

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

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

DISTRICT ADMINISTRATION

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

STUDENT ENROLLMENT

<u>School</u>	<u>2010 CBEDS</u>	<u>11/05/11</u>	<u>12/01/11</u>
Sheridan School (K-5)	84	80	79
First Street School (K-5)	449	463	462
Carlin C. Coppin Elementary (K-5)	420	424	411
Creekside Oaks Elementary (K-5)	620	630	616
Twelve Bridges Elementary (K-5)	716	686	661
Foskett Ranch Elementary (K-5)	543	556	534
Lincoln Crossing Elementary (K-5)	612	631	630
Glen Edwards Middle (6-8)	699	718	688
Twelve Bridges Middle School (6-8)	832	826	811
Lincoln High School (9-12)	1,496	1,499	1,442
Phoenix High School (10-12)	80	61	67
PCOE Home School	0	0	0
TOTAL:	6,551	6,574	6,526

State Preschool

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

Pre-K/Special Ed

Foskett 11
FSS PPIP 50

Adult Education 220

First-5 Program

First Street 20 A.M. /20 P.M.
Sheridan 18 A.M. /18 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 13, 2011, 7:00 P.M.
LINCOLN HIGH SCHOOL – Library
790 J Street, Lincoln, CA 95648

AGENDA

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

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

6:30 P.M. START

1. **CALL TO ORDER** – Lincoln High School Library

6:35 P.M.

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

- 2.1 **PERSONNEL**

- PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

- Public Employee Discipline/Dismissal/Release

- 2.2 **CONFERENCE WITH LABOR NEGOTIATOR**

- Bargaining groups: WPTA & CSEA Negotiations

- Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy

- Superintendent of Educational Services, Ryan Davis, Director of Human Services

- Joyce Lopes, Assistant Superintendent of Business Services

- 2.3 **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

- Superintendent

7:00 P.M.

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

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

- 3.1 **PERSONNEL**

- PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

- Public Employee Discipline/Dismissal/Release

- 3.2 **CONFERENCE WITH LABOR NEGOTIATOR**

- Bargaining groups: WPTA & CSEA Negotiations

- Agency Negotiators: Scott Leaman, Superintendent, Mary Boyle, Deputy

- Superintendent of Educational Services, Ryan Davis, Director of Human Services

- Joyce Lopes, Assistant Superintendent of Business Services

- 3.3 **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

- Superintendent

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4. 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:

4.1 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.

4.2 Appoint a Secretary to the Board

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

4.3 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.

4.4 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.

4.5 Appoint Committee Assignments

~The Board of Trustees will discuss committee assignments.

5. CONSENT AGENDA

NOTICE TO THE PUBLIC

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

5.1 Approval of Meeting Minutes for:

- November 1, & 15, 2011 Regular Board of Trustee Meeting

5.2 Approval of Warrants

5.3 Classified Personnel Report

5.4 Certificated Personnel Report

5.5 Approve Re-entry of Discipline/Expulsion for Students #10-11 L, 10-11 N, & 11-12 H.

5.6 Approve revisions to Placer County SELPA Local Plan.

5.7 Approve Williams Uniform Quarterly Complaint Report.

Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as

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authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6. REPORTS & COMMUNICATION

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

7. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

7.1 Information ATTENDANCE GOALS UPDATE - Boyle (11-12 G & O Component I, II, III, V, IV)

- The District and school sites have set goals for improved attendance, both to support increased student learning and to increase ADA revenues. Using average baseline attendance percentages for the last three years by site and for the District as a whole, a goal to increase attendance by .5% set by each site and by the District. For Phoenix High School, which as a continuation high school has a different attendance reporting mechanism, credits completed are compared to credits available to be earned during each reporting period. Phoenix High School chose a 5% increase in credits earned as their goal. To date, all sites are meeting their attendance goals, as is the District. The District average three-year attendance baseline was 95%, with a goal of 95.59%; our attendance rate to date is 96.40%. Specific information relative to each site is attached.

7.2 Action DISTRICT VOTING REPRESENTATIVE - Leaman (10-11 G & O Component 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.

7.3 Action FIRST INTERIM REPORT - Lopes (10-11 G & O Component 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).

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

7.4 Information 2011-12 BUDGET COMMITTEE UPDATE - Lopes (10-11 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

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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.

8. BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

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

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

8.2 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- January 10, 2012 7:00 P.M., Regular Meeting of the Board of Trustees, Lincoln High School, Performing Arts Theater
- January 24, 2012 7:00 P.M., Regular Meeting of the Board of Trustee, Lincoln High School, Performing Arts Theater

10. ADJOURNMENT

<p>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</p>

Posted: 120911

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**DISCLOSURE
OF ACTION
TAKEN IN
CLOSED SESSION,
IF ANY**

Western Placer Unified School District

CLOSED SESSION AGENDA

Place: Lincoln High School – High School Office

Date: Tuesday, December 13, 2011

Time: 6:20 P.M.

1. LICENSE/PERMIT DETERMINATION
 2. SECURITY MATTERS
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
 5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
 6. LIABILITY CLAIMS
 7. THREAT TO PUBLIC SERVICES OR FACILITIES
 8. **PERSONNEL**
 - * PUBLIC EMPLOYEE APPOINTMENT
 - * PUBLIC EMPLOYEE EMPLOYMENT
 - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
 - * PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
 - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
 9. **CONFERENCE WITH LABOR NEGOTIATOR**
 10. **STUDENTS**
 - * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
 - * STUDENT PRIVATE PLACEMENT
 - * INTERDISTRICT ATTENDANCE APPEAL
 - * STUDENT ASSESSMENT INSTRUMENTS
 - * STUDENT RETENTION APPEAL, Pursuant to BP 5123
1. LICENSE/PERMIT DETERMINATION
 - a. Specify the number of license or permit applications.
 2. SECURITY MATTERS
 - a. Specify law enforcement agency
 - b. Title of Officer,
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 - a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
 - b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

- c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.
- 4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
 - a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
 - b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
- 5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
 - a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
 - b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
- 6. **LIABILITY CLAIMS**
 - a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
 - b. Agency claims against.
- 7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
 - a. Consultation with: specify name of law enforcement agency and title of officer.
- 8. **PERSONNEL:**
 - A. **PUBLIC EMPLOYEE APPOINTMENT**
 - a. Identify title or position to be filled.
 - B. **PUBLIC EMPLOYEE EMPLOYMENT**
 - a. Identify title or position to be filled.
 - C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
 - a. Identify position of any employee under review.
 - D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
 - a. It is not necessary to give any additional information on the agenda.
 - E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
 - a. No information needed
- 9. **CONFERENCE WITH LABOR NEGOTIATOR**
 - a. Name any employee organization with whom negotiations to be discussed are being conducted.
 - b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
 - c. Identify by name the agency's negotiator
- 10. **STUDENTS:**
 - A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
 - B. **STUDENT PRIVATE PLACEMENT**
 - Pursuant to Board Policy 6159.2
 - C. **INTERDISTRICT ATTENDANCE APPEAL**
 - a. Education Code 35146 and 48918
 - D. **STUDENT ASSESSMENT INSTRUMENTS**
 - a. Reviewing instrument approved or adopted for statewide testing program.
 - E. **STUDENT RETENTION/ APPEAL**
 - a. Pursuant to Board Policy 5123

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/
RELEASE

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Board of Trustees

ENCLOSURES:

No

DEPARTMENT:

Ryan Davis
Director of Human Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

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

RECOMMENDATION:

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

**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:

Bargaining Groups:

WPTA & CSEA Negotiations

Agency Negotiators:

Scott Leaman, Superintendent

Mary Boyle, Deputy Superintendent

Ryan Davis, Director of Human Services

Joyce Lopes, Assistant Superintendent
of Business Services

AGENDA ITEM AREA:

Disclosure of action taken in
closed session

REQUESTED BY:

Ryan Davis

Director of Human Services

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

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.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

Public Employee Performance Evaluation -
Superintendent

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Board of Trustees

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regards to the Performance Evaluation of the Superintendent.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose any action taken in closed session in regards to the Public Employee Performance Evaluation.

REORGANIZATION

OF

THE

**BOARD OF
TRUSTEES**

**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:

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 13, 2011

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.

