	3,921.23	11,605.00	(13.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	4,520.00	4,520.00	1,605.07	4,679.00	(159.00)	-3.5%
Health and Welfare Benefits		3401-3402	12,224.00	12,224.00	4,074.60	12,224.00	0.00	0.0%
Unemployment Insurance		3501-3502	650.00	650.00	224.46	672.00	(22.00)	-3.4%
Workers' Compensation		3601-3602	555.00	555.00	193.46	556.00	(1.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,009.00	1,009.00	344.97	1,010.00	(1.00)	-0.1%
Other Employee Benefits		3901-3902	127.00	127.00	80.87	280.00	(153.00)	-120.5%
TOTAL, EMPLOYEE BENEFITS			30,677.00	30,677.00	10,444.66	31,026.00	(349.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	356.07	500.00	(500.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	356.07	500.00	(500.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,330.96	20,000.00	(20,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,330.96	20,000.00	(20,000.00)	New

9.2.97

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			93,620.00	93,620.00	38,398.97	116,537.00		

9.298

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	500,000.00	(400,000.00)	-400.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	500,000.00	(400,000.00)	-400.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.00	(500,000.00)		

9.2.99

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	117,240.00
Total, Restricted Balance		117,240.00

9.2.108

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	17,589.82	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	17,589.82	70,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	50,000.00	(50,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	550,000.00	(550,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	600,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	70,000.00	17,589.82	(530,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	70,000.00	17,589.62	(530,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,750,565.00	3,750,565.00		2,648,496.00	(1,102,069.00)	-29.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,750,565.00	3,750,565.00		2,648,496.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,750,565.00	3,750,565.00		2,648,496.00		
2) Ending Balance, June 30 (E + F1e)			3,820,565.00	3,820,565.00		2,118,496.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,820,565.00	3,820,565.00		2,118,496.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.102

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	17,589.82	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	17,589.82	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	17,589.82	70,000.00		

9.2.103

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	50,000.00	(50,000.00)	New

9.2.104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	550,000.00	(550,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	550,000.00	(550,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	600,000.00		

9.2.105

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

9.2.106

Resource	Description	2012/13 Projected Year Totals
7710	State School Facilities Projects	2,118,496.00
9010	Other Restricted Local	0.00
Total, Restricted Balance		2,118,496.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	(1,058.62)	5,023.00	23.00	0.5%
5) TOTAL, REVENUES			5,000.00	5,000.00	(1,058.62)	5,023.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	3,456.00	(3,456.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	10.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	30,808.52	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	30,818.52	3,456.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	(31,877.14)	1,567.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.108

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	(31,877.14)	1,567.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	154,884.00	154,884.00		156,416.00	1,532.00	1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,884.00	154,884.00		156,416.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,884.00	154,884.00		156,416.00		
2) Ending Balance, June 30 (E + F1e)			159,884.00	159,884.00		157,983.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		157,983.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	159,884.00	159,884.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.109

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(1,058.62)	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	23.00	23.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	(1,058.62)	5,023.00	23.00	0.5%
TOTAL, REVENUES			5,000.00	5,000.00	(1,058.62)	5,023.00		

9.2.110

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	3,456.00	(3,456.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	3,456.00	(3,456.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	10.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	10.00	0.00	0.00	0.0%

9.2.111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	30,808.52	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	30,808.52	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	30,818.52	3,456.00		

9.2.12

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

9.2.113

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	157,983.00
Total, Restricted Balance		157,983.00

9.2.114

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,290,162.00	5,290,162.00	104,321.84	5,450,162.00	160,000.00	3.0%
5) TOTAL, REVENUES			5,290,162.00	5,290,162.00	104,321.84	5,450,162.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	14,895.50	16,200.00	(16,200.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,987,248.00	7,987,248.00	4,371,629.26	7,987,248.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,987,248.00	7,987,248.00	4,386,524.76	8,003,448.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,697,086.00)	(2,697,086.00)	(4,282,202.92)	(2,553,286.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	500,000.00	400,000.00	400.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	500,000.00		

9.2.115

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,597,086.00)	(2,597,086.00)	(4,282,202.92)	(2,053,286.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,945,636.00	15,945,636.00		16,060,083.00	114,447.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,945,636.00	15,945,636.00		16,060,083.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,945,636.00	15,945,636.00		16,060,083.00		
2) Ending Balance, June 30 (E + F1e)			13,348,550.00	13,348,550.00		14,006,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		14,006,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,348,550.00	13,348,550.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.116

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	5,290,162.00	5,290,162.00	5,442.03	5,290,162.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	43,730.29	100,000.00	100,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	55,149.52	60,000.00	60,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,290,162.00	5,290,162.00	104,321.84	5,450,162.00	160,000.00	3.0%
TOTAL, REVENUES			5,290,162.00	5,290,162.00	104,321.84	5,450,162.00		

9.2.117

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	14,895.50	16,200.00	(16,200.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	14,895.50	16,200.00	(16,200.00)	New

9.2.118

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	7,192,248.00	7,192,248.00	3,576,629.26	7,192,248.00	0.00	0.0%
Other Debt Service - Principal		7439	795,000.00	795,000.00	795,000.00	795,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,987,248.00	7,987,248.00	4,371,629.26	7,987,248.00	0.00	0.0%
TOTAL, EXPENDITURES			7,987,248.00	7,987,248.00	4,386,524.76	8,003,448.00		

9.2.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	500,000.00	400,000.00	400.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	500,000.00	400,000.00	400.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	500,000.00		

9.2.120

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	14,006,797.00
Total, Restricted Balance		14,006,797.00

9.2.121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.14	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.14	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.14	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.2.123

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.14	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.14	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.14	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

9.2.124

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

9.2.12S

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

9.2.126

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	29.33	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	29.33	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	29.33	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.127

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	29.33	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	6,487.00		6,487.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,487.00		6,487.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	6,487.00		6,487.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	6,487.00		6,487.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	6,487.00		6,487.00		

9.2.128

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	29.33	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	29.33	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	29.33	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

9.2.129

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

9.2.130

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	726.12	2,500.00	2,500.00	New
5) TOTAL, REVENUES			2,500.00	0.00	726.12	2,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,500.00	0.00	1,750.00	2,500.00	(2,500.00)	New
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,500.00	0.00	1,750.00	2,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,023.88)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.2.13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(1,023.88)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	160,748.00	0.00		161,436.00	161,436.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,748.00	0.00		161,436.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			160,748.00	0.00		161,436.00		
2) Ending Net Position, June 30 (E + F1e)			160,748.00	0.00		161,436.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	160,748.00	0.00		161,436.00		

9.2.132

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	0.00	726.12	2,500.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	726.12	2,500.00	2,500.00	New
TOTAL, REVENUES			2,500.00	0.00	726.12	2,500.00		

9.2.133

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	0.00	1,750.00	2,500.00	(2,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,500.00	0.00	1,750.00	2,500.00	(2,500.00)	New

9.2.134

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,500.00	0.00	1,750.00	2,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

9.2.13S

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	4,713.68	4,713.68	4,718.46	4,718.46	4.78	0%
2. Special Education	119.41	119.41	119.41	119.41	0.00	0%
HIGH SCHOOL						
3. General Education	1,426.34	1,426.34	1,426.34	1,426.34	0.00	0%
4. Special Education	32.11	32.11	32.11	32.11	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	3.19	3.19	3.19	3.19	0.00	0%
6. Special Education	28.47	28.47	28.47	28.47	0.00	0%
7. TOTAL, K-12 ADA	6,323.20	6,323.20	6,327.98	6,327.98	4.78	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	6,323.20	6,323.20	6,327.98	6,327.98	4.78	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

9.2.137

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*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.

9.2.138

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,672,396.00	4,278,350.00	2,627,142.00	(127,741.00)	4,385,336.00	822,401.00	17,467,634.00	13,060,654.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			75,909.00	477,988.00	977,268.00	337,894.00	1,013,835.00	1,960,081.00	630,831.00
Property Taxes	8020-8079		98,420.00	88.00	737,620.00		171,542.00	16,316,746.00	114,539.00	99.00
Miscellaneous Funds	8080-8099		6,299.00	(511,858.00)	(1,071,680.00)	(1,442,492.00)	50,333.00	(655,351.00)	(645,598.00)	(724,699.00)
Federal Revenue	8100-8299			7,446.00		22,682.00	37,504.00		125,363.00	317,406.00
Other State Revenue	8300-8599			103,692.00	401,894.00	910,305.00	485,247.00	274,322.00	687,068.00	757,087.00
Other Local Revenue	8600-8799			80,044.00	310,955.00	157,704.00	341,200.00	247,383.00	561,572.00	173,295.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			104,719.00	(244,679.00)	856,777.00	625,467.00	1,423,720.00	17,196,935.00	2,803,025.00	1,154,019.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,807,820.00	1,908,646.00	1,873,539.00	1,886,073.00	1,938,949.00	128,034.00	3,736,058.00	1,907,746.00
Classified Salaries	2000-2999		459,343.00	495,942.00	509,455.00	536,425.00	526,843.00	93,622.00	996,279.00	521,313.00
Employee Benefits	3000-3999		846,050.00	823,611.00	831,706.00	832,002.00	846,719.00	60,137.00	1,633,972.00	835,106.00
Books and Supplies	4000-4999		16,584.00	241,135.00	147,157.00	154,726.00	89,545.00	159,012.00	239,800.00	298,212.00
Services	5000-5999		48,324.00	381,897.00	422,395.00	415,307.00	361,500.00	213,479.00	607,194.00	495,145.00
Capital Outlay	6000-6599			21,443.00		13,400.00		7,739.00	793.00	
Other Outgo	7000-7499		384,251.00	443.00	443.00	443.00		(244.00)	(6,038.00)	(650.00)
Interfund Transfers Out	7600-7629							1,947.00	1,947.00	1,947.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,562,372.00	3,873,117.00	3,784,695.00	3,838,376.00	3,763,556.00	663,726.00	7,210,005.00	4,058,819.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	207,908.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	207,908.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599		1,215,742.00	80,374.00	373.00	323.00	1,353,575.00	95,884.00		
Due To Other Funds	9610									
Current Loans	9640					(8,061,125.00)				
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,215,742.00	80,374.00	373.00	(8,060,802.00)	1,353,575.00	95,884.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	3,063,607.00	2,466,588.00	173,035.00	7,725,986.00	(1,223,099.00)	112,024.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(394,046.00)	(1,651,208.00)	(2,754,883.00)	4,513,077.00	(3,562,935.00)	16,645,233.00	(4,406,980.00)	(2,904,800.00)
F. ENDING CASH (A + E)			4,278,350.00	2,627,142.00	(127,741.00)	4,385,336.00	822,401.00	17,467,634.00	13,060,654.00	10,155,854.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		10,155,854.00	6,188,581.00	15,080,351.00	3,620,206.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	315,415.00	0.00	5,475,612.00			11,264,833.00	11,264,833.00
Property Taxes	8020-8079		11,801,047.00	571,816.00	1,285,854.00			31,097,771.00	31,097,772.00
Miscellaneous Funds	8080-8099	(1,114,929.00)	(314,567.00)	(485,821.00)	(1,782,813.00)			(8,693,176.00)	(8,693,175.00)
Federal Revenue	8100-8299	352,478.00	16,876.00	8,257.00	1,216,388.00			2,104,400.00	2,104,401.00
Other State Revenue	8300-8599	130,501.00	684,223.00	175,350.00	972,538.00			5,582,227.00	5,582,228.00
Other Local Revenue	8600-8799	211,702.00	177,379.00	273,115.00	987,529.00			3,521,878.00	3,521,877.00
Interfund Transfers In	8910-8929				17,400.00			17,400.00	17,400.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		(420,248.00)	12,680,373.00	542,717.00	8,172,508.00	0.00	0.00	44,895,333.00	44,895,336.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,930,479.00	1,943,800.00	1,934,826.00	2,031,839.00			23,027,809.00	23,027,808.00
Classified Salaries	2000-2999	515,074.00	514,198.00	517,260.00	591,859.00			6,277,613.00	6,277,614.00
Employee Benefits	3000-3999	846,970.00	843,758.00	846,741.00	926,870.00			10,173,642.00	10,173,642.00
Books and Supplies	4000-4999	174,974.00	106,809.00	302,630.00	1,318,147.00			3,248,731.00	3,248,731.00
Services	5000-5999	76,845.00	376,468.00	338,874.00	367,938.00			4,105,366.00	4,105,366.00
Capital Outlay	6000-6599	312.00	1,185.00		(31,362.00)			13,510.00	13,515.00
Other Outgo	7000-7499	424.00	438.00	(541.00)	1,316,006.00			1,694,975.00	1,694,974.00
Interfund Transfers Out	7600-7629	1,947.00	1,947.00	1,947.00	11,680.00			23,362.00	23,360.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,547,025.00	3,788,603.00	3,941,737.00	6,532,977.00	0.00	0.00	48,565,008.00	48,565,010.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(7,000,000.00)			3,287.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	(7,000,000.00)	0.00	0.00	3,287.00	
Liabilities									
Accounts Payable	9500-9599				(2,700,000.00)			46,271.00	
Due To Other Funds	9610							0.00	
Current Loans	9640			8,061,125.00				0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	8,061,125.00	(2,700,000.00)	0.00	0.00	46,271.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	(8,061,125.00)	(4,300,000.00)	0.00	0.00	(42,984.00)	
E. NET INCREASE/DECREASE (B - C + D)		(3,967,273.00)	8,891,770.00	(11,460,145.00)	(2,660,469.00)	0.00	0.00	(3,712,659.00)	(3,669,674.00)
F. ENDING CASH (A + E)		6,188,581.00	15,080,351.00	3,620,206.00	959,737.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								959,737.00	

Q2/1Q

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			959,737.00	22,041.00	(1,201,828.00)	(2,702,482.00)	(6,479,850.00)	(9,015,861.00)	8,539,683.00	4,348,866.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			241,072.00	1,519,230.00	580,005.00	1,074,082.00	1,074,082.00	2,076,559.00	668,318.00
Property Taxes	8020-8079		100,150.00	89.00	750,586.00		174,557.00	16,603,558.00	116,553.00	101.00
Miscellaneous Funds	8080-8099		7,009.00	(569,524.00)	(1,192,417.00)	(1,605,005.00)	56,004.00	(729,184.00)	(718,332.00)	(806,345.00)
Federal Revenue	8100-8299			6,939.00		21,137.00	34,948.00		116,821.00	295,778.00
Other State Revenue	8300-8599			103,692.00	401,894.00	910,305.00	485,247.00	274,322.00	687,068.00	757,087.00
Other Local Revenue	8600-8799			79,157.00	307,509.00	155,956.00	337,419.00	244,642.00	555,349.00	171,375.00
Interfund Transfers In	8910-8929		20,000.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			127,159.00	(138,575.00)	1,786,802.00	62,398.00	2,162,257.00	17,467,420.00	2,834,018.00	1,086,314.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,913,975.00	2,020,721.00	1,983,553.00	1,996,824.00	2,052,804.00	135,552.00	3,955,439.00	2,019,768.00
Classified Salaries	2000-2999		482,200.00	520,621.00	534,807.00	563,118.00	553,060.00	98,281.00	1,045,856.00	547,255.00
Employee Benefits	3000-3999		897,307.00	873,509.00	882,094.00	882,408.00	898,016.00	63,781.00	1,732,964.00	885,700.00
Books and Supplies	4000-4999		11,945.00	173,685.00	105,995.00	111,447.00	64,498.00	114,533.00	172,723.00	214,797.00
Services	5000-5999		44,965.00	355,351.00	393,034.00	386,438.00	336,372.00	198,640.00	564,988.00	460,728.00
Capital Outlay	6000-6599		0.00	15,866.00		9,915.00		5,726.00	587.00	
Other Outgo	7000-7499		385,390.00	444.00	444.00	444.00		(245.00)	(6,055.00)	(652.00)
Interfund Transfers Out	7600-7629		770,000.00							
All Other Financing Uses	7630-7699		(441,667.00)	(441,667.00)	(441,667.00)	(441,667.00)	(441,667.00)	(441,667.00)	(441,667.00)	(441,667.00)
TOTAL DISBURSEMENTS			4,064,115.00	3,518,530.00	3,458,260.00	3,508,927.00	3,463,083.00	174,601.00	7,024,835.00	3,685,929.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,224,351.00	2,514,228.00	171,180.00	(330,513.00)	128,799.00	291,955.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	4,224,351.00	2,514,228.00	171,180.00	(330,513.00)	128,799.00	291,955.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599		1,225,091.00	80,992.00	376.00	326.00	1,363,984.00	29,230.00		
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,225,091.00	80,992.00	376.00	326.00	1,363,984.00	29,230.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	2,999,260.00	2,433,236.00	170,804.00	(330,839.00)	(1,235,185.00)	262,725.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(937,696.00)	(1,223,869.00)	(1,500,654.00)	(3,777,368.00)	(2,536,011.00)	17,555,544.00	(4,190,817.00)	(2,599,615.00)
F. ENDING CASH (A + E)			22,041.00	(1,201,828.00)	(2,702,482.00)	(6,479,850.00)	(9,015,861.00)	8,539,683.00	4,348,866.00	1,749,251.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,749,251.00	(2,062,317.00)	7,326,199.00	4,240,077.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		334,159.00		4,366,742.00			11,934,249.00	11,934,249.00
Property Taxes	8020-8079		12,008,482.00	581,867.00	1,308,457.00			31,644,400.00	31,644,400.00
Miscellaneous Funds	8080-8099	(1,240,538.00)	(350,006.00)	(540,554.00)	(1,983,670.00)			(9,672,562.00)	(9,672,562.00)
Federal Revenue	8100-8299	328,460.00	15,726.00	7,694.00	1,133,503.00			1,961,006.00	1,961,006.00
Other State Revenue	8300-8599	130,501.00	684,223.00	175,350.00	972,539.00			5,582,228.00	5,582,228.00
Other Local Revenue	8600-8799	209,356.00	175,413.00	270,088.00	976,585.00			3,482,849.00	3,482,849.00
Interfund Transfers In	8910-8929							20,000.00	20,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		(572,221.00)	12,867,997.00	494,445.00	6,774,156.00	0.00	0.00	44,952,170.00	44,952,170.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,043,837.00	2,057,940.00	2,048,439.00	2,151,148.00			24,380,000.00	24,380,000.00
Classified Salaries	2000-2999	540,705.00	539,785.00	543,000.00	621,312.00			6,590,000.00	6,590,000.00
Employee Benefits	3000-3999	898,283.00	894,876.00	898,040.00	983,022.00			10,790,000.00	10,790,000.00
Books and Supplies	4000-4999	126,030.00	76,932.00	217,979.00	949,436.00			2,340,000.00	2,340,000.00
Services	5000-5999	71,503.00	350,299.00	315,319.00	342,363.00			3,820,000.00	3,820,000.00
Capital Outlay	6000-6599	231.00	877.00		(23,202.00)			10,000.00	10,000.00
Other Outgo	7000-7499	425.00	439.00	(543.00)	1,319,909.00			1,700,000.00	1,700,000.00
Interfund Transfers Out	7600-7629							770,000.00	770,000.00
All Other Financing Uses	7630-7699	(441,667.00)	(441,667.00)	(441,667.00)	(441,662.00)			(5,299,999.00)	(5,300,000.00)
TOTAL DISBURSEMENTS		3,239,347.00	3,479,481.00	3,580,567.00	5,902,326.00	0.00	0.00	45,100,001.00	45,100,000.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(7,000,000.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	(7,000,000.00)	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599				(2,700,000.00)			(1.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	(2,700,000.00)	0.00	0.00	(1.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	(4,300,000.00)	0.00	0.00	1.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,811,568.00)	9,388,516.00	(3,086,122.00)	(3,428,170.00)	0.00	0.00	(147,830.00)	(147,830.00)
F. ENDING CASH (A + E)		(2,062,317.00)	7,326,199.00	4,240,077.00	811,907.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								811,907.00	

9.2.12

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	33,669,430.00	0.70%	33,906,086.95	3.58%	35,118,814.61
2. Federal Revenues	8100-8299	2,104,401.00	-6.81%	1,961,006.00	0.00%	1,961,006.00
3. Other State Revenues	8300-8599	5,582,228.00	0.00%	5,582,228.00	0.67%	5,619,587.00
4. Other Local Revenues	8600-8799	3,521,877.00	-1.11%	3,482,849.00	0.00%	3,482,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,400.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		44,895,335.51	0.13%	44,952,169.95	2.78%	46,202,256.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,027,808.00		24,380,000.00
b. Step & Column Adjustment				559,315.00		610,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				792,877.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,027,808.00	5.87%	24,380,000.00	2.50%	24,990,000.00
2. Classified Salaries						
a. Base Salaries				6,277,614.00		6,590,000.00
b. Step & Column Adjustment				63,776.00		70,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				248,610.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,277,614.00	4.98%	6,590,000.00	1.06%	6,660,000.00
3. Employee Benefits	3000-3999	10,173,642.00	6.06%	10,790,000.00	2.50%	11,060,000.00
4. Books and Supplies	4000-4999	3,248,731.00	-27.97%	2,340,000.00	0.00%	2,340,000.00
5. Services and Other Operating Expenditures	5000-5999	4,105,366.00	-6.95%	3,820,000.00	0.00%	3,820,000.00
6. Capital Outlay	6000-6999	13,515.00	-26.01%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,797,360.00	0.15%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,386.00)	-2.33%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	0.00%	770,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,300,000.00)		(5,300,000.00)
11. Total (Sum lines B1 thru B10)		48,565,010.00	-7.13%	45,100,000.00	0.44%	45,300,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,669,674.49)		(147,830.05)		902,256.61
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,376,689.00		5,707,014.51		5,559,184.46
2. Ending Fund Balance (Sum lines C and D1)		5,707,014.51		5,559,184.46		6,461,441.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	112,370.00		14,829.00		14,647.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,456,950.00		1,353,000.00		1,359,000.00
2. Unassigned/Unappropriated	9790	2,135,695.00		2,189,355.46		3,085,794.07
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		5,707,015.00		5,559,184.46		6,461,441.07

9.2.143

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,456,950.00		1,353,000.00		1,359,000.00
c. Unassigned/Unappropriated	9790	2,135,695.00		2,189,355.46		3,085,794.07
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,592,645.00		3,542,355.46		4,444,794.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.40%		7.85%		9.81%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		6,296.32		6,341.00		6,425.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,565,010.00		45,100,000.00		45,300,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		48,565,010.00		45,100,000.00		45,300,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,456,950.30		1,353,000.00		1,359,000.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,456,950.30		1,353,000.00		1,359,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

9.2.14 4

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	32,468,666.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,703.07	0.00%	6,703.07	2.30%	6,857.07
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		26.81	2.50%	27.48	2.69%	28.22
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		6,327.98	0.71%	6,372.71	1.31%	6,456.20
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		42,586,546.04	0.72%	42,891,843.29	3.64%	44,452,809.30
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		42,586,546.04	0.72%	42,891,843.29	3.64%	44,452,809.30
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		33,101,670.51	0.72%	33,338,971.95	3.64%	34,552,279.61
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	(644.00)	90.06%	(1,224.00)
j. Revenue Limit Transfers (Objects 8091 and 8097)		(792,601.00)	0.00%	(792,601.00)	0.00%	(792,601.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		159,596.00	0.00%	159,596.00	0.00%	159,596.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		32,468,665.51	0.73%	32,705,322.95	3.71%	33,918,050.61
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,957,941.00	0.00%	3,957,941.00	0.00%	3,957,941.00
4. Other Local Revenues	8600-8799	1,005,475.00	-3.88%	966,447.00	0.00%	966,447.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,400.00	14.94%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,240,112.00)	-3.78%	(4,080,000.00)	4.90%	(4,280,000.00)
6. Total (Sum lines A1I thru A5)		33,209,369.51	1.09%	33,569,710.95	3.02%	34,582,438.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,325,299.00		20,660,000.00
b. Step & Column Adjustment				466,752.00		520,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				867,949.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,325,299.00	6.91%	20,660,000.00	2.52%	21,180,000.00
2. Classified Salaries						
a. Base Salaries				3,489,807.00		3,810,000.00
b. Step & Column Adjustment				35,898.00		40,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				284,295.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,489,807.00	9.18%	3,810,000.00	1.05%	3,850,000.00
3. Employee Benefits	3000-3999	7,659,610.00	7.84%	8,260,000.00	3.03%	8,510,000.00
4. Books and Supplies	4000-4999	1,587,111.00	-11.16%	1,410,000.00	0.00%	1,410,000.00
5. Services and Other Operating Expenditures	5000-5999	3,223,760.00	-6.32%	3,020,000.00	0.00%	3,020,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,797,360.00	0.15%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(814,722.00)	-0.58%	(810,000.00)	0.00%	(810,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3196.23%	770,000.00	-97.40%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,300,000.00)		(5,300,000.00)
11. Total (Sum lines B1 thru B10)		36,291,585.00	-7.36%	33,620,000.00	0.18%	33,680,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,082,215.49)		(50,289.05)		902,438.61
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,676,860.00		5,594,644.51		5,544,355.46
2. Ending Fund Balance (Sum lines C and D1)		5,594,644.51		5,544,355.46		6,446,794.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,456,950.00		1,353,000.00		1,359,000.00
2. Unassigned/Unappropriated	9790	2,135,695.00		2,189,355.46		3,085,794.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,594,645.00		5,544,355.46		6,446,794.07

9.2.14S

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,456,950.00		1,353,000.00		1,359,000.00
c. Unassigned/Unappropriated	9790	2,135,695.00		2,189,355.46		3,085,794.07
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,592,645.00		3,542,355.46		4,444,794.07

F. ASSUMPTIONS

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

Assumptions are included in the First Interim narrative. Items in B1d and B2d for 2013-14 are restorations of one-time salary agreements (primarily furlough days) in effect during 2012-13, and movement of previously restricted staff to unrestricted funding. Line B10 in 2013-14 and 2014-15 reflects additional budget reductions to be identified by the Board.

9.2.146

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,200,764.00	0.00%	1,200,764.00	0.00%	1,200,764.00
2. Federal Revenues	8100-8299	2,104,401.00	-6.81%	1,961,006.00	0.00%	1,961,006.00
3. Other State Revenues	8300-8599	1,624,287.00	0.00%	1,624,287.00	2.30%	1,661,646.00
4. Other Local Revenues	8600-8799	2,516,402.00	0.00%	2,516,402.00	0.00%	2,516,402.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,240,112.00	-3.78%	4,080,000.00	4.90%	4,280,000.00
6. Total (Sum lines A1 thru A5)		11,685,966.00	-2.60%	11,382,459.00	2.09%	11,619,818.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,702,509.00		3,720,000.00
b. Step & Column Adjustment				92,563.00		90,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,072.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,702,509.00	0.47%	3,720,000.00	2.42%	3,810,000.00
2. Classified Salaries						
a. Base Salaries				2,787,807.00		2,780,000.00
b. Step & Column Adjustment				27,878.00		30,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,685.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,787,807.00	-0.28%	2,780,000.00	1.08%	2,810,000.00
3. Employee Benefits	3000-3999	2,514,032.00	0.64%	2,530,000.00	0.79%	2,550,000.00
4. Books and Supplies	4000-4999	1,661,620.00	-44.03%	930,000.00	0.00%	930,000.00
5. Services and Other Operating Expenditures	5000-5999	881,606.00	-9.26%	800,000.00	0.00%	800,000.00
6. Capital Outlay	6000-6999	13,515.00	-26.01%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	712,336.00	-0.33%	710,000.00	0.00%	710,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,273,425.00	-6.46%	11,480,000.00	1.22%	11,620,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(587,459.00)		(97,541.00)		(182.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		699,829.00		112,370.00		14,829.00
2. Ending Fund Balance (Sum lines C and D1)		112,370.00		14,829.00		14,647.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	112,370.00		14,829.00		14,647.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		112,370.00		14,829.00		14,647.00

9.2.147

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B1d and B2d: 2013-14 changes represent the movement of previously restricted staff to unrestricted funding.

9.2.147

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	48,565,010.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,812,402.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	164,097.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	13,515.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	392,432.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	23,360.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	72,569.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				665,973.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	54,141.00
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)				45,140,776.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				45,140,776.00

9.2.148

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		6,296.32
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		6,296.32
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,296.32
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,169.39

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	44,609,425.70	7,132.48
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)	44,609,425.70	7,132.48
B. Required effort (Line A.2 times 90%)	40,148,483.13	6,419.23
C. Current year expenditures (Line I.G and Line II.F)	45,140,776.00	7,169.39
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

9.2.149

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

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

9.2.150

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	45,140,776.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,169.39
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

9.2.151

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

9.2.152

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,491.07	6,491.07	6,491.07
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	(441.00)	(441.00)	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,262.07	6,262.07	6,703.07
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,262.07	6,262.07	6,703.07
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	26.81	26.81	26.81
c. Revenue Limit ADA	0033	6,323.20	6,323.20	6,327.98
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	39,765,846.02	39,765,846.02	42,586,546.04
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	39,765,846.02	39,765,846.02	42,586,546.04
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	30,909,196.79	30,909,196.79	33,101,670.51
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	329,049.00	329,049.00	317,445.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	70,975.00	70,975.00	76,075.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	258,074.00	258,074.00	241,370.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	31,167,270.79	31,167,270.79	33,343,040.51

9.2.153

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	31,331,089.00	31,331,089.00	31,097,772.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	158,758.00	158,758.00	251,077.00
28. Less: Charter Schools In-lieu Taxes	0595	9,290,485.00	9,290,485.00	9,270,641.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,199,362.00	22,199,362.00	22,078,208.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	8,967,908.79	8,967,908.79	11,264,832.51
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	152,639.00	152,639.00	157,849.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	1,011,231.00	1,011,231.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	858,592.00	858,592.00	(157,849.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,826,500.79	9,826,500.79	11,106,983.51

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(102,386.00)				
Other Sources/Uses Detail					17,400.00	23,360.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,695.00	0.00				
Other Sources/Uses Detail					23,360.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	11,724.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	81,967.00	0.00				
Other Sources/Uses Detail					0.00	17,400.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

9.2.155

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	102,386.00	(102,386.00)	540,760.00	540,760.00		

9.2.156

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)	Percent Change	Status
Current Year (2012-13)	6,323.20	6,327.98	0.1%	Met
1st Subsequent Year (2013-14)	6,367.90	6,372.71	0.1%	Met
2nd Subsequent Year (2014-15)	6,451.00	6,456.20	0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

9.2.157

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2012-13)	6,588	6,593	0.1%	Met
1st Subsequent Year (2013-14)	6,621	6,626	0.1%	Met
2nd Subsequent Year (2014-15)	6,687	6,692	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

9.2.158

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	6,156	6,447	95.5%
Second Prior Year (2010-11)	6,230	6,551	95.1%
First Prior Year (2011-12)	6,279	6,588	95.3%
		Historical Average Ratio:	95.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	6,296	6,593	95.5%	Met
1st Subsequent Year (2013-14)	6,341	6,626	95.7%	Met
2nd Subsequent Year (2014-15)	6,425	6,692	96.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

In 2010-11, the District developed a group of staff and community members to review student attendance and make recommendations on how to improve the ratio of ADA to enrollment. Many of these recommendations were implemented in 2011-12, with the result of increasing this ratio .2% over the prior year. With increased focus on these items, the District projects to reach a 96.0% ratio by 2014-15.

9.2.159

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2012-13)	41,316,335.00	42,455,833.00	2.8%	Not Met
1st Subsequent Year (2013-14)	41,501,424.00	42,891,843.00	3.4%	Not Met
2nd Subsequent Year (2014-15)	41,830,869.00	43,458,555.00	3.9%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The passage of Proposition 30 resulted in a revenue limit increase of nearly $2.2 million. This increase moved the district out of eligibility for the basic aid supplement, which would have been approximately $1.0 million if Prop 30 had not passed. The net effect is an increase in revenue limit of $1.2 million in 2012-13 and 2013-14. As ADA increases in 2014-15, the increase becomes greater.

9.2.160

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2009-10)	31,637,449.68	37,489,060.52	84.4%
Second Prior Year (2010-11)	33,472,880.27	39,284,807.41	85.2%
First Prior Year (2011-12)	31,277,816.73	36,877,977.47	84.8%
		Historical Average Ratio:	84.8%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.8% to 87.8%**	**81.8% to 87.8%**	**81.8% to 87.8%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2012-13)	30,474,716.00	36,268,225.00	84.0%	Met
1st Subsequent Year (2013-14)	32,730,000.00	32,850,000.00	99.6%	Not Met
2nd Subsequent Year (2014-15)	33,540,000.00	33,660,000.00	99.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The MYP reflects all projected expenditures in the two subsequent years, given all information that is currently available. In line B10 for each year, a reduction of $5.3 million is reflected. This amount will be spread among the various expenditure accounts once the reductions have been determined.

9.2.161

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	1,901,344.00	2,104,401.00	10.7%	Yes
1st Subsequent Year (2013-14)	1,724,949.00	1,961,006.00	13.7%	Yes
2nd Subsequent Year (2014-15)	1,724,949.00	1,961,006.00	13.7%	Yes

Explanation: (required if Yes)
Carryover of prior year unspent allocations: $175k; Updated PI94-142 revenues: $30k

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	5,120,321.00	5,582,228.00	9.0%	Yes
1st Subsequent Year (2013-14)	5,159,502.00	5,582,228.00	8.2%	Yes
2nd Subsequent Year (2014-15)	5,202,875.00	5,619,587.00	8.0%	Yes

Explanation: (required if Yes)
Mandated Cost reimbursements: $180k; updated lottery revenues: $80k; updated other state revenues (which are initially budgeted at 90% of prior year revenue): $200k.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	3,426,634.00	3,521,877.00	2.8%	No
1st Subsequent Year (2013-14)	3,474,515.00	3,482,849.00	0.2%	No
2nd Subsequent Year (2014-15)	3,474,515.00	3,482,849.00	0.2%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	2,975,068.00	3,248,731.00	9.2%	Yes
1st Subsequent Year (2013-14)	2,030,000.00	2,340,000.00	15.3%	Yes
2nd Subsequent Year (2014-15)	2,030,000.00	2,340,000.00	15.3%	Yes

Explanation: (required if Yes)
Carryover of unspent prior-year funds, increases in other state revenues

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	3,558,243.00	4,105,366.00	15.4%	Yes
1st Subsequent Year (2013-14)	3,340,000.00	3,820,000.00	14.4%	Yes
2nd Subsequent Year (2014-15)	3,340,000.00	3,820,000.00	14.4%	Yes

Explanation: (required if Yes)
Increase in nonpublic schools: $100k; payment to nonpublic agency for nursing services: $110k; carryover of unspent prior-year funds: $205k; increase in legal fees: $40k; interim CBO: $25k.