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)

Bylaws of the Board

BB 9121(a)

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

4.1.2

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: Boardmanship, 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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SUBJECT:

Appoint a Secretary to the
Board of Trustees

AGENDA ITEM AREA:

Reorganization of the Board of
Trustees

REQUESTED BY:

Scott Leaman
District Superintendent

ENCLOSURES:

Board Bylaws 9122

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

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.

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.

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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 13, 2011

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
- Joyce Lopes, Assistant Superintendent of Business Services
- 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.

**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:

Develop a Schedule of Regular
Meetings of 2012

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 13, 2011

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 2012 Board of Trustee meeting schedule.

BOARD OF TRUSTEE MEETING SCHEDULE FOR 2012

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)

<u>JANUARY</u> Tuesday, January 10, 2012 Tuesday, January 24, 2012	<u>JULY</u> NO FORMAL MEETINGS SCHEDULED FOR JULY (WORK STUDY SESSION AS NEEDED)
<u>FEBRUARY</u> Tuesday, February 7, 2012 Tuesday, February 21, 2012	<u>AUGUST</u> Tuesday, August 7, 2012 Tuesday, August 21, 2012
<u>MARCH</u> Tuesday, March 6, 2012 Tuesday, March 20, 2012	<u>SEPTEMBER</u> Tuesday, September 4, 2012 Tuesday, September 18, 2012
<u>APRIL</u> Tuesday, April 3, 2012 Tuesday, April 17, 2012	<u>OCTOBER</u> Tuesday, October 2, 2012 Tuesday, October 16, 2012
<u>MAY</u> Tuesday, May 1, 2012 Tuesday, May 15, 2012	<u>NOVEMBER</u> Tuesday, November 6, 2012 Tuesday, November 20, 2012 (Thanksgiving Week, Nov. 19-23)
<u>JUNE</u> Tuesday, June 5, 2012 Tuesday, June 19, 2012 (Public Hearing & Budget Adoption by 6/30/12)	<u>DECEMBER</u> Tuesday, December 4, 2012 Tuesday, December 18, 2012 (Winter Break, Dec. 17-Jan. 2)

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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

4.4.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
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:

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 13, 2011

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.

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

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

SUBJECT:

Approval of Minutes:

- November 1 & 15, 2011 -
Regular Board Meeting

AGENDA ITEM AREA:

CONSENT AGENDA

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will consider adoption of the following minutes:

- November 1 & 13, 2011 – Regular Board Meeting

RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve minutes.

Western Placer Unified School District
Regular Meeting of the Board of Trustees
November 1, 2011, 7:00 P.M.
LINCOLN HIGH SCHOOL – PERFORMING ARTS THEATER
790 J Street, Lincoln, CA 95648

MINUTES

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

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

MEMBERS PRESENT:

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

OTHERS PRESENT:

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent
Joyce Lopes, Assistant Superintendent of Business Services
Ryan Davis, Director of Personnel Services
Rosemary Knutson, Secretary to the Superintendent
Stephanie Dumm, Lincoln News Messenger

6:15 P.M. START

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

6:20 P.M.

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

- 2.1 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918**

Student Discipline/Expulsion Pursuant to E.C. 48918
Student Expulsion # 11-12 H

- 2.2 **PERSONNEL**

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

Public Employee Discipline/Dismissal/Release - CL 11/12.2

- 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
Joyce Lopes, Assistant Superintendent of Business Services

5.1.1

7:00 P.M.

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

3.1 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918

Student Discipline/Expulsion Pursuant to E.C. 48918

Student Expulsion # 11-12 H

Motion by Mr. Long, seconded by Mr. Haley, and passed by a 3-2 vote to expel student for first trimester, and bring back on a contract for the remainder of the school year. Roll call vote: Haley, Long, Wyatt, no votes by Armitage, Carras

3.2 PERSONNEL

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Public Employee Discipline/Dismissal/Release - CL 11/12.2

Mrs. Wyatt reported out, the board took action to release one classified employee.