9.2162

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	10,448,299.00	11,208,506.00	7.3%	Not Met
1st Subsequent Year (2013-14)	10,358,966.00	11,026,083.00	6.4%	Not Met
2nd Subsequent Year (2014-15)	10,402,339.00	11,063,442.00	6.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	6,533,311.00	7,354,097.00	12.6%	Not Met
1st Subsequent Year (2013-14)	5,370,000.00	6,160,000.00	14.7%	Not Met
2nd Subsequent Year (2014-15)	5,370,000.00	6,160,000.00	14.7%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)
Carryover of prior year unspent allocations: $175k; Updated PI94-142 revenues: $30k

Explanation: Other State Revenue (linked from 6A if NOT met)
Mandated Cost reimbursements: $180k; updated lottery revenues: $80k; updated other state revenues (which are initially budgeted at 90% of prior year revenue): $200k.

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

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

Explanation: Books and Supplies (linked from 6A if NOT met)
Carryover of unspent prior-year funds, increases in other state revenues

Explanation: Services and Other Exps (linked from 6A if NOT met)
Increase in nonpublic schools: $100k; payment to nonpublic agency for nursing services: $110k; carryover of unspent prior-year funds: $205k; increase in legal fees: $40k; interim CBO: $25k.

9.2.163

7. CRITERION: Facilities Maintenance

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

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

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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

		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	479,327.00	988,651.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		961,900.00	

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

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

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

9.2.164

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.4%	7.9%	9.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.5%**	**2.6%**	**3.3%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	(3,082,215.00)	36,291,585.00	8.5%	Not Met
1st Subsequent Year (2013-14)	(50,289.05)	33,620,000.00	0.1%	Met
2nd Subsequent Year (2014-15)	902,438.61	33,680,000.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District had a 34% ending fund balance at June 30, 2009. The Board of Trustees carefully planned to spend down reserves in 2009-10, 2010-11, 2011-12 and 2012-13, until the budget is balanced in the 2013-14 year. At the end of 2013-14, the projected unrestricted ending balance is over 3% and unrestricted expenditures substantially equal unrestricted revenues..

9.2.165

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	5,707,015.00	Met
1st Subsequent Year (2013-14)	5,559,184.46	Met
2nd Subsequent Year (2014-15)	6,461,441.07	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	959,737.00	Met

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

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

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

Explanation:
(required if NOT met)

9.2.166

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

Percentage Level	District ADA		
5% or $61,000 (greater of)	0	to	300
4% or $61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,296	6,341	6,425
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	48,565,010.00	45,100,000.00	45,300,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,565,010.00	45,100,000.00	45,300,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,456,950.30	1,353,000.00	1,359,000.00
6. Reserve Standard - by Amount ($61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,456,950.30**	**1,353,000.00**	**1,359,000.00**

9.2.167

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,456,950.00	1,353,000.00	1,359,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,135,695.00	2,189,355.46	3,085,794.07
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,592,645.00	3,542,355.46	4,444,794.07
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.40%	7.85%	9.81%
District's Reserve Standard (Section 10B, Line 7):	**1,456,950.30**	**1,353,000.00**	**1,359,000.00**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

9.2.168

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

9.2169

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2012-13)	(4,095,687.00)	(4,244,147.00)	3.6%	148,460.00	Met
1st Subsequent Year (2013-14)	(3,910,000.00)	(4,040,000.00)	3.3%	130,000.00	Met
2nd Subsequent Year (2014-15)	(4,100,000.00)	(4,240,000.00)	3.4%	140,000.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2012-13)	17,400.00	17,400.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	20,000.00	20,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2012-13)	23,360.00	23,360.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	770,000.00	770,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	20,000.00	20,000.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

9.2.170

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases		01/8011, 12/8590	01/743x, 12/743x	39,954
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	5,601,911
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	1,535,230
State School Building Loans				
Compensated Absences		01/8xxx,11/8xxx,12/8xxx,13/8xxx,21/8xxx,25/8xxx	01/1xxx&2xxx,11/1xxx&2xxx,12/1xxx&2xxx,13/2xxx,21/2x	
Other Long-term Commitments (do not include OPEB):				
Mello Roos Bonds		49/8622	49/743x	13,100
Series 2008 COP		49/8622	49/743x	32,370,000
Series 2008B COP		49/8622	49/743x	36,725,000
Series 2009 COP		49/8622	49/743x	52,275,000
Series 2011 COP		49/8622	49/743x	8,620,000
Accreted Interest on G.O. Bond		51/861x	51/743x	

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	86,977	18,316	18,316	4,888
Certificates of Participation	See Below			
General Obligation Bonds	1,585,000	1,705,000	1,840,000	2,000,000
Supp Early Retirement Program	383,808	383,808	383,808	383,807
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello Roos Bonds	943,745	940,946	938,190	939,521
Series 2008 COP	1,569,505	1,569,505	1,569,505	1,569,505
Series 2008B COP	1,843,194	1,843,194	1,843,194	1,843,194
Series 2009 COP	3,059,539	3,067,414	3,163,489	3,167,764
Series 2011 COP	0	567,410	557,456	557,732
Accreted Interest on G.O. Bond	725,768	672,003	607,082	528,534
Total Annual Payments:	10,197,536	10,767,596	10,921,040	10,994,945
Has total annual payment increased over prior year (2011-12)?		**Yes**	**Yes**	**Yes**

9.2.172

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District begins making payments on its Series 2011 COP in 2012-13.

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

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

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

No

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

Explanation: (Required if Yes)

9.2.173

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

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

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,980,414.00	3,064,036.00
b. OPEB unfunded actuarial accrued liability (UAAL)	593,005.00	336,496.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2010	Jun 30, 2011

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	441,083.00	336,496.00
1st Subsequent Year (2013-14)	441,083.00	336,496.00
2nd Subsequent Year (2014-15)	441,083.00	336,496.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	253,781.00	288,794.00
1st Subsequent Year (2013-14)	266,470.00	303,233.00
2nd Subsequent Year (2014-15)	279,794.00	318,395.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	178,034.00	195,931.00
1st Subsequent Year (2013-14)	214,023.00	225,079.00
2nd Subsequent Year (2014-15)	228,343.00	253,828.00

d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	32	33
1st Subsequent Year (2013-14)	32	33
2nd Subsequent Year (2014-15)	32	33

4. Comments:

9.2.174

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		

4. Comments:

9.2.175

S8. Status of Labor Agreements

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

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

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

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

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

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

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

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	311.8	293.9	293.9	293.9

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

9.2.176

Negotiations Not Settled

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

9.2.177

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	185.1	177.1	177.1	177.1

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

9.2.178

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

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

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	44.2	44.7	44.7	44.7

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

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

9.2.180

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

9.2.181

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)

The previous Assistant Superintendent of Business and Operations left the district in October 2012. The new Assistant Superintendent began work in November 2012.

End of School District First Interim Criteria and Standards Review

9.2.182

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:

2012-13 Budget Committee Update

AGENDA ITEM AREA:

Information

REQUESTED BY:

Scott Leaman, Superintendent
Audrey Kilpatrick
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 18, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

The district is currently deficit spending and faced with budget reductions. Board direction to staff over the past several years regarding the necessary budget reductions is to use a balanced approach. While it is clear that budget cuts have been and continue to be necessary in the coming years, taking a balanced approach to cuts is a strong interest of district constituents in an effort to maintain jobs and minimize program impact. Board directed staff to achieve a balanced budget by the 2013-14 budget year.

Based on the 2012-13 First Interim report, total reductions of $5.67 million ($2.97 million in on-going reductions and $2.7 million in one-time reductions) were necessary over this time period to achieve a balanced budget. The targeted reductions for the 2013-14 budget is $5.3 million. With the passage of Proposition 30 – the State has eliminated the potential "trigger cut" of $441/ADA to the District. The District was able to increase their Revenue Limit by approximately $1.2 million for 2012-13. With this increase in on-going funding the previous projected reductions for 2013-14 of $6.5 million has decreased to $5.3 million.

<u>Budget Committee</u>

9.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2011-12 Budget Committee Update

Budget Committee

The Budget Committee began meeting in September 2012 to identify reduction recommendations for the Board of Trustees. The Committee Guidelines and Timeline are attached (Exhibit 1). The Committee met throughout October, November and December. They collected and evaluated over 400 budget reduction suggestions. Their work and dedication is appreciated and invaluable to our budget process.

All the budget reduction suggestions were costed out when possible and assigned points based on the Budget Committee Rubric and Criteria (Exhibit 2). The higher the point value, the higher the negative impact to district students, parents, and staff. The Budget Committee solicited feedback from their constituency groups on the suggestions and voted accordingly. We have attached all budget reduction suggestions that would realize a savings for your review (Exhibit 3).

Next Steps

Deficit spending is budgeted for the current and subsequent years. While 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. Based on the Budget Committee votes and input, Superintendent Leaman will compile the budget reduction recommendations for Board review in January 2013.

RECOMMENDATION:

Administration recommends the Board accept the 2012-13 Budget Committee update.

9.3.1

Western Placer Unified School District

2012-13 Budget Committee
Guidelines

Purpose of the Committee

1. Develop an understanding of the financial implications for the current budget.
2. Establish criteria for evaluation of budget adjustments.
3. Provide input to the Superintendent on options to assist in formulating a Board recommendation to address the current budget situation.
4. Consider the district goals as they relate to fiscal options.

Roles and Responsibilities

Board of Trustees

1. Discuss, modify, and act on recommendations from the Superintendent.

Superintendent

1. Convene Committee participants
2. Establish purpose
3. Formulate Board recommendation with input from the Committee

Assistant Superintendent of Business Services

1. Provide financial information and input
2. Assist with calculation of options
3. Assist with finalization of the matrix

Committee Members

1. Attend meetings
2. Actively participate and exchange ideas and suggestions in the meetings.
3. Be open-minded and respectful of the ideas and suggestions of other members and support staff.
4. Become familiar with the mechanics of the financial management of the district as a means to assist the Committee in a productive manner.
5. Become familiar with the goals and objectives of the district.
6. Seek and communicate input from other staff and community members.
7. Work cooperatively with Committee members to develop input to the Superintendent and Board of Trustees on specific objectives established by the Superintendent.

Committee Membership

The number and representation of Committee members shall be determined by the Superintendent.

This Committee is an ad-hoc committee organized for the goals stated under, "Purpose of the Committee."

The Committee should include a mixture of staff. It should not be so small or large as to make it difficult to operate. The suggested make up of the Committee will be:

- Administration 3
- Certificated 3
- Classified 3
- Confidential 1
- Classified Manager 1
- District Support Staff

Certificated and Classified staff will be solicited from collective bargaining units (WPTA and CSEA)

The district support staff should include the following to serve as members of the committee:

- Superintendent
- Deputy Superintendent Educational Services
- Director of Human Services
- Assistant Superintendent of Business Services
- Director of Business Services
- Business Administrative Assistant

The Committee will meet on a scheduled basis.

Committee Input

Whenever possible, Committee input to the Superintendent will be developed by consensus. A consensus recommendation does not ensure the Superintendent will forward it for Board approval. If consensus is not possible, the Superintendent will be tasked with determining the appropriate course of action.

Input will be developed by the members present at regularly scheduled meetings.

Revised: September 2012

9.3.3

Western Placer Unified School District

2012-13 Budget Committee Timeline

DATE	PROCESS
September 13, 2012*	Budget Committee meeting
September 27, 2012*	Budget Committee meeting
October 15, 2012	Last date to submit budget cut suggestions/questions
November 1, 2012*	Budget committee review final list
November 28, 2012	Committee vote on suggestions
December 6, 2012*	Committee review votes
December 18, 2012	Information regarding Committee and ideas to Board
January 2013	Community presentation(s)
First BOT Meeting in Jan	Initial budget reductions proposal to Board
February 2013	Final budget reductions proposal to Board

(* Budget committee meeting dates)

All meetings will be held 3:30 – 5:00 pm in the Zebra Room

Budget Committee Members:

- Certificated Management Rep. – Jay Berns, Shelly Hoover, Kevin Kurtz
- Western Placer Teachers Association Rep. – Mike Agrippino, Jennifer Beggerly, Tara McCroskey
- Classified School Employee Rep. – Mike Kimbrough, Tammy Sommer, Roberta Giles
- Confidential Rep. – Debbie McKinnon
- Classified Management Rep. – Lauren Quinn
- District Support – Scott Leaman, Joyce Lopes, Mary Boyle, Ryan Davis, Carrie Carlson, Ginny Garcia

Revised: December 2012

9.3.4

Western Placer Unified School District

2012-13 Budget Committee
Rubric & Criteria

Criteria	Description	Scale	Values
Employment	Number of employees that could lose employment	0 – 15	0 = 0 1-3 = 5 4-6 = 10 7 or more = 15
Students Affected	Number of students directly affected by the change	0 – 20	0 = 0 1-150 = 5 151-500 = 10 501-1000 = 15 1001 or more = 20
Parent Financial Impact	Number of parents affected financially more than $100	0 – 15	0 = 0 1-150 = 5 151-300 = 10 301 or more = 15
Sites	Number of sites affected	0 – 11	Each site one point
Core/Supplemental/Extra Curricular & Other	Area of reduction	0 – 15	Other = 0 Extracurricular = 5 Supplemental = 10 Core = 15
Negotiable	Is the reduction itself subject to negotiation	0 – 10	Not negotiable = 0 Negotiable = 10
Amount	Total amount of reduction	0 – 5	$500,000 or more = 0 $499,999 - $250,000 = 1 $249,999 - $100,000 = 3 $99,999 or less = 5
One time or ongoing		0 – 10	Ongoing = 0 One time = 10
Impact on Future Revenue		0 – 10	No impact = 0 Some impact = 5 Large impact = 10
Safety		0 – 15	Little or no impact = 0 Possible impact = 10 High impact = 15
Salary	Is this an adjustment to baseline salary, salary schedule, step & column, longevity	0 – 15	0 = 0 1-50 = 5 51-150 = 10 151 or more = 15
Benefits	Is this an adjustment to baseline benefits	0 – 15	0 = 0 1-50 = 5 51-150 = 10 151 or more = 15

The higher the number, the more negative impact.

Revised: September 28, 2012

9.3.5

2012-13 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/Co/M/W	Employment	Students Affected	Parent $ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-155		
1	Staffing - Compensation	When State gives schools negative COLA's, employees receive same percentage reduction in pay.	UR	N	C Co M W	0	0	0	0	0	10	1	0	0	0	15	0	26	$330,000	Cost of 1% for employees.
2	Staffing - Employment	Decrease Maintenance Staffing.	UR	NN	-	5	20	0	11	0	0	5	0	0	0	0	0	41	$75,000	Would significantly reduce response time for emergency and non-emergency work orders. Possibly more cost to contract out for services. Dollar amount saved reflects average cost of 1.0 FTE.
3	Programs & Services	Increase staffing ratio in grades 9-12.	UR	NN	-	5	20	0	1	15	0	5	0	0	0	0	0	46	$86,000	$86,000 for 31:1 $218,000 for 32:1
4	Programs & Services	Increase staffing ratio in grades 6-8.	UR	NN	-	5	15	0	2	15	0	5	0	0	0	0	0	42	$66,000	$66,000 for 28:1 $ 264,000 for 30:1
5	Programs & Services	Increase class size in grades 1-3.	UR	NN	-	10	20	0	7	15	0	1	0	0	0	0	0	53	$273,000	Assumes increase to state maximum 30.7:1.
6	Staffing - Employment	Eliminate Middle School VP's.	UR	NN	-	5	20	0	2	0	0	3	0	0	10	0	0	40	$228,000	-
7	Extra Curricular	Eliminate all school extra-curricular activities that require paying staff members or subs.	UR	NN	-	0	20	0	11	5	0	3	0	0	0	0	0	39	$228,500	Dollar amount saved reflects stipends.
8	Extra Curricular	Drop athletics for three years.	UR	NN	-	0	20	0	3	5	0	0	0	0	0	0	0	28	$596,000	Reflects only coaching stipends.
9	Staffing - Compensation	Pay cuts - Every employee from the Sup down take a 1.5-2% pay cut.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	15	0	25	$660,000	2% Pay decrease for all employees.
10	Staffing - Employment	Cut back sites to one custodian.	UR	NN	-	15	20	0	11	0	0	0	0	0	10	0	0	56	$637,000	This suggestion would leave sites without maintenance and/or grounds coverage in many cases. Savings was calculated using average salary, benefits and employer costs of Custodian/Grounds man and Maintenance/Custodian positions.
11	Staffing - Employment	Cut 1.0 FTE counselor from LHS.	UR	NN	-	5	20	0	1	10	0	5	0	0	0	0	0	41	$85,000	-
12	Staffing - Employment	Eliminate Director of Special Ed position and put special education under the direction of Deputy Superintendent of Curriculum Department.	UR	NN	-	5	15	0	0	10	0	3	0	0	0	0	0	33	$134,000	-
13	Staffing - Employment	Reduce 1.0 FTE Director of Business Services.	UR	NN	-	5	0	0	0	0	0	3	0	0	0	0	0	8	$141,000	-
14	Staffing - Employment	Eliminate the Business Administrative Assistant position.	UR	NN	-	5	0	0	0	0	0	5	0	0	0	0	0	10	$72,000	In 2012-13, 8% of Business Administrative Assistant's employment expenses are restricted. Dollar amount saved reflects unrestricted portion.
15	Staffing - Employment	Ensure Business Office upper level management is properly staffed. Evaluate necessity and cost effectiveness of number of upper level management.	UR	NN	-	5	0	0	11	0	0	5	0	0	0	0	0	21	$28,000	10% Reduction for Director of Business Services 10% UR Reduction for Assistant Superintendent of Business
16	Staffing - Employment	Cut 1.0 FTE grounds crew.	UR	NN	-	5	0	0	11	0	0	5	0	0	0	0	0	21	$56,000	Savings represents salary, benefits and employer costs.
17	Staffing - Employment	Cut kindergarten Aides where classes have 2 Teachers.	UR	NN	-	5	10	0	6	10	0	5	0	0	0	0	0	36	$67,000	Savings was calculated using an average salary and employer cost for Kindergarten Inst. Aides.
18	Staffing - Employment	Cut kindergarten Aides.	UR	NN	-	15	10	0	6	10	0	3	0	0	0	0	0	44	$140,000	Savings represents all salary, benefits and employers costs for current Kindergarten Instructional Aides .