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
Joyce Lopes, Assistant Superintendent of Business Services

No action was taken

4. CONSENT AGENDA

- 4.1 Approval of Meeting Minutes for:
- October 4, & 18, 2011 Regular Board of Trustee Meeting
- 4.2 Approval of Warrants
- 4.3 Classified Personnel Report
- 4.4 Certificated Personnel Report
- 4.5 Approve Legal Services Agreement between the Law Office of David W. Girard and Western Placer Unified School District.
- 4.6 Approve Legal Services Agreement between the Kronick, Moskowitz, Tiedemann & Girard and Western Placer Unified School District.
- 4.7 Approve Student Discipline/Stipulated Expulsion for Students #11-12 I.

Motion by Mr. Long, seconded by Mrs. Wyatt, and passed by a 5-0 vote to approve consent agenda as presented. Roll call vote: Long, Wyatt, Armitage, Haley, Carras

5. COMMUNICATION FROM THE PUBLIC

There was no communication from the public.

6. REPORTS & COMMUNICATION

- 6.1 Lincoln High School, Student Advisory, Isabella Franco was not present
- 6.2 Western Placer Teacher's Association, Mike Agrippino had no report
- 6.3 Western Placer Classified Employee Association, Mike Kimbrough had no report

5.1.2

- 6.4 Superintendent - Scott Leaman:
- Started school visits this week, had FRE today, and CCC tomorrow.
 - Over the weekend the Sacramento Bee, and the Spectrum, Senior Paper had an article on the S.C.H.O.O.L.S. group from SunCity.
 - Our organizational meeting will be held on December 6th.
 - Joyce Lopes gave a report on COP's, which closed today.

7. ♦ACTION ♦DISCUSSION ♦INFORMATION

7.1 Information TRANSITIONAL KINDERGARTEN - Boyle (11-12 G & O Component I, II, III, V, IV)

• Senate Bill 1381, which was passed in 2010, amended California Education Code to change the required birthday for admission to kindergarten and first grade. Up to and including the current 2011-2012 school year, children had to be five years of age on or before December 2 to be enrolled in kindergarten in the fall. Beginning next school year (2012-2013), children must turn five on or before November 1 to enroll in fall kindergarten; the following year (2013-2014), children must turn five on or before October 1; the following year and all ensuing years (2014-2015 and beyond), children must turn five on or before September 1 to enroll in fall kindergarten.

Mary Boyle presented a power point on Transitional Kindergarten. This is a Kindergarten Readiness Act of 2010 (SB 1381 – Simitan) She reviewed the following:

- Education Code Sections 48000.02
- Changes entry-age for Kindergarten (5 years) and for first grade (6 years) from December 2 to:
 - November 1 of the 2012 – 2013 school year
 - October 1 of the 2013 – 2014 school year
 - September 1 of the 2014 – 2015 school year & each year thereafter.
- Transitional Kindergarten: Age Eligibility
 - Voluntary for children who have their 5th birthday between:
 - November 2 & December 2 for 2012–2013 school year
 - October 2 & December for 2013-2014 school year
 - September 2 & December 2 for 2014-2015 school year & each school year thereafter
 - Mandatory for districts to offer to all age eligible children.
- Transitional Kindergarten: As Defined by SB 1381
- Planning for Implementation on:
 - Communication
 - Funding
 - Facilities & Transportation
 - Scheduling & Class Configuration
 - The TK Teacher
 - Staff Professional Development
 - PreK-Grade 1 Articulation
 - Next Steps

This was an information only item, no action was taken.

5.1.3

7.2 Action EXTENSION OF AGREEMENT WITH SUNCAL LLC. FOR HOLD ON SOUTHERN ELEMENTARY SCHOOL SITE IN LINCOLN CROSSINGS DEVELOPMENT - Lopes (11-12 G & O Component I, II, III, V, IV)

- Education Code In December 2010, The Western Placer Unified School District entered into a Memorandum of Understanding with SunCal Lincoln Crossing LLC with regards to the continued reservation of the Southern Elementary School Site in Lincoln Crossings. With this MOU, should the District wish to continue the hold on the site, it must submit a letter requesting extension as well as a check for \$25,000.00. The letter and monetary requirements are necessary annually until such time as the District acquires the site, or until November 2016 when the MOU expires. Per WPUSD's Facilities Master Plan this site will be our next elementary school location and therefore staff finds this extension necessary to retain the site for future construction as soon as funds become available.