9.3.b

2012-13 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/Co/M/W	Employment	Students Affected	Parent $ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
19	Staffing - Hours	All 12 month employees have mandatory furlough day during non-school time, all employees take day off on same day and shut down district, coordinate with City to do on same day City is closed, Savings would be for utilities and staff.	UR	N	C Co M W	0	0	0	0	0	10	5	10	0	10	10	0	45	$14,600	Dollar amount saved reflects the cost of 1 day for 12 month employees. WPUSD pays 1/4 of the utilities cost for the district office building.
20	Technology	Eliminate all District paid cell phones.	UR	NN	-	0	0	0	11	0	0	5	0	0	10	0	5	31	$5,660	Approx. $1180/mo x 12 mo x 40% (60% e-rate discount).
21	Contracts	Eliminate any consultants (excluding legal).	UR	NN	-	0	0	0	0	0	0	5	0	10	0	0	0	15	$95,000	Dollar amount saved reflects unrestricted for 2011-12. Includes consultants for MAA, E-Rate, mandated costs (all of which bring in unrestricted revenue to the district.
22	Staffing - Compensation	Freeze all step and column increases for one or two years for all staff, not to affect longevity.	UR	N	C Co M W	0	0	0	11	0	10	0	10	0	0	15	0	46	$543,000	Dollar amount reflects one year of savings.
23	Staffing - Employment	Eliminate Tech Support Specialist position.	UR	NN	-	5	0	0	0	0	0	5	0	0	0	0	0	10	$78,000	Average compensation for Tech Support -Specialist Position.
24	Staffing - Training	Reduce the amount of Staff Development classes, saving money on enrollment costs and substitute costs.	UR	NN	-	0	20	0	11	15	0	5	0	0	0	0	0	51	$45,000	Amount of Professional Development Block Grant Funds not already swept.
25	Staffing - Employment	Reduce 1.0 FTE ELD specialist.	UR	NN	-	5	15	0	11	10	0	5	0	0	0	0	0	46	$21,000	In 2012-13 20% unrestricted. Dollar amount saved reflects the unrestricted expenditures.
26	Programs & Services	Reduce the % of MAA money staff/site receives.	UR	NN	-	0	20	0	11	10	0	5	0	10	0	0	0	56	$6,600	Dollar amount saved reflects a 10% reduction in the 2012-13 MAA allocation. Sites currently receive 40% of the MAA revenue they generate. Reduction of this percentage in the past has led to decreased MAA participation and an overall decrease in MAA revenue.
27	Staffing - Employment	Instructional Aides only in special ed classes or specific circumstances.	UR	NN	-	15	20	0	7	0	0	3	0	0	0	5	0	50	$135,000	-
28	Reserves	Count the $750,000 wetland reserve as part of the reserve for economic uncertainty.	UR	NN	-	0	0	0	1	0	0	0	10	0	0	0	0	11	$750,000	-
29	Staffing - Compensation	Reduce any school Board stipends or benefits.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	5	5	15	$1,320	10% Reduction.
30	Efficiency	School Board packet delivered to Board members only electronically.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$65	-
31	Staffing - Employment	Eliminate Assistant Principals and/or go to a lead Teacher position.	UR	NN	-	10	20	0	4	0	0	1	0	0	10	0	0	45	$487,000	Dollar amount saved reflects salary and benefits for 4 VPs. Assume 10 days at each site for Teacher in Charge.
32	Staffing - Training	Eliminate all travel and conferences.	UR	NN	-	0	20	0	11	10	0	5	0	0	0	0	0	46	$36,000	Dollar amount reflects unrestricted workshops that are not mandatory and does not include subs. Includes food, registration and travel.
33	Programs & Services	Sweep MAA carryover.	UR	NN	-	0	0	0	11	0	0	5	10	10	0	0	0	36	$66,500	Dollar amount saved reflects 2012-13 Carryover. Sites currently receive 40% of the MAA revenue they generate. Reduction of this percentage in the past has led to decreased MAA participation and an overall decrease in MAA revenue.
34	Staffing - Employment	Eliminate one clerical position at LHS.	UR	NN	-	5	0	0	1	0	0	5	0	0	0	0	0	11	$56,000	Dollar amount saved reflects the average cost of 1.0 FTE clerical at LHS.
35	Efficiency	Reduce amount of copies made at each site, resulting in a decrease in cost for copier machines.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$27,000	Total paper usage 9,000,000. x.10=900,000x.03=$27,000. This would be an approx. 10% reduction. Director of Technology is working with Ray Morgan to bring in new technology to help reduce costs.

2012-13 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/Co/M/W	Employment	Students Affected	Parent $ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
36	Programs & Services	Reduce district office department budgets by 5-10%.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$50,000	Dollar amount saved reflects 10% reduction. Not all areas can be reduced (i.e. fingerprinting services.) The largest component is technology.
37	Programs & Services	Review/reduce core & elective subjects at LHS.	UR	NN	-	5	20	0	1	10	0	5	0	0	0	0	0	41	$50,000	Maybe cut 1.0 FTE but not on one position. Dollar amount saved reflects Teacher salary w/o benefits. Calculated on least senior LHS Teacher.
38	Programs & Services	Cut site allocations by 20%.	UR	NN	-	0	20	0	11	5	0	5	0	0	0	0	0	41	$61,000	-
39	Programs & Services	No site funds.	UR	NN	-	0	20	0	11	5	0	1	0	0	0	0	0	37	$442,000	Includes discretionary funds, unswept Tier III.
40	Staffing - Compensation	Return all salaries to pre-2009 "Extra Monies" received levels.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	15	0	25	$989,000	Per 2009-10 1st Interim Report, 3% salary schedule increase. Dollar amount saved reflects 3% reduction for all employees.
41	Programs & Services	Combine FSS & GEMS into a K-8 school and sell the FSS site.	UR	NN	-	10	10	0	2	0	0	5	0	5	10	0	0	42	$68,000	Enrollment would be > 1140 and growing. Does not meet Board guidelines. Would require additional discussion. Closure of FSS would result in $68,000 in utilities savings. Sale of site will not relieve general fund. Further investigation needed.
42	Transportation	Eliminate all busing; even outside of city limits (except for legally mandated).	UR	NN	-	10	10	15	11	0	0	5	0	0	0	0	0	51	$85,000	Special ed busing is IEP driven and cannot be eliminated.
43	Staffing - Employment	Eliminate Bilingual Secretary position in EL at district office.	R	NN	-	5	0	0	0	0	0	5	0	0	0	0	0	10	$11,700	0.31250 FTE 100% Restricted.
44	Staffing - Employment	One Principal between two schools.	UR	NN	-	10	20	0	11	10	0	3	0	0	10	0	0	64	$120,000	Average compensation for 1 Principal.
45	Staffing - Employment	Merge six elementary Principal positions into three.	UR	NN	-	5	20	0	7	10	0	1	0	0	10	0	0	53	$360,000	Average compensation for 3 elementary Principals.
46	Staffing - Employment	No Vice Principals.	UR	NN	-	10	20	0	3	10	0	1	0	0	10	0	0	54	$453,000	4.0 FTE VP reduction.
47	Efficiency	Investigate less expensive subscription services to take the place of California Streaming or eliminate California Streaming all together and encourage Teachers to use free sites like You Tube or Teacher Tube.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$14,000	This is now Safari.
48	Reserves	Pull $50,000 from deferred maintenance and return to general budget.	UR	NN	-	0	0	0	11	0	0	5	10	0	10	0	0	36	$50,000	-
49	Technology	Suspend the computer replacement fund for one year.	UR	NN	-	0	20	0	11	0	0	1	0	0	0	0	0	32	$300,000	-
50	Staffing - Employment	Eliminate one VP at LHS.	UR	NN	-	5	20	0	1	0	0	3	0	0	10	0	0	39	$131,000	-
51	Staffing - Employment	Reduce Psych staffing by 1.0 FTE.	UR	NN	-	5	10	0	11	0	0	3	0	0	0	0	0	29	$105,000	-
52	Staffing - Compensation	Increase employee health care costs so that they align with neighboring districts.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	0	15	25	$1,400,000	Based on 2010-11 health benefit costs.
53	Staffing - Compensation	All employees take a 3% reduction in pay for one year.	UR	N	C Co M W	0	0	0	0	0	10	0	10	0	0	15	0	35	$990,000	-

8.3.b

2012-13 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/Co/M/W	Employment	Students Affected	Parent $ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
54	Staffing - Training	Eliminate Teacher conferences and workshops for one year.	UR	NN	-	0	20	0	11	10	0	5	10	0	0	0	0	56	$14,500	There are several sources of funding for staff development. Title I and Title II are federal non-flexible funds that cannot be used for other purposes. 10% of Title I funds MUST be used for professional development because of District/Site Program Improvement status. State professional development funding is partially flexible. Dollar amount saved reflects unrestricted expenditures on Teacher trainings that are not mandatory and does not include subs. Includes food, registration and travel.
55	Programs & Services	Reduce the school year by allowable days.	UR	N	C Co M W	0	20	0	11	15	10	0	10	5	0	0	0	71	$1,015,000	Dollar amount saved reflects 8 less days for Teachers, Secretaries and Principals. Max allowable is 5 day reduction in school year, from 180 to 175. If Proposition 30 fails, the school year can be reduced by up to an additional 15 days over the 2012-13 and 2013-14 school years.
56	Programs & Services	Reduce Special Ed program funding by 10%.	UR	NN	-	0	15	0	11	15	0	3	0	0	0	0	0	44	$220,000	Amount represents 10% of district contribution to special ed.
57	Staffing - Compensation	Have all employees pay 10% of their PERS share for one-two years.	UR	N	C Co M W	0	0	0	0	0	10	5	10	0	0	0	15	40	$44,000	Employees pay 10% of 7% for one year.
58	Staffing - Employment	Eliminate LHS Kitchen Lead Supervisor position.	R	NN	-	5	0	0	1	0	0	5	0	0	0	0	0	11	$30,000	0.75 FTE LHS Kitchen Lead position is 100% funded out of restricted.
59	Staffing - Training	Eliminate Teacher trainings.	UR	NN	-	0	20	0	11	10	0	5	0	0	0	0	0	46	$14,500	There are several sources of funding for staff development. Title I and Title II are federal non-flexible funds that cannot be used for other purposes. 10% of Title I funds MUST be used for professional development because of District/Site Program Improvement status. State professional development funding is partially flexible. Dollar amount saved reflects unrestricted training expenditures that are not mandatory and does not include subs. Includes food, registration and travel.
60	Efficiency	Consider all "extra" personnel costs for LHS Farm and find a way to roll into one position at an overall cost savings to the district, instead of the current three 20% Teacher stipends, one caretaker, two retired staff on payroll for extra duties, others?	UR	NN	-	5	0	0	1	0	0	5	0	0	0	0	0	11	$48,000	$22k in stipends $26k additional staff
61	Miscellaneous	Charge for non-required copies.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$1,000	-
62	Extra Curricular	Cut 7th grade sports.	UR	NN	-	0	10	0	2	5	0	5	0	0	0	5	0	27	$31,000	Reflects stipends only.
63	Extra Curricular	Allow individual freshmen teams or programs to fundraise for officials and or transportation costs.	UR	NN	-	0	20	10	1	5	0	5	0	0	0	0	0	41	$10,000	Dollar amount saved is stipends for freshmen sports.
64	Extra Curricular	Eliminate full schedule bussing to athletic events and provide buses for only league games.	UR	NN	-	0	20	10	1	5	0	5	0	0	15	0	0	56	$40,000	-
65	Efficiency	Water sites every other day.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$2,000	Dollar amount saved reflects savings per each 1% reduction in water use. We currently adjust based on winter weather - 2 days per week. Summer - every other day.
66	Staffing - Employment	Reduce the Psychologist's hours or add an additional site without hiring new personnel and perhaps letting existing psychologist leave.	UR	NN	-	5	10	0	3	10	0	3	0	0	0	0	0	31	$105,000	1.0 FTE Reduction.

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
67	Programs & Services	Do not adopt any new curriculum.	UR	NN	-	0	20	0	11	15	0	3	0	0	0	0	0	49	$100,000	K-8 adoptions are currently suspended, except for special circumstances. However, ELA and Math adoptions are consumable for K-2 and must be purchased each year. High school adoptions may need to occur because of CCSS requirements.
68	Programs & Services	Eliminate OARS.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$22,500	OARS provides one-stop access to all student assessment results - STAR, CELDT, CAHSEE, H/M, HSP, HOLT, etc. as well as formative assessment info - essential for PLCs. Saves Teacher time in collecting and comparing data, both individually and in PLC.
69	Miscellaneous	Look into how much student absences cost our district and solutions that we can implement.	UR	NN	-	0	0	0	0	0	0	1	0	0	0	0	0	1	$325,000	Dollar amount saved reflects each 1% increase in attendance.
70	Programs & Services	We should eliminate all the required district tests, (end of unit post test, end of trimester tests etc.) since there is a redundancy with testing the same material twice. In the primary grades, we already use the district adopted tests that go with our math and reading series. Also grade levels compiled excellent tests that correlate with the standards, report cards, and our curriculum. Why would we need more testing?	UR	NN	-	0	20	0	11	15	0	5	0	0	0	0	0	51	$3,500	Cost of paper savings.
71	Programs & Services	Eliminate Professional Learning Communities.	UR	NN	-	0	20	0	11	15	0	5	0	0	0	0	0	51	$8,000	PLC's are a proven method of giving Teachers time to collaborate toward best instructional practices and student learning. Cost of PLC's is in initial staff development only - NOT an annual cost. Dollar amount saved reflects 2011-12 staff development expenditures for PLCs.
72	Efficiency	Use the same plastic bags in trash cans for as long as possible. Don't change them every day.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$600	Dollar amount saved reflects 10% reduction in garbage bag costs.
73	Staffing - Employment	Don't replace any retirees at the end of the year.	UR	NN	-	0	5	0	11	0	0	3	0	0	0	0	0	19	$145,000	Assuming: 1.0 FTE Certificated $100,000 1.0 FTE Classified $45,000
74	Technology	Go paperless with back-to-school packets.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$2,000	Dollar amount saved reflects 22 sheets x 2000 English, 1000 Spanish in Fall 2011 x .03 per sheet.
75	Technology	Eliminate printed progress reports.	UR	NN	-	0	20	0	11	15	0	5	0	0	0	0	0	51	$5,400	Reports are mailed on a trimester basis. We're not aware of any site mailing monthly reports. Some parent do not have online access. LHS, GEMS and TBMS have already stopped mailing home progress reports.
76	Staffing - Compensation	Require all benefitted employees to contribute to the benefit premium. Assess the contribution on a sliding scale based on salary. For example, 2% of the premium for employees earning less than $50,000, 3% of the premium for $50,001 to $80,000, 4% of the premium for employees over $80,000.	UR	N	C Co M W	0	0	0	0	0	10	1	0	0	0	0	15	26	$250,000	No change to retirees. WPTA & Management pay additional 4% of total cost. Classified (including Confidential) pay an additional 3% of total cost.
77	Staffing - Compensation	Have all PERS employees pay for the employee share of the PERS contribution.	UR	N	C Co M W	0	0	0	0	0	10	1	0	0	0	0	15	26	$440,000	-

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78	Programs & Services	Reduce general fund provided site funds by 10%.	UR	NN	-	0	20	0	11	5	0	5	0	0	0	0	0	41	$42,000	-
79	Programs & Services	Stop ordering the handwriting without tears materials.	UR	NN	-	0	20	0	7	15	0	5	0	0	0	0	0	47	$18,500	HWOT is an elementary handwriting program and assists with avoiding later OT service referrals.
80	Staffing - Employment	Share secretaries and personal assistants at the district office rather than everyone having their own.	UR	NN	-	5	10	0	11	0	0	5	0	0	0	0	0	31	$60,000	Dollar amount saved reflects 1.0 FTE average cost reduction. Support staff at the District Office: 1.00000 FTE Superintendent Secretary $96,000 1.00000 FTE Ed Services Admin Assist $54,000 - 68% UR 1.00000 FTE Business Admin Assist $71,000 - 92% UR 1.00000 FTE Spec Ed Secretary $70,000 1.00000 Maintenance Secretary $63,000 0.56250 FTE Office Clerk $20,000 0.75000 FTE Spec Ed Clerk $35,000 - 73.33% UR 0.87500 FTE Receptionist $46,000 0.31250 FTE ELD Secretary $0 - 100% Restricted Total 7.50000 FTE for $456,000 Unrestricted
81	Staffing - Employment	Eliminate the night time custodians.	UR	NN	-	15	20	0	9	0	0	0	0	0	10	0	0	54	$564,000	Much of the necessary cleaning cannot be done during the day when staff and students are present. Legal mandate to maintain a certain standard of cleanliness for health reasons. Savings represents salary, benefits and employer costs for all Custodian/Grounds man and Maintenance/Custodian currently working the night shift.
82	Programs & Services	Reduce school site supply budgets by 20% or more.	UR	NN	-	0	20	0	11	10	0	5	0	0	0	0	0	46	$42,000	Dollar amount saved reflects each 10% reduction.
83	Staffing - Hours	Improved employee attendance (reduce substitutes by 10%).	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$80,000	Based on actual 2011-12 substitute costs.
84	Extra Curricular	Eliminate Middle School Athletics.	UR	NN	-	0	20	0	2	5	0	5	0	0	0	5	0	37	$86,000	Dollar amount saved reflects stipends.
85	Staffing - Compensation	Everyone except hourly wage earners take a 5% pay cut and offset the pay cut with a better insurance option but not the high deductible option.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	15	0	25	$1,299,000	5% Reduction for WPTA, Certificated Management, Classified Management and Cabinet. If we offset the pay cut, the savings is zero.
86	Generate Revenue	Ask parents to donate $5 to help budget.	UR	NN	-	0	0	0	0	0	0	5	10	0	0	0	0	15	$32,500	$5 x 6500 students.
87	Programs & Services	Reduce special education budget by 5%.	UR	NN	-	0	15	0	11	10	0	5	0	0	0	0	0	41	$4,000	Discretionary funds and legal.
88	Technology	Require all schools to go paperless.	UR	NN	-	0	20	0	11	0	0	5	0	0	0	0	0	36	$37,000	2011-12 Site paper purchases.
89	Staffing - Employment	Eliminate all VP's at middle school and one at high school.	UR	NN	-	5	20	0	3	0	0	1	0	0	10	0	0	39	$360,000	-
90	Staffing - Employment	Eliminate campus monitor/security at all schools.	UR	NN	-	15	20	0	10	0	0	1	0	0	10	0	0	56	$303,000	-
91	Efficiency	Eliminate heat in the winter months.	UR	N	C Co M W	0	20	0	11	0	10	3	0	0	0	0	0	44	$150,000	60% of the electric bill for 5 months.
92	Transportation	Have parents carpool their kids to school.	UR	NN	-	0	20	0	11	0	0	5	0	0	0	0	0	36	$85,000	Dollar amount saved reflects home-to-school transportation. The district is mandated to provide special education transportation as outlined in a student's IEP.

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
93	Staffing - Hours	Furlough Days.	UR	N	C Co M W	0	0	0	11	0	10	3	10	0	0	15	0	49	$176,141	Dollar amount saved is per furlough day: WPTA $126,442 Certificated Management $12,040 CSEA $31,141 Confidential $2,151 Classified Management $2,666 Cabinet $1,700
94	Staffing - Compensation	Reduce all salaries by 5%.	UR	N	C Co M W	0	0	0	0	0	10	0	10	0	0	15	0	35	$1,650,000	5% Pay decrease for all employees.
95	Staffing - Compensation	Reduce all salaries by 10%.	UR	N	C Co M W	0	0	0	0	0	10	0	10	0	0	15	0	35	$3,300,000	10% Pay decrease for all employees.
96	Efficiency	On non-school days, completely shut down the school sites to save on utilities.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$95,000	Dollar amount saved reflects each 10% reduction in electricity usage.
97	Efficiency	Adjust thermostats to off by 5:00 pm daily.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$95,000	Dollar amount saved reflects each 10% reduction in electricity usage.
98	Programs & Services	Eliminate week long field trips at the elementary and middle schools.	UR	NN	-	0	10	0	2	10	0	5	0	0	0	0	0	27	$10,000	Dollar amount saved reflects stipends for Shady Creek.
99	Programs & Services	Combine CCC & Sheridan administration.	UR	NN	-	5	5	0	1	0	0	5	0	0	10	0	0	26	$45,000	Cost of 0.355 FTE Sheridan Principal.
100	Programs & Services	Increase Transportation Fees.	UR	NN	-	0	0	15	0	0	0	5	0	0	0	0	0	20	$6,700	10% Increase.
101	Staffing - Employment	Reduce or eliminate Facilities Coordinator position.	R	NN	-	5	0	0	11	0	0	3	0	10	0	0	0	29	$100,000	Funded from Developer fees. Dollar amount saved reflects 1.0 FTE reduction.
102	Reserves	Sweep all SLIP/Site Council Funds.	UR	NN	-	0	20	0	9	10	0	5	0	0	0	0	0	44	$95,000	-
103	Programs & Services	No field trips, since we are required to take all students even if they can not pay.	UR	NN	-	0	10	0	1	5	0	5	0	0	0	0	0	21	$10,000	Dollar amount saved reflects the stipends paid by the district for Shady Creek. All other field trips are cost neutral as the cost is borne by the parents.
104	Programs & Services	Cut field trips at all grade levels.	UR	NN	-	0	10	0	2	10	0	5	0	0	0	0	0	27	$10,000	Dollar amount saved reflects stipends for Shady Creek.
105	Programs & Services	Do not allow field trips to encroach on general funds.	UR	NN	-	0	10	0	2	10	0	5	0	0	0	0	0	27	$10,000	Dollar amount saved reflects stipends for Shady Creek.
106	Programs & Services	Reduce school site supply budgets by 20% or more.	UR	NN	-	0	20	0	11	5	0	5	0	0	0	0	0	41	$84,000	-
107	Extra Curricular	Parent drivers for activities.	UR	NN	-	0	10	0	3	5	0	5	0	0	10	0	0	33	$40,000	-
108	Staffing - Employment	Eliminate soon to be vacant Assistant Superintendent position of Business Services position and have it absorbed by Director of Business Services position.	UR	NN	-	5	0	0	0	0	0	3	0	0	0	0	0	8	$138,000	70% Unrestricted.
109	Programs & Services	Close Sheridan.	UR	NN	-	5	5	5	1	15	0	3	0	0	0	0	0	34	$160,000	-
110	Generate Revenue	Market our programs so that they attract ADA.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$3,250	Dollar amount saved reflects .01% increase in ADA.

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
111	Efficiency	Do not allow students to charge their cell phones and devices at school.	UR	NN	-	0	20	0	11	0	0	5	0	0	0	0	0	36	$50	Per PG&E - Average cost per kilowatt is 17.1 cent Per the NRDC - 6.1 kilowatt-hours per year to charge a cell phone. Cost to charge a cell phone is $1 per year. Dollar amount saved assumes 100 students per day charge their cell phones at school.
112	Efficiency	Make it policy to turn lights and computers off over each weekend. The same would apply to appliances and electronic equipment in each classroom.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$95,000	10% Reduction in electricity.
113	Programs & Services	Reduce administration budgets district wide.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$61,000	10% Reduction.
114	Transportation	Cut transportation and require parents to drop off students.	UR	NN	-	10	10	15	11	0	0	5	0	0	0	0	0	51	$85,000	Savings is from regular ed transportation only. Special ed transportation is IEP driven.
115	Extra Curricular	Suspend all team sports for the academic school year 2013-2014.	UR	NN	-	0	20	0	3	5	0	3	10	0	0	0	0	41	$198,700	-
116	Staffing - Hours	Have Superintendent's Secretary use flex time instead of getting paid overtime for Board meetings.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$3,850	Dollar amount saved reflects average of past three years extra time expenditures.
117	Staffing - Employment	Eliminate the SPED Program Specialist position.	UR	NN	-	5	10	0	11	10	0	3	0	0	0	0	0	39	$108,000	-
118	Efficiency	Reduce lighting at night.	UR	NN	-	0	0	0	11	0	0	5	0	0	10	0	0	26	$95,000	10% Reduction in electricity.
119	Contracts	Sheridan Elementary to pay its own copier costs (currently paid by the DO).	UR	NN	-	0	0	0	1	10	0	5	0	0	0	0	0	16	$1,700	-
120	Staffing - Employment	Eliminate or decrease VP positions at both middle schools.	UR	NN	-	5	20	0	2	0	0	3	0	0	10	0	0	40	$108,000	Dollar amount saved reflects 1.0 FTE reduction.
121	Staffing - Employment	Eliminate or decrease VP positions at high school.	UR	NN	-	5	20	0	1	0	0	3	0	0	10	0	0	39	$131,000	Dollar amount saved reflects 1.0 FTE reduction.
122	Efficiency	Combine Phoenix with LHS; close Phoenix.	UR	NN	-	5	5	0	2	0	0	3	0	0	10	0	0	25	$128,000	Elimination of PHS Principal and Custodial. Would likely require Teacher stipend (not included in savings).
123	Technology	Implement Managed Print Services (MPS).	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$10,000	Initial cost ~$10K-this will allow us to restrict and move print jobs to cheaper devices. A reduction in 10% of the district printing will more than pay for the cost of the software.
124	Technology	Implement e-fax service, which delivers faxes directly to e-mail.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	$1,200	Efax is a free option with the VoIP setup listed in 304. No paper printer, maintenance, or phone lines needed.
125	Staffing - Compensation	Cap health care costs at employee only.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	0	15	25	$804,000	Assumed package total for Kaiser Traditional employee only plus dental plus vision. Does not reflect any changes to those enrolled in high deductible plans.
126	Generate Revenue	Encourage attendance through parent education and competition.	UR	NN	-	0	5	0	11	0	0	5	0	0	0	0	0	21	$3,250	Dollar amount saved reflects .01% increase in ADA.
127	Staffing - Employment	Reduce special education classified staffing.	UR	NN	-	5	0	0	0	0	0	5	0	0	0	0	0	10	$6,900	10% Reduction for Special Education Secretary.
128	Miscellaneous	Stop purchasing breakfast, lunch, drinks, candy and snacks with Tier III funds.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$1,400	-
129	Staffing - Employment	Eliminate Director of Technology position. This position's responsibilities could be absorbed by the Coordinator of Technology Position.	UR	NN	-	5	0	0	0	0	0	3	0	0	0	0	0	8	$114,000	Coordinator of Business and Education Technology position was reclassified to Site Support Technician in 2012-13. This change is ongoing. Dollar amount saved is cost of Director of Technology.

9.3.13

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
130	Efficiency	During the furlough days- require ALL employees take the same days off, enabling site/building utility savings.	UR	N	C Co M W	0	0	0	11	0	10	5	0	0	0	0	0	26	$4,750	Dollar amount saved reflects 0.5% of electrical costs.
131	Programs & Services	Sweep all categorical funds.	UR	NN	-	0	20	0	11	10	0	1	0	0	0	0	0	42	$395,000	-
132	Efficiency	Cut site budgets by 25 percent or more.	UR	NN	-	0	20	0	11	10	0	5	0	0	0	0	0	46	$76,250	Dollar amount saved reflects a 25% reduction. See #56.
133	Staffing - Training	Cut professional development.	UR	NN	-	0	20	0	11	15	0	5	0	0	0	0	0	51	$45,000	Some professional development is required ~ for example, because the District and some Title I schools are in Program Improvement, we must spend 10% of Title I funds on professional development each year. Title II funds can ONLY be used for professional development – these are federal funds with NO flexibility. Savings reflects budgeted un-swept professional development block grant funds.
134	Programs & Services	Open a K-8 charter school to retain ADA.	UR	NN	-	0	5	0	0	0	0	5	0	0	0	0	0	10	$3,250	With the closing of ALA (Accelerated Learner Academy), we have had a handful of students enroll in our WPUSD schools. Parents seeking alternatives may be open to a K-8 or other charter school. Dollar amount saved reflect .01% increase in ADA.
135	Staffing - Compensation	Implement pay decreases.	UR	N	C Co M W	0	0	0	0	0	10	1	0	0	0	15	0	26	$330,000	1% Reduction for all employees.
136	Staffing - Compensation	Eliminate stipends.	UR	NN	-	0	0	0	11	0	0	1	0	0	0	0	0	12	$283,000	-
137	Staffing - Compensation	Have employees pay 30% of whatever health benefit plan they choose instead of having a cap.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	0	15	25	$993,000	Assumed all eligible employees (.5 FTE and above) pay 30%, no proration for those working less than 1 FTE. Does not reflect any changes to those enrolled in high deducible plans.
138	Staffing - Compensation	Reduce employee benefits.	UR	N	C Co M W	0	0	0	0	0	10	0	0	0	0	0	15	25	$533,000	10% Reduction in district health benefit costs.
139	Staffing - Employment	Eliminate the Special Ed Clerk position.	UR	NN	-	5	0	0	0	0	0	5	0	0	0	0	0	10	$35,000	In 2012-13, 26.67% of Special Ed Clerk's employment expenses are restricted. Dollar amount saved reflects unrestricted portion.
140	Generate Revenue	Maximize MAA reimbursements and allocate a greater portion to the general fund.	UR	NN	-	0	0	0	11	0	0	5	0	10	0	0	0	26	$9,900	60% of 10% increase in MAA reimbursements. Sites currently receive 40% of the MAA revenue they generate. Reduction of this percentage in the past has led to decreased MAA participation and an overall decrease in MAA revenue.
141	Staffing - Hours	Add two more furlough days to October for a full week.	UR	N	C Co M W	0	0	0	0	0	10	1	10	0	0	15	0	36	$350,000	Cost of 2 furlough days.
142	Staffing - Employment	Eliminate Vice Principal position at GEMS.	UR	NN	-	5	15	0	1	5	0	3	0	0	10	0	0	39	$108,000	-

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
143	Staffing - Compensation	A retirement incentive of paying the health care premium for those who don't yet have 15 years in this district, but are eligible to retire because they have years in another district, and they are not yet 65, so they cannot get Medicare.	UR	N	C Co M W	0	0	0	0	0	10	5	0	0	0	0	0	15	$30,000	Assume 10% of eligible employees retire.
144	Miscellaneous	Sell Twelve Bridges High School Property. Savings on taxes and annual costs.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$49,000	Dollar amount saved reflects property taxes.
145	Generate Revenue	Use OLE and Farm as field trip destinations for other school districts.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$5,000	Assuming 5 field trips at $1,000 a piece.
146	Staffing - Compensation	Eliminate furlough days and reduce all employee compensation by 10%.	UR	N	C Co M W	0	0	0	0	0	10	0	10	0	0	15	0	35	$3,300,000	-
147	Staffing - Employment	Cut all categorical positions.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	5	0	10	$48,000	DO Categorical.
148	Staffing - Employment	Eliminate Interim Assistant Superintendent of Business Services and Operations.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$43,000	-
149	Staffing - Employment	Eliminate Director of Transportation position and have Transportation fall under a different Director (Food Services, M&O, Business).	UR	NN	-	5	0	0	0	0	0	3	0	0	0	0	0	8	$120,000	-
150	Miscellaneous	Stop reimbursing the City of Lincoln for 22% of the Community Center PG&E costs.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	$7,800	Avg. Community Center $650/month PG&E.
151	Staffing - Employment	Eliminate Program Specialist position.	UR	NN	-	5	5	0	11	0	0	5	0	0	0	0	0	26	$8,900	0.15 FTE 29% Restricted. Dollar amount saved reflects unrestricted savings.
152	Staffing - Compensation	Reduce hourly compensation for MAA Coordinator to match the hourly compensation for the Medi-Cal LEA Billing Coordinator.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	5	0	10	$7,600	-
153	Reserves	Flex instructional materials funds.	UR	NN	-	0	20	0	11	0	0	3	0	0	0	0	0	34	$150,000	-
154	Staffing - Employment	PHS administered by LHS.	UR	N	M	5	5	0	2	0	10	3	0	0	0	0	0	25	$157,000	Dollar amount saved reflects 0.8 FTE Principal and 0.84375 FTE secretary salary and benefits.
155	Staffing - Compensation	Eliminate class size overage pay.	UR	N	W	0	0	0	11	15	10	3	10	0	0	0	0	49	$137,000	-
156	Staffing - Hours	Offer a stipend for one person to be in charge of alarm calls to eliminate OT.	UR	N	C	0	0	0	0	0	10	5	0	0	0	0	0	15	$4,200	Assume $2,000 stipend. In 2012-13 alarm calls changed to 1 hour call back instead of 2 hours call back minimum.
157	Staffing - Compensation	Cut all upper level staff pay by 3%.	UR	N	M	0	0	0	0	0	10	3	0	0	0	10	0	23	$110,000	Cabinet, Certificated Management & Classified Management.
158	Programs & Services	Eliminate lottery funds.	UR	N	W	0	20	0	11	10	10	3	0	0	0	0	0	54	$138,500	277 FTE at $500 each.
159	Programs & Services	Reduce lottery funds to $250.	UR	N	W	0	20	0	11	10	10	5	0	0	0	0	0	56	$69,250	277 FTE at $250 each.
160	Staffing - Employment	Eliminate after school campus supervision if we can get Teachers to do after school duty in addition to before school duty.	UR	N	W	15	20	0	7	0	10	5	0	0	0	0	0	57	$34,000	-
161	Staffing - Employment	Go back to Teachers doing recess/lunch duty after/before school duty with no stipend or increase in pay and reduce campus monitors/supervisors, etc.	UR	N	W	5	20	0	11	0	10	1	0	0	0	0	0	47	$304,000	Eliminate all campus monitors & campus/café supervisors.
162	Staffing - Hours	Reduce the after school campus supervisors from 30 minutes to 20 minutes.	UR	N	C	0	20	0	7	0	10	5	0	0	0	5	0	47	$11,000	Calculated savings of 1/3 of after school costs.

2012-13 Budget Reduction Options

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
163	Programs & Services	Discontinue purchasing any uniforms for district staff.	UR	N	C	0	0	0	0	0	10	5	0	0	0	0	0	15	$2,260	2011-12 $2276 2010-11 $146 2009-10 $4491 Dollar amount saved is average of past 3 years expenditures for maintenance and custodial staff.
164	Programs & Services	Eliminate Science program at elementary school, replace with Physical Education Teacher.	UR	N	W	15	20	0	7	10	10	1	0	0	0	0	0	63	$265,000	Assume 1 PE Teacher replaces 2 science Teachers.
165	Staffing - Compensation	Eliminate any district funding for association president's release time.	UR	N	C W	0	0	0	0	0	10	5	10	0	0	0	0	25	$1,000	CSEA contract provides 40 hours of release time annually for state officers. WPTA contract requires the association to reimburse the district for substitute costs for officer leave.
166	Staffing - Hours	Reduce secretary work year.	UR	N	C	0	0	0	11	0	10	5	0	0	0	0	0	26	$63,000	10% Reduction.
167	Staffing - Employment	Reduce staffing at PHS.	UR	N	C	5	5	0	1	0	10	5	0	0	10	0	0	36	$15,600	Dollar amount saved reflects 10% reduction in Principal and Secretary positions.
168	Staffing - Compensation	Cut car allowances for administrators and management.	UR	N	M	0	0	0	0	0	10	5	0	0	0	10	0	25	$67,000	Dollar amount saved reflects elimination of car allowances. Elimination of car allowances would result in payment of IRS standard mileage rate of 55.5 cents per mile reimbursement; thus, savings would be less depending upon reimbursements submitted.
169	Staffing - Compensation	Reduce car allowances for administrators and management.	UR	N	M	0	0	0	0	0	10	5	0	0	0	10	0	25	$6,700	Dollar amount saved reflects a 10% reduction.
170	Staffing - Hours	Completely close down District during Christmas Break (Employees take time off without pay or use vacation time).	UR	N	C Co M	0	0	0	0	0	10	5	10	0	0	10	0	35	$600	Utility savings.
171	Programs & Services	Eliminate Music in Elementary schools.	UR	N	W	15	20	0	7	10	10	0	0	0	0	0	0	62	$505,000	-
172	Staffing - Compensation	Eliminate all Teacher stipends.	UR	N	W	0	0	0	11	0	10	1	0	0	0	0	0	22	$265,000	Calculated cost of stipends using certificated STRS members employment costs (although other classified and non-STRS members may perform some of these services). There are additional site funded stipends on this list that are not included in the totals, i.e. Elementary Study Body Advisor, Curriculum leads, etc.
173	Staffing - Compensation	Cut percentage of stipends.	UR	N	W	0	0	0	11	0	10	5	0	0	0	0	0	26	$26,500	10% Reduction of total extra assignment stipends. See #59.
174	Staffing - Hours	Change all 12 month employees to 11 month employees.	UR	N	C Co M	0	0	0	11	0	10	1	0	0	0	15	0	37	$325,000	-
175	Staffing - Hours	Reduce custodial time & adjust allocation based on staffing ratio.	UR	N	C	5	20	0	11	0	10	5	0	0	10	0	0	61	$44,000	Dollar amount saved is based on the compensation of a Custodian/Grounds man, Step A with shift differential.
176	Staffing - Hours	Ask Teachers to limit PN days.	UR	N	W	0	0	0	0	0	10	3	0	0	0	0	15	28	$126,400	Cost of one day for WPTA members.
177	Staffing - Training	Eliminate buy-back days.	R	N	W	0	0	0	0	0	10	5	0	0	0	10	0	25	$26,500	Assumes ongoing suspension of Teacher buy-back pay.
178	Staffing - Hours	Eliminate Teacher in-service days.	UR	N	W	0	0	0	0	0	10	1	10	0	0	0	0	21	$379,000	There are 3 Teacher in-service days. Cost of 3 days for WPTA employees. In 2012-13, one was cut through mutual agreement.
179	Staffing - Hours	Reduce 0.5 FTE clerk at TBM.	UR	N	C	5	10	0	1	0	10	5	0	0	0	5	5	41	$20,000	-

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
180	Programs & Services	Eliminate elementary prep time/prep Teachers.	UR	N	W	15	20	0	7	10	10	0	0	0	0	0	0	62	$1,100,000	-
181	Staffing - Compensation	Reduce buyback hours to 4 hours per year.	UR	N	W	0	0	0	11	15	10	5	0	0	0	0	0	41	$14,000	Assuming 200 Teachers turn in for 4 hours buyback vs 6 hours buyback.
182	Staffing - Hours	Reduce kindergarten Aide time to one hour per school site and share aide between all kindergarten classes during intervention time.	UR	N	C	0	15	0	7	10	10	5	0	0	0	5	5	57	$85,000	Assume one one-hour kinder Aide at all 7 elementary schools.
183	Staffing - Compensation	Eliminate sports stipends but do not eliminate sports.	UR	N	W	0	0	0	11	5	10	3	0	0	0	0	0	29	$198,000	Reflects stipends only.
184	Reserves	Transfer Peer Assistance and Review monies to the general unrestricted fund (One time monies, not ongoing) to help fill the void.	UR	N	W	0	20	0	11	10	10	5	10	0	0	0	0	66	$21,000	Cannot transfer reserves as the window has closed. Can transfer annual allocation.
185	Staffing - Compensation	Reduce Assistant Superintendent salaries to align with Teacher salaries.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	$17,000	Adjusted for days worked and calculated for Assistant Superintendent & Deputy Superintendent.
186	Staffing - Hours	On Early Release Days, send the Instructional Aides home at 1:40 p.m. This will eliminate at least 2 hours of pay every month.	UR	N	C	0	0	0	11	0	10	5	0	0	0	5	0	31	$15,000	Assumes 16 early release days.
187	Staffing - Employment	Elementary Teachers teach the Science curriculum and do not hire extra elementary science Teachers.	UR	N	W	15	20	0	7	10	10	0	0	0	0	0	0	62	$595,000	-
188	Staffing - Employment	Eliminate one Assistant Principal at the high school and have the middle school Assistant Principals spend some time working at the high school to compensate.	UR	N	M	5	20	0	3	0	10	3	0	0	10	0	0	51	$134,000	1.0 FTE Reduction in LHS VP.
189	Staffing - Hours	Reduce Campus Supervisor hours to no more than 1.5 hours per day.	UR	N	C	0	20	0	10	5	10	5	0	0	10	5	0	65	$78,000	-
190	Extra Curricular	Reduce High School Athletics.	UR	N	W	0	10	0	1	5	10	5	0	0	0	0	0	31	$11,000	Dollar amount saved reflects a 10% reduction.
191	Programs & Services	Increase class sizes and add a Teacher Aide to the lower grades to give and score assessments.	UR	N	W	15	20	0	11	15	10	0	0	0	0	0	0	71	$946,000	Same as increase class sizes. Assumes: Elementary 30.7:1 Middle 30:1 High 32:1
192	Staffing - Compensation	Reduce Technology salaries so that they align with other neighboring districts.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	0	20	$27,400	-
193	Staffing - Training	Eliminate in-service days.	UR	N	W	0	0	0	0	0	10	1	0	0	0	15	0	26	$379,000	3 x Cost of 1 day for WPTA.
194	Staffing - Compensation	Eliminate stipends for coaches at the middle schools.	UR	N	W	0	0	0	2	5	10	5	0	0	0	0	0	22	$86,000	-
195	Staffing - Compensation	Reduce stipends for coaches at the middle schools.	UR	N	W	0	0	0	2	5	10	5	0	0	0	0	0	22	$8,600	10% Reduction.
196	Staffing - Compensation	Eliminate stipends for coaches for sports for freshmen.	UR	N	W	0	10	0	1	5	10	5	0	0	0	0	0	31	$10,800	-
197	Staffing - Compensation	Reduce stipends for coaches for sports for freshmen.	UR	N	W	0	10	0	1	5	10	5	0	0	0	0	0	31	$1,080	10% Reduction.
198	Staffing - Compensation	Eliminate stipends for coaches for 10-12th grades.	UR	N	W	0	10	0	1	5	10	3	0	0	0	0	0	29	$100,000	JV and Varsity coaching stipends
199	Staffing - Compensation	Reduce stipends for coaches for 10-12th grades.	UR	N	W	0	10	0	1	5	10	5	0	0	0	0	0	31	$10,000	10% Reduction to JV and Varsity coaching stipends.
200	Staffing - Employment	Use student safety patrol instead of classified staff at crosswalks.	UR	N	C	15	20	0	10	0	10	5	0	0	15	0	0	75	$45,000	Safety Issues.
201	Staffing - Employment	Have city of Lincoln provide crossing guards.	UR	N	C	15	20	0	10	0	10	5	0	0	15	0	0	75	$45,000	Safety Issues.

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
202	Staffing - Training	Eliminate all travel and conferences.	UR	N	M W	0	20	0	11	0	10	5	0	0	0	0	0	46	$36,000	Dollar amount reflects unrestricted workshops that are not mandatory and does not include subs. Includes food, registration and travel.
203	Staffing - Hours	Reduce PHS secretary time.	UR	N	C	5	5	0	1	0	10	5	0	0	0	5	5	36	$4,700	Dollar amount saved reflects a 10% reduction in secretary time.
204	Staffing - Compensation	Reduce Teacher pay by 50%.	UR	N	W	0	15	0	11	0	10	0	0	0	0	15	0	51	$10,650,000	-
205	Programs & Services	Reduce lottery by $100 per instructor.	UR	N	W	0	20	0	11	0	10	5	0	0	0	0	0	46	$27,700	-
206	Staffing - Compensation	Freeze Certificated health benefit cap at same level as Classified staff.	UR	N	W	0	0	0	0	0	10	1	0	0	0	0	15	26	$388,000	-
207	Staffing - Compensation	Freeze Certificated health benefit cap at current level.	UR	N	W	0	0	0	0	0	10	3	0	0	0	0	15	28	$220,000	-
208	Programs & Services	Change elementary prep offerings from music or science to physical education.	UR	N	W	15	20	0	7	10	10	0	0	0	0	0	0	62	$550,000	Assume 1 PE Teacher for every 2 Science/Music Teachers.
209	Staffing - Compensation	Freeze the Teacher and administrators' salaries.	UR	N	M W	0	0	0	0	0	10	1	10	0	0	15	0	36	$488,000	-
210	Staffing - Hours	Reduce one hour Special Education Secretary time.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	5	25	$8,700	-
211	Staffing - Hours	Reduce one hour Special Education Clerk time.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	5	25	$7,900	-
212	Staffing - Hours	Reduce CSEA minimum call-back time from 2 hours to 1 hour.	UR	N	C	0	0	0	0	0	10	5	10	0	0	0	0	25	$28,000	-
213	Staffing - Compensation	No WPTA employee column movement for 2013-14.	UR	N	W	0	0	0	0	0	10	5	10	0	0	5	0	30	$25,000	-
214	Staffing - Hours	Reduce 0.5 FTE Business Office position.	UR	N	Co	0	0	0	0	0	10	5	0	0	0	5	5	25	$30,000	In 2012-13 AP position reduced by 0.5 FTE.
215	Staffing - Hours	Reduce campus supervisor ratio by 12.5%.	UR	N	C	0	20	0	10	0	10	5	0	0	0	5	0	50	$28,000	-
216	Staffing - Compensation	Classified - Freeze longevity.	UR	N	C	0	0	0	0	0	10	5	10	0	0	5	0	30	$16,000	-
217	Staffing - Compensation	CSEA - Freeze step/column/professional growth.	UR	N	C	0	0	0	0	0	10	5	10	0	0	5	0	30	$52,000	-
218	Staffing - Hours	Reduce library tech hours from 8 to 6 hours per day.	UR	N	C	0	20	0	10	10	10	5	0	0	0	5	5	65	$31,000	2012-13 Implemented for all elementary.
219	Staffing - Compensation	Implement upper management pay cuts.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	$4,400	1% Reduction for Cabinet.
220	Staffing - Compensation	Implement Administration pay cuts.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	$36,000	1% Reduction for Cabinet, Certificated Management & Classified Management.
221	Programs & Services	Raise class sizes at all levels.	UR	N	W	15	20	0	11	15	10	0	0	0	0	0	0	71	$616,000 - $946,000	K-5 30.7:1 Range is due to 31:1 vs 32:1 in 9-12 and 28:1 vs 30:1 in 6-8
222	Staffing - Hours	Reduce lunch supervision at every site; condense lunch time.	UR	N	C	15	20	0	10	0	10	5	10	0	10	0	0	80	$18,000	10% Reduction in lunch time campus cafeteria supervisors. See #260.
223	Staffing - Hours	Reduce library hours at middle school and high school to 6 hours/day.	UR	N	C	0	20	0	3	10	10	5	0	0	0	5	0	53	$31,000	-
224	Programs & Services	Shorten 1st grade day to minimum hours required, saving on need for prep time for 1st grade Teachers.	UR	N	W	5	15	0	7	10	10	3	0	0	0	0	0	50	$216,000	Elimination of prep time for all first grade Teachers.
225	Extra Curricular	Coaches must get outside funding, find grants, etc.	UR	N	W	0	0	0	1	5	10	5	0	0	0	0	0	21	$18,000	Football reconditioning cost.
226	Staffing - Employment	Use 1 Principal per 2 elementary schools. Principal would be at each school 1/2 time.	UR	N	M	5	20	0	6	0	10	1	0	0	10	0	0	52	$380,000	-

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
227	Staffing - Employment	Have Teacher cover duties after school.	UR	N	W	15	0	0	10	0	10	5	0	0	0	0	0	40	$34,000	Eliminate after school campus supervision.
228	Programs & Services	Reduce the amount of prep time for upper grades to be equal to primary grades.	UR	N	W	5	20	0	7	10	10	3	0	0	0	0	0	55	$101,000	Based solely on minutes.
229	Programs & Services	Reduce the amount of prep time for all grades.	UR	N	W	5	20	0	7	0	10	3	0	0	0	0	0	45	$110,000	10% Reduction for elementary. Reduction of prep time in secondary can only be accomplished by increasing the number of periods or eliminating prep entirely.
230	Staffing - Employment	Eliminate Noon Supervisors, have Teachers supervise noon duty.	UR	N	W	15	0	0	10	0	10	3	0	0	0	0	0	38	$182,000	See #222.
231	Staffing - Compensation	Put school Psychologists on Teacher pay scale plus a "supervisory stipend" of some sort, rather than the management pay scale.	UR	N	M	0	0	0	0	0	10	3	0	0	0	5	0	18	$107,000	Assumes $5k stipend per psych FTE, 200 days
232	Staffing - Compensation	Reduce car allowances by 50% for all employees receiving a car allowance.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	$32,500	-
233	Staffing - Compensation	Reduce Superintendent's benefit cap to align with CSEA.	UR	N	M	0	0	0	0	0	10	5	0	0	0	0	5	20	$5,100	Average savings over the past 5 years.
234	Staffing - Compensation	Reduce Administrator and Director salaries by 4%.	UR	N	M	0	0	0	0	0	10	3	0	0	0	5	0	18	$144,000	4% Reduction for Cabinet, Certificated Management & Classified Management.
235	Staffing - Compensation	Eliminate car allowance for all school psychologists.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	$15,000	-
236	Staffing - Hours	Reduce second shift custodial hours by 2 hours each evening.	UR	N	C	0	20	0	11	0	10	1	0	0	0	5	0	47	$415,000	Savings was calculated using average salary, benefits and employer costs of all 8 hours, second shift Custodian/Grounds man and Maintenance/Custodians.
237	Staffing - Compensation	Admin to give up district paying for ACSA dues.	UR	N	M	0	0	0	0	0	10	5	0	0	0	0	0	15	$22,700	-
238	Staffing - Compensation	Eliminate all lead curriculum stipends throughout district.	UR	N	W	0	0	0	0	0	10	5	0	0	0	0	0	15	$15,000	Used 2011-12 totals and assumed no High School Department Chairs and no middle school Lead Teachers for 2012-13.
239	Generate Revenue	Saturday School held once a month at a specific location where district students are sent to make up absences that occurred during that month. Increase ADA money.	UR	N	W	0	5	0	11	0	10	5	0	0	0	0	0	31	$3,250	If ADA can be received based on a 3-hour (180 minute) Saturday minimum day, if two Teachers (one elementary and one secondary) were each paid hourly wage (approx. $50/hour district cost) and if 12 students attended, we would break even. More than 12 students would be positive. Question regarding whether parents will have students attend. Dollar amount saved reflects .01% increase in ADA.
240	Staffing - Hours	Shorten days for staff at the district office.	UR	N	C Co M	0	0	0	0	0	10	3	10	0	0	5	5	33	$248,000	10% Reduction for unrestricted district office staff including Technology Department and Transportation Director.
241	Staffing - Compensation	Eliminate middle school and high school sports and stipends.	UR	N	W	0	20	0	3	5	10	3	0	0	0	0	0	41	$196,800	-
242	Staffing - Compensation	Eliminate stipends for programs that Teachers teach and already get paid for during the day. Examples: Drama, Music and Yearbook at the high school and middle school.	UR	N	W	0	0	0	0	0	10	5	0	0	0	5	0	20	$98,000	-
243	Staffing - Hours	Reduce Data Management position to half time.	UR	N	C	5	0	0	11	0	10	5	0	0	0	5	5	41	$51,000	-
244	Staffing - Hours	Reduce Library Techs to 4 hours at elementary and 6 hours at secondary.	UR	N	C	0	20	0	10	10	10	3	0	0	0	5	0	58	$101,000	-

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						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-156		
245	Staffing - Employment	Consolidate the two LHS farm employee positions and the LHS Farm caretaker position and the three LHS farm stipends into one position with a job description and defined salary.	UR	N	C	5	0	0	1	0	10	5	0	0	0	0	0	21	$48,000	$22k in stipends $26k additional staff See #102
246	Staffing - Compensation	Reduce all employees' benefit caps to match the classified cap.	UR	N	M W	0	0	0	0	0	10	1	0	0	0	0	15	26	$390,000	Assumed decreasing WPTA cap and Superintendent cap for all plans to match all other groups.
247	Staffing - Compensation	Have WPTA, CSEA, Admin (Basically everyone in the District) pay a portion into their retirement costs (With all paying the same percentage).	UR	N	C Co M	0	0	0	0	0	10	0	0	0	0	0	15	25	$500,000	Dollar amount reflects 8% reduction in PERS expenditures.
248	Staffing - Hours	Cut Business Director job to half time.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	5	25	$71,000	-
249	Staffing - Compensation	All Administrators give up their car/gas allowances for a year.	UR	N	M	0	0	0	0	0	10	5	10	0	0	0	0	25	$45,000	Includes Superintendent, Assistant Superintendent, Deputy Superintendent, Principals and Classified Management.
250	Staffing - Compensation	All Psychologists give up their car/gas allowances for a year.	UR	N	M	0	0	0	0	0	10	5	10	0	0	0	0	25	$15,000	-
251	Staffing - Compensation	Custodial staff that work night shifts get differential pay. However, whenever school is not in session they will work a regular day shift. Proposal is to defer differential pay when traditional day shifts are worked by night staff.	UR	N	C	0	0	0	0	0	10	5	0	0	0	0	0	15	$2,600	Using the 2012-13 work calendar, hourly rates and assuming 8 furlough days.
252	Staffing - Hours	Reduce Special Education Secretary work year.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	5	25	$6,900	10% Reduction.
253	Staffing - Hours	Reduce Secretary to the Superintendent position.	UR	N	Co	0	0	0	0	0	10	5	0	0	0	5	5	25	$9,600	10% Reduction.
254	Staffing - Employment	Cut the admin job at Phoenix and have a Teacher there get a stipend to be a lead Teacher and have a Principal at a larger school (LHS) be the administrator for that school.	UR	N	M W	5	20	0	2	0	10	3	0	0	0	0	0	40	$107,000	Dollar amount saved reflects 0.8 FTE reduction in Principal at PHS and assuming a $2,000 stipend.
255	Staffing - Employment	Cut the admin job at the Sheridan and have a Teacher there get a stipend to be a lead Teacher and have a Principal at a larger school (Foskett, Coppin or First Street) be the administrator for that school.	UR	N	M W	5	10	0	2	0	10	5	0	0	0	0	0	32	$45,000	Principal at Sheridan is 0.35 FTE and is 29% funded out of unrestricted MAA revenue. Dollar amount saved reflects 0.35 FTE reduction in Principal at Sheridan. Savings would be less if a stipend were given to a lead Teacher.
256	Staffing - Hours	Reduce Business Assistant to 4 hours per day.	UR	N	Co	0	0	0	0	0	10	5	0	0	0	5	5	25	$39,000	In 2012-13, 8% of Business Administrative Assistant's employment expenses are restricted. Dollar amount saved reflects 4 hour reduction in unrestricted funding.
257	Staffing - Hours	Reduce Maintenance Secretary to 6 hours per day.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	5	25	$15,500	-
258	Programs & Services	Eliminate elementary prep time for two-three years.	UR	N	W	15	20	0	7	10	10	0	0	0	0	0	0	62	$1,100,000	Savings is per year.
259	Staffing - Hours	Reduce the Facilities Coordinator position.	R	N	M	0	0	0	11	0	10	5	0	10	0	5	0	41	$10,000	10% Reduction.
260	Staffing - Hours	Reduce Maintenance Secretary 50%.	UR	N	C	0	0	0	0	0	10	5	0	0	0	5	5	25	$31,000	-
261	Staffing - Compensation	Eliminate any leaves that cost the district money that aren't required by law.	UR	N	W	0	0	0	0	0	10	5	0	0	0	0	0	15	$10,000	Childrearing.
262	Staffing - Compensation	Only give 8 years credit to new Teachers for experience.	UR	N	W	0	0	0	0	0	10	5	0	0	0	5	0	20	$47,000	-

2012-13 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/Co/M/W	Employment	Students Affected	Parent $ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-20	0-15	0-11	0-15	0-10	0-5	0-10	0-10	0-15	0-15	0-15	0-155		
263	Staffing - Hours	Utilize Special Education Aides that do not have students on some days to fill in as subs for other aides that are out instead of bringing in a substitute worker.	UR	N	C	0	0	0	0	0	10	5	0	0	0	0	0	15	$6,000	Possibility on Fridays at elementary school. There has also been discussion of purpose of elementary RSP aides on Fridays when elementary RSP Teachers generally do not hold classes but attend IEP's, etc. Also, first two weeks of elementary school when RSP classes have not yet started. Dollar amount saved is for subs for Aides.
264	Staffing - Compensation	Reduce all stipends paid by 50%.	UR	N	W	0	0	0	11	0	10	3	0	0	0	0	0	24	$142,000	-
265	Staffing - Hours	Reduce Director of Business position.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	5	25	$14,100	10% Reduction.
266	Miscellaneous	Stop paying for all association and membership dues if from General fund and not a requirement.	UR	N	M	0	0	0	0	0	10	5	0	0	0	0	0	15	$21,000	-

UR = Unrestricted
R = Restricted
N = Negotiable
NN = Non=Negotiable
C = Negotiable for CSEA
Co = Negotiable for Confidential
M = Negotiable for Management
W = Negotiable for WPTA

The higher the points, the more negative of an impact

12.3.12

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:

Resolution to Amend WPUSD's 403(b) Retirement Plan Document with OMNI

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 18, 2012

ROLL CALL REQUIRED:

Yes

BACKGROUND:

In order to conform the Western Placer Unified School District's 403(b) Retirement Plan Document to the requirements of the Heroes Earnings Assistance and Relief Act of 2009 ("HEART") and the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA"), the Document Plan must be amended.

RECOMMENDATION:

Administration recommends the Board approve Resolution 12/13.13 to amend the Western Placer Unified School District's 403(b) Retirement Plan Document.

9.4

Western Placer Unified School District
Resolution No. 12/13.13

A RESOLUTION BEFORE THE	)
GOVERNING BOARD OF THE	)
WESTERN PLACER UNIFIED	)
SCHOOL DISTRICT TO AMEND	)
THE DISTRICT'S 403(B)	)
RETIREMENT PLAN DOCUMENT	)

WHEREAS, the Western Placer Unified School District ("Employer") maintains the Western Placer Unified School District 403(b) Retirement Plan Document ("Plan"); and

WHEREAS, the Plan was duly adopted on the 21st day of October, 2008, by the Employer; and

WHEREAS, the Employer desires to conform the Plan to the requirements of the Heroes Earnings Assistance and Relief Act of 2009 ("HEART") and the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA");

NOW, THEREFORE, BE IT RESOLVED that sections **1.16 Includible Compensation, 1.24 Severance from Employment, 4.1 Loans,** and **5.3 Minimum Distributions,** of the Plan are hereby amended to read as follows:

1.16 Includible Compensation
An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of $200,000 (or such higher maximum as may apply under Section 401(a)(17) of the Code) and increased (up to the dollar maximum) by any compensation reduction election under Section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including any Elective Deferral under the Plan). The amount of Includible Compensation is determined without regard to any community property laws. Beginning in 2009 and thereafter, such term also includes any "differential pay" that may be received while performing qualified military service under Section 414(u) of the Code.

1.24 Severance from Employment
For purpose of the Plan, Severance from Employment means severance from employment with the Employer and any Related Entity. However, a Severance from Employment also occurs on any date on which an Employee ceases to be an employee of a public school, even though the Employee may continue to be employed by a Related Employer that is another unit of the State or local government that is not a public school or in a capacity that is not employment with a public school (e.g., ceasing to be an employee performing services for a public school but continuing to work for the same State or local government employer). Notwithstanding any provision to the

9.4.1

contrary, a Participant is treated as having a severance from employment during any period that such individual is performing service in the uniformed services described in Code §3401(h)(2)(A).

4.1 Loans

Loans shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets from which the loan is made and by which the loan will be secured. Any such loans shall satisfy the requirements of Code section 72(p) and applicable Treasury Regulations.

Loan applications shall be reviewed and authorized by the Employer's agent, i.e. third party administrator, and said agent shall inform the Service Provider of such authorization so as to proceed with the Service Provider's process of issuance of the loan.

Information Coordination Concerning Loans. Each Service Provider is responsible for all information reporting and tax withholding required by applicable federal and state law in connection with distributions and loans. To minimize the instances in which Participants have taxable income as a result of loans from the Plan, the Administrator shall take such steps as may be appropriate to coordinate the limitations on loans set forth in this Section, including the collection of information from Service Providers, and transmission of information requested by any Service Provider, concerning the outstanding balance of any loans made to a Participant under the Plan or any other plan of the Employer. The Administrator shall also take such steps as may be appropriate to collect information from Service Providers, and transmission of information to any Service Provider, concerning any failure by a Participant to repay timely any loans made to a Participant under the Plan or any other plan of the Employer.

Maximum Loan Amount. No loan to a Participant under the Plan may exceed the lesser of:

(a) $50,000, reduced by the greater of (i) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or (ii) the highest outstanding balance on loans from the Plan to the Participant during the one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period); or

(b) One half of the value of the Participant's vested Account Balance (as of the valuation date immediately preceding the date on which such loan is approved by the Administrator).

For purposes of this Section 4.1, any loan from any other plan maintained by the Employer and any Related Employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of

this paragraph shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this paragraph.

Loan Repayments for Employees in Qualified Uniformed Service. Notwithstanding any other provision of an applicable Individual Agreement, loan repayments by eligible uniformed services personnel maybe suspended as permitted under Section 414(u)(4) of the Code and the terms of any loan shall be modified to conform with such requirements.

5.3 Minimum Distributions

Each Individual Agreement shall comply with the minimum distribution requirements of Section 401(a)(9) of the Code and the regulations thereunder. For purposes of applying the distribution rules of Section 401(a)(9) of the Code, each Individual Agreement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of Section 1.408-8 of the Income Tax Regulations, except as provided in Section 1.403(b)-6(e) of the Income Tax Regulations. Notwithstanding the preceding, any distributions otherwise required under this section for the 2009 tax year are waived in accordance with the provisions of the Worker, Retiree and Employer Recovery Act of 2008, unless such waiver cannot be accommodated under the Individual Agreement that governs a Participant's Account.

BE IT FURTHER RESOLVED that the Plan shall include the following new sections **5.7 Qualified Military Service Distributions** and **9.12 Qualified Military Service Benefits**:

5.7 Qualified Military Service Distributions

Any Participant whose employment is interrupted by qualified uniformed service in the military under section 414(u) of the Code and dies or incurs a Disability while so serving shall be deemed to have resumed employment with the Employer on the day preceding such death or Disability and then to have incurred a Severance From Service on the actual date of death or Disability.

Any Participant that takes a distribution from the Plan under Section 414(u) following an interruption in employment that qualifies as qualified uniformed service thereunder may not make Elective Deferrals for a period of six (6) months following the date such distribution occurred.

9.12 Qualified Military Service Benefits

Notwithstanding any other provision of this Plan, any Participant whose employment is interrupted by qualified uniformed service in the military under section 414(u) of the Code shall be entitled to all rights, benefits and protections afforded to such individuals thereunder, and such provisions are incorporated into this Plan. Uniformed services by any individual shall be determined as described in section 3401(h)(2)(A) of the Code.

BE IT FURTHER RESOLVED that this amendment is effective as required under HEART and WRERA.

IN WITNESS WHEREOF, the Employer has caused this Amendment to be adopted this 18th day of December, 2012.

Western Placer Unified School District
ATTEST BY:

Kris Wyatt, Clerk

Date

9.4.4

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:
Reopener Negotiations Regarding the Collective Bargaining Agreement Between Western Placer Unified School District and the Western Placer Teachers Association

AGENDA ITEM AREA:
Discussion/ Action

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Reopener Sunshine Proposal for WPUSD.

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Western Placer Unified School District is proposing reopener negotiations for the currently adopted Collective Bargaining Agreement with the Western Placer Teachers Association. After the District's proposal was presented to the public at the December 4, 2012 meeting, in order to allow the members of the public to become informed and have an opportunity to express themselves regarding the proposals, the Board shall now consider adopting its initial proposal.

RECOMMENDATION:

Administration recommends the Board of Trustees adopt the District's initial proposal as attached.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT
600 Sixth St., Suite 400, Lincoln, CA 95648
Ph: (916) 645-6350 • Fax: (916) 645-6356

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

Superintendent: Scott Leaman

VIA Electronic Mail & District Mail

November 13, 2012

Jennifer Tarabochia, WPTA Bargaining Chair
Lincoln Crossing Elementary School
635 Groveland Lane
Lincoln, CA 95648

Re: WPUSD Sunshine Proposal for Reopener Negotiations

Dear Jennifer,

This letter serves as notice that the District desires to negotiate contract provisions that are fiscally responsible in order to provide students with instructional programs based on a sound, realistic budget. The District is especially interested in negotiating concepts that reduce employer costs and/or achieve a fiscal savings for the District as we continue to move toward a balanced District budget. The District is opening the following articles:

- *Article VII, Teaching Hours*
- *Article IX, Class Size*
- *Article XIII, Salaries, Including Appendix B (for the 2013-2014 School Year)*
- *Article XIV, Employee Benefits*

Please note that both *Article XIII, Salaries* and *Article XIV, Employee Benefits* do not count as one of the three (3) reopeners as expressed in *Article I (A)-(B)* of the Collective Bargaining Agreement between WPUSD and WPTA.

We look forward to working together with the WPTA Bargaining Team throughout the negotiations process.

Sincerely,

Ryan Davis
Director of Human Services

CC: Scott Leaman, Superintendent (Via Email PDF)
Mary Boyle, Deputy Superintendent (Via Email PDF)
Mike Agrippino, WPTA President (Via Email PDF)

Lincoln All-America City 2006

9.5.1

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

SUBJECT:
Memorandum of Understanding with
Sierra Joint Community College District

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
Facility Funds

MEETING DATE:
December 18, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

Sierra College and Western Placer Unified School District are partners involved in the Twelve Bridges Library and land ownership at the Twelve Bridges site. Sierra College and Western Placer each hold title to parcels of land at the Twelve Bridges site. Western Placer has an interest in acquiring the parcels owned by Sierra College. A Memorandum of Understanding has been prepared granting Western Placer "the exclusive right and option to purchase the property, subject to negotiation by the Parties of the terms of a mutually agreeable Purchase and Sale Agreement." This option shall be valid through June 1, 2013.

RECOMMENDATION:

Administration recommends approval of the MOU.

9.6

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") dated as of December ___, 2012 ("Effective Date"), is made by and between **Sierra Joint Community College District**, a California School District ("Sierra"), and the **Western Placer Unified School District**, a California School District ("Western Placer"), collectively referred to as the "Parties" and singularly as "Party," with reference to the following facts:

RECITALS

A. Sierra is the owner of approximately 20 acres of unimproved real property located in the City of Lincoln, County of Placer, State of California, a portion of APN No. 329-020-043, which property is more particularly described in Exhibit A attached hereto and incorporated herein by reference (the "Property").

B. Sierra desires to grant an option to Western Placer to purchase the Property, and Western Placer desires to obtain such option from Sierra pursuant to the provisions of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises contained in this Agreement and of other valuable consideration, the receipt and sufficiency of which both Parties hereto expressly acknowledge, it is agreed as follows:

AGREEMENT

1. GRANT OF OPTION. On the terms and subject to the conditions set forth herein, Sierra grants to Western Placer, during the term of this option, the exclusive, irrevocable right and option to purchase the Property (the "Option"), subject to negotiation by the Parties of a the terms of a mutually agreeable Purchase and Sale Agreement ("Purchase Agreement"), and on the terms and conditions set forth herein.

2. OPTION TERM. The term of the Option shall commence on the Effective Date and shall continue through and including June 1, 2013 (the "Option Term"). This Option shall terminate at the expiration of the Option Term.

3. APPRAISAL. During the Option Term, Western Placer shall obtain, at its cost, an appraisal of the Property by a certified MAI appraiser selected by Western Placer ("Appraisal"). The Appraisal shall set the purchase price for the Property, subject to any offsets or adjustments negotiated by the Parties in the Purchase Agreement ("Purchase Price"). If an additional updated appraisal is necessary due to state or federal reimbursement requirements on Western Placer's purchase of the Property, Western Placer shall obtain an updated appraisal, and the Purchase Price for the Property shall be revised accordingly. The Appraisal shall be based on fair market value excluding the value of any utility improvements paid for by Western Placer.

4. CONSIDERATION FOR OPTION. The consideration for the Option shall be Five Hundred and No/100 Dollars ($500.00) (the "Option Fee"), and shall be credited toward the Purchase Price.

9.6.1

5. TITLE REPORT. Upon execution of this Agreement, Sierra shall cause Placer Title Company, 2150 Douglas Boulevard, Suite 260, Roseville, California ("Escrow Holder"), to issue a Condition of Title Guarantee, together with copies of all title exceptions ("Preliminary Report").

6. EXERCISE OF OPTION. This Option may be exercised by Western Placer by delivering to Sierra before the expiration of the Option Term written notice of the exercise ("Exercise Notice"), which shall state that the Option is exercised without condition or qualification, in the form attached hereto as Exhibit D. The following actions are conditions precedent to Western Placer exercising its Option: 1) the Parties shall agree to the form of the Purchase Agreement and shall be approved by the respective governing boards of the Parties; and 2) Sierra shall have completed all noticing requirements for approval of the Purchase Agreement set forth in Education Code section 81430, *et seq.* The date of the Exercise Notice shall hereafter be referred to as the "Exercise Date." The closing of the purchase of the Property shall take place within three (3) years after the Exercise Date, or on such other date as the Parties hereto shall mutually agree in writing and shall occur concurrently with the closing of Western Placer's purchase of adjacent property owned by Sierra, identified on the schematic design map attached hereto and incorporated herein as Exhibit B (the "Adjacent Parcel"). The Property and the Adjacent Parcel are herein collectively referred to as the "Properties."

7. DESIGNATION OF ESCROW HOLDER. Prior to or immediately following delivery to Sierra of the Exercise Notice, Western Placer shall cause an escrow to be opened with Escrow Holder, and deliver thereto a copy of the Memorandum of Option, and a copy of this executed Option Agreement and a copy of the Purchase Agreement. Sierra and Western Placer shall execute and return to Escrow Holder within twenty (20) days following its demand any instructions or instruments Escrow Holder deems necessary to close escrow.

8. [Intentionally Omitted]

9. PROPERTY DOCUMENTS. Within fifteen (15) days of the Effective Date, Sierra shall provide Western Placer with copies of all relevant studies, documents, land surveys, and any and all information which Sierra has regarding the condition of the Properties, which have not already been provided to Western Placer, including the following documents, if any, that are in its possession or under Sierra's control: (i) relevant studies, documents, land surveys, soils reports, licenses, maintenance contracts, utility contracts, management contracts, service contracts, warranties, ADA compliance, and other documents and/or contracts pertaining to the Properties, together with any amendments or modifications; (ii) any and all information that Sierra has regarding environmental matters affecting the Properties and regarding the condition of the Properties, including, but not limited to, Phase I and/or Phase II Environmental Assessments, structural, mechanical and soils conditions, the presence and location of asbestos, PCB transformers, other toxic, hazardous or contaminated substances, and underground storage tanks in, on, or about the Properties; (iii) copies of leases, easements and access agreements, CCR's, signed agreements and/or guidelines, and relative correspondence; and (iv) any and all other documents and matters relative to the ownership, operation, development and/or management of the Properties (collectively, "Property Documents"). Sierra shall have no obligation to cause any of the documents described as Property Documents to be created or produced if such document does not already exist.

10. ACCESS. Access to the Properties during the Option Term shall be given to Western Placer, its agents, employees, or contractors during normal business hours at reasonable times upon at least one (1) business day's notice to Sierra, at their own cost and risk, with adequate insurance, for the purpose of conducting its due diligence investigation of the Properties,

9.6.2

including, but not limited to, inspecting the Properties, taking samples of the soil, and conducting an environmental audit (including, an investigation of past and current uses of the Properties), determining their suitability for Western Placer's intended use, and any other matters Western Placer determines relate to the Properties. Western Placer shall restore the Properties as a result of such investigations, and return the affected portion of the Properties to their condition immediately prior to such investigation. Western Placer shall indemnify and defend Sierra against and hold Sierra harmless from all losses, costs, damages, liabilities, and expenses arising out of Western Placer's entry onto the Properties or any activity thereon by Western Placer or its agents, employees, or contractors prior to the Close of Escrow except to the extent any such losses, costs, damages, liabilities, and expenses arise out of the gross negligence or willful acts of Sierra.

11. RECORDATION OF MEMORANDUM OF OPTION. Sierra shall execute and acknowledge in recordable form, a Memorandum of Option in the form attached hereto as Exhibit E, and agrees that such Memorandum of Option shall, at Western Placer's option, and at Western Placer's expense, be recorded in the official records of the Recorder of Placer County upon Western Placer's creation of a legal description for the Property. Upon cancellation or termination of this Option, at Sierra's request, Western Placer will execute a quit claim deed in recordable form evidencing the release of all its right, title and interest in the Property.

12. REPRESENTATIONS AND WARRANTIES.

12.1 General Representations. Each of the Parties to this Agreement represents and warrants to each other Party that the persons who have executed this Agreement have been authorized to do so by the Party on whose behalf the person is signing. All documents to be delivered under this Agreement will be executed by an authorized person. Each Party has a good and legal right to enter into this Agreement and to perform all covenants of that Party contained in this Agreement. This Agreement and all other documents delivered in connection herewith have been authorized, executed, ratified, and delivered by each Party's respective Governing Board.

12.2 Specific Representations by Sierra.

12.2.1 Marketable Title. Sierra warrants that Sierra is the owner of record of the Property and has marketable and insurable title to the Property clear of restrictions, leases, liens, and other encumbrances, except a lien for real property taxes not yet due and payable. During the Term of the Agreement, Sierra shall not encumber the Property in any way, lease the Property, nor grant any property or contract right relating to the Property.

12.2.2 Litigation. There is no litigation, including any arbitration or other proceeding by or before any court, arbitrator or governmental or regulatory official, body or authority which is pending or, to the Sierra's knowledge, threatened against the Sierra relating to the Property or this transaction, there are no unsatisfied arbitration awards or judicial orders against Sierra and, to the Sierra's knowledge, there is no basis for any such arbitration or other proceeding.

12.2.3 Reports, Contracts and Other Documents. All of the documents and books and records that have been delivered or made available to Western Placer by or on behalf of Sierra are true, correct and complete copies of what they purport to be and have not been modified or amended, except as specifically noted therein. All information set forth in the exhibits and schedules to this Option Agreement is true, correct and complete in all material

respects and not misleading. Sierra does not have any actual knowledge of any significant adverse fact or condition relating to the Property which has not been specifically disclosed in writing by Sierra to Western Placer.

12.2.4 Covenants. The Sierra has not received any written notice that there is, and there does not now exist, any violation of any restriction, condition or agreement contained in any easement, restrictive covenant or any similar instrument or agreement affecting the Property or any portion thereof.

12.2.5 No Hazardous Materials. (i) There has been no production, storage or disposal at the Property of any Hazardous Materials (as defined below) by Sierra, or to the best of Sierra's knowledge, by any previous owner or tenant of the Property, except as disclosed by Sierra prior to the end of the Option Term; (ii) Hazardous Materials have not been dumped, buried, leaked, or otherwise released upon, in, or under the Property or allowed to pass on, under or through the Property at any time during or prior to Sierra's ownership of the Property; (iii) Sierra has complied with all laws, regulations, and ordinances relating to the use of all Hazardous Materials used on the Property; and (iv) there is no proceeding or inquiry by any federal, state or local governmental agency with respect to any Hazardous Materials on the Property.

"Hazardous Material," means any hazardous or toxic substance, material or waste that is (i) regulated by any local governmental authority, the State of California or the United States Government; (ii) defined as an "acutely hazardous waste," "extremely hazardous waste," "hazardous waste," or "waste" under Sections 25110.02, 25115, 25117 or 25124, or listed pursuant to Sections 25141 and 25141.5 of the California Health and Safety Code, Division 20, Chapter 6.5 (Hazardous Waste Control); (iii) defined as a "hazardous material," "hazardous substance," or "hazardous waste" under Section 25501 of the California Health and Safety Code, Division 20, Chapter 6.95 (Hazardous Materials Release Response Plans and Inventory); (iv) defined as a "hazardous substance" under Section 25281 of the California Health and Safety Code, Division 20, Chapter 6.7 (Underground Storage of Hazardous Substances); (v) petroleum; (vi) asbestos; (vii) listed under Chapter 10 of Division 4.5 of Title 22 or defined as "hazardous" or "extremely hazardous" pursuant to Division 21.5 of Title 26 of the California Code of Regulations; (viii) designated as a "hazardous waste" pursuant to Section 6903 of the Federal Resource Conservation and Recovery Act, 42 United States Code section 6901 et seq.; (ix) defined as a "hazardous substance" pursuant to Section 9601 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 United States Code section 9601 et seq.; (x) any flammable substances or explosive; or (xi) any radioactive material.

12.2.6 Operation of Property in Normal Course. After the Effective Date and prior to Close of Escrow, Sierra agrees: (i) to pay, prior to delinquency, all property taxes and assessments which become due and payable with respect to the Property; (ii) to promptly advise Western Placer of the commencement of any litigation by or against Sierra pertaining to the Property; (iii) to manage the Property generally in the same manner in which it is currently managed; (iv) to not make any alterations to the Property; and (v) to deliver to Western Placer copies of all notices relating to the Property and received by Sierra after the date hereof from governmental authorities.

9.6.4

13. GENERAL PROVISIONS.

13.1 Notices. All notices or other communications made pursuant hereto shall be in writing and shall be deemed properly delivered, given or served when (i) personally delivered against a receipted copy, or (ii) mailed by certified or registered mail, postage prepaid, to the Parties at the following addresses:

If to Sierra:

Sierra Joint Community College District
5000 Rocklin Road
Rocklin, CA 95677
ATTN: William H. Duncan IV
Fax: 916-630-4530

If to Western Placer:

Western Placer Unified School District
810 J Street
Lincoln, CA 95648
ATTN: Scott Leaman

Any such notice sent by mail shall be presumed to have been received by the addressee upon personal delivery, or by fax transmission, or seventy-two (72) hours after posting in the United States mail. Either Party may change its address for the purpose of this section by giving five (5) days prior written notice of such change to the other Party in the manner provided in this section.

13.2 Assignment. Neither Party may assign this Agreement or any rights created hereunder without the prior written consent of the other Party.

13.3 Entire Agreement. This Agreement, including all Exhibits and Memorandum contain the entire agreement of the Parties hereto with respect to the matters covered hereby, and supersedes all prior arrangements and understandings between the Parties, and no other agreement, statement or promise made by either Party hereto which is not contained therein shall be binding or valid.

13.4 Amendments. This Agreement may only be amended by written document signed by each of the Parties hereto.

13.5 Further Documents. Each Party shall, whenever and as often as it shall be requested by the other Party, execute, acknowledge and deliver or cause to be executed, acknowledged and delivered, such further instruments and documents as may be necessary in order to complete the sale, conveyance and transfer herein provided, and to do any and all other acts, and to execute, acknowledge and deliver any and all documents which are reasonably necessary to carry out the intent and purpose of this Agreement.

13.6 Severability. Should any part, term or provision of this Agreement or any document required herein to be executed be declared invalid, void or unenforceable, all remaining parts, terms and provisions hereof shall remain in full force and effect and shall in no way be invalidated, impaired or affected thereby.

9.6.5

13.7 Construction. Section headings are solely for the convenience of the Parties and are not a part of and shall not be used to interpret this Agreement. The singular form shall include the plural and vice versa. This Agreement shall not be construed as if it had been prepared by one of the Parties, but rather as if both Parties have prepared it. Unless otherwise indicated, all references to sections are to this Agreement.

13.8 Applicable Law; Venue. This Agreement shall be construed and interpreted under, and governed and enforced according to the laws of the State of California. In the event of litigation arising under this Agreement, venue shall reside exclusively in the County of Placer.

13.9 Exhibits. All Exhibits attached hereto and referred to in this Agreement are hereby incorporated by this reference as though they were fully set forth herein.

13.10 Time of the Essence. Time is of the essence of this Agreement and in each and every provision hereunder.

13.11 Counterparts. This Agreement may be executed simultaneously or in counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same Agreement.

13.12 No Waiver. No waiver of any of the provisions of this Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver. No waiver shall be binding unless executed in writing by the Party making the waiver.

13.13 Binding Effect. The provisions of this Agreement shall inure to the benefit of and be binding upon Sierra and Western Placer and their respective successors and permitted assigns.

13.14 Approval by School Boards. This Agreement and the Parties' obligations hereunder, are expressly subject to the approval of this Agreement by each Party's respective Governing Board, in the manner provided by law, and are conditioned upon execution of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

SIERRA:

Sierra Joint Community College District,
a California School District

By: _____
Name: _____
Title: _____

9.6.6

WESTERN PLACER:

Western Placer Unified School District,
a California School District

By: _____
Name: _____
Title: _____

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____, 201_ before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

_____ **[SEAL]**
Notary Public

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____, 201_ before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

_____ **[SEAL]**
Notary Public

9.6.8

Exhibit List

Exhibit A:	Legal Description of the Property
Exhibit B:	Schematic Design Map
Exhibit C:	Exercise Notice
Exhibit D:	Memorandum of Option

9.6.9

Exhibit A

(See Attached Legal Description of Property)

9.6.10

Exhibit B

(See Attached Schematic Design Map)

9.6.11

Exhibit C

(See Attached Exercise Notice)

9.6.12

VIA REGULAR MAIL
AND FACSIMILE ( ) –

Sierra Joint Community College District
5000 Rocklin Road
Rocklin, California 95677

Re: Exercise Notice – Option Agreement, APN #_____, Lincoln, California

Dear M_. _____:

This letter shall serve as notice of our exercise of the option to purchase the above referenced property. Enclosed are two (2) executed and dated copies of the Purchase and Sale Agreement attached to the Option Agreement. Please sign both and return one to me at the address given in the Option Agreement.

Very truly yours,

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____
Name: _____
Its: _____

Enclosures

9.6.13

Exhibit D

(See Attached Memorandum of Option)

9.6.14

No Recording Fee Required Pursuant To Government Code Section 27383

Recording Requested By and
When Recorded Return To:

Western Placer Unified School District
810 J Street
Lincoln, California 95648

SPACE ABOVE THIS LINE FOR RECORDER'S USE

MEMORANDUM OF OPTION

THIS MEMORANDUM OF OPTION is made this ___ day of _____, 201_, by and between **Sierra Joint Community College District**, a California School District ("Sierra"), and the **Western Placer Unified School District**, a California School District ("Western Placer").

1. Western Placer and Sierra are Parties to that certain unrecorded "Memorandum of Understanding" dated _____, 2012 (the "MOU"), the terms and conditions of which are hereby incorporated by this reference as if set forth in full herein. The MOU grants to the Western Placer or its assignee the right to acquire fee title to certain real property, including improvements thereto, situated in the County of Placer, State of California, and described as follows (the "Property"):

[See Exhibit A]

2. This Memorandum shall not be deemed to modify, alter or amend the provisions of the MOU. In the event any conflict exists between the terms of the MOU and this Memorandum, the terms of the MOU shall for all purposes govern and determine the relationship between the Sierra and Western Placer and their respective rights and duties.

Dated: _____

WESTERN PLACER:

Western Placer Unified School District,
a California School District

By: _____
Name: _____
Title: _____

Dated: _____

SIERRA:

Sierra Joint Community College District,
a California School District

By: _____
Name: _____
Title: _____

9.6.15

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____, 201_ before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

_____ **[SEAL]**
Notary Public

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____, 201_ before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

_____ **[SEAL]**
Notary Public

9.6.16

Exhibit A to Memorandum of Option

(See Attached Legal Description of Property)

9.6.17

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:
DISTRICT VOTING REPRESENTATIVE

AGENDA ITEM AREA:
ACTION

REQUESTED BY:
SCOTT LEAMAN
SUPERINTENDENT

ENCLOSURES:
YES

DEPARTMENT:
ADMINISTRATION

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
DECEMBER 18, 2012

ROLL CALL REQUIRED:
NO

BACKGROUND:

Placer County Office of Education requires a voting representative from each district to vote on the Placer County Committee. The Board of Trustees is required to select one voting representative from the current Board of Trustees.

RECOMMENDATION:

Administration recommends the Board of Trustees select a voting representative.

wp/rk/factform

9.7

PCOE
GOLD IN EDUCATION

Placer County Office of Education
360 Nevada Street, Auburn, CA 95603
(530) 889-8020 • Fax (530) 886-5841 • www.placercoe.k12.ca.us

Gayle Garbolino-Mojica, County Superintendent of Schools

Memorandum

Date: December 6, 2012

To: District Superintendents

From: Gayle Garbolino-Mojica, County Superintendent of Schools

RE: County Committee District Voting Representative Selection for 2013

Please remember to have your board select, at its upcoming December Organizational Meeting, the Voting Representative who will vote to elect members to the Placer County Committee on School District Organization in 2013—which will be held next November.

Following the selection of your district's Voting Representative, please complete and return this form no later than January 2, 2013 to Diane Edwards at dedwards@placercoe.k12.ca.us or via fax at (530) 886-5841.

Please contact my office if you have any questions. Thank you.

GGM/dc

cc: District Secretaries

Please use the following section to designate the name of the voting representative from your district who has been selected to elect individuals to the Placer County Committee on School District Organization at the 2013 Meeting of District Voting Representatives.

District Name: _____

Submitted By: _____ Date: _____

Designated Board Member Voting Representative Information:

Name: _____

Address: _____

E-mail Address: _____

Telephone: _____

9.7.1