Joyce Lopes spoke on the extension of the agreement with SunCal, to hold the property which will be used for a new school. An extension letter is required annually, and is being brought before the board for approval. Motion by Mr. Long, seconded by Mrs. Wyatt, and passed by a 5-0 vote to approve the extension of agreement.

7.3 Information/ Discussion 2011-12 DISTRICT GOALS AND OBJECTIVES - Leaman (11-12 G & O Component I, II, III, V, IV)

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

Mr. Leaman reviewed and discussed goals for the 2011-12 school year. These goals will come back for approval at a later date.

8. BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update –
 - Mr. Armitage requested an update on new facilities.

8.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Haley had no report

Mr. Long asked Mr. Agrippino to report on Shady Creek trip. Paul thanked all the staff at GEMS who participated in the annual trip. He asked about the progress on the Lincoln High School project. Asked how immunization requirements are going with our students.

Mrs. Wyatt shared she attended the Harvest Festival at CCC, and did a walking through of the new reading garden.

Mr. Armitage had no report

5.1.4

Mr. Carras reported on the Board of Trustee Dinner, and commented on the budget triggers. He shared currently 270 districts have gone to 4 days week. He asked Joyce Lopes to give an updated on Facilities at the next board meeting.

9. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- November 15, 2011 7:00 P.M., Regular Meeting of the Board of Trustees, Sheridan Elementary
- December 6, 2011 7:00 P.M., Annual Organizational Meeting of the Board of Trustees -Lincoln High School, Performing Arts Theater
- December 20, 2011 7:00 P.M., Regular Meeting of the Board of Trustee, Lincoln High School, Performing Arts Theater

10. ADJOURNMENT

There being no further business the meeting was adjourned at 7:55 p.m.

Paul Carras, Board President

Kris Wyatt, Clerk

Scott Leaman, Superintendent

Rosemary Knutson, Secretary to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

<p>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</p>

Western Placer Unified School District
Regular Meeting of the Board of Trustees
November 15, 2011, 7:00 P.M.
SHERIDAN ELEMENTARY – Multi-Purpose Building
4730 H Street, Sheridan, CA 95681

MINUTES

2010-2011 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

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

MEMBERS PRESENT:

Paul Carras, President
Kris Wyatt, Clerk
Brian Haley, Member
Damian Armitage, Member

MEMBERS ABSENT:

Paul Long, Vice President

OTHERS PRESENT:

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent
Joyce Lopes, Assistant Superintendent of Business Services
Ryan Davis, Director of Personnel Services
Rosemary Knutson, Secretary to the Superintendent
Isabella Franco, LHS Student Representative
Stephanie Dumm, Lincoln News Messenger

6:20 P.M. START

1. **CALL TO ORDER** – Sheridan Elementary School – Multi-Purpose Building

6:25 P.M.

2. **CLOSED SESSION** – Sheridan Elementary School - Staff Room – Room 5
 - 2.1 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918**
Student Discipline/Expulsion Pursuant to E.C. 48918
Student Expulsion # 11-12 J
 - 2.2 **PERSONNEL**
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Public Employee Discipline/Dismissal/Release - CL 11/12.3
 - 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
Joyce Lopes, Assistant Superintendent of Business Services

5.1.6

Minutes

7:00 P.M.

3. ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE— Sheridan Multi-Purpose Building

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

3.1 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918

Student Discipline/Expulsion Pursuant to E.C. 48918

Student Expulsion # 11-12 J

Motion by Mrs. Wyatt, seconded by Mr. Armitage, and passed by a 4-0 vote to expel student for the remained of 2011-12 school year. Roll call vote: Haley, Armitage, Wyatt, Carras

3.2 PERSONNEL

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Public Employee Discipline/Dismissal/Release - CL 11/12.3

Board approved the dismissal of one classified employee.

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
Joyce Lopes, Assistant Superintendent of Business Services

No action was taken

4. SPECIAL ORDER OF BUSINESS

4.1 School being featured: Sheridan Elementary School – Mr. Leaman introduced the Sheridan School Principal. Mr. Knutson talked about future community plan changes that will be taking place in Sheridan due to the bypass. Mr. Leaman presented Emily Sampson with a Certificate for her record setting achievement in accelerated reading. Ms. James gave a presentation in her classroom introducing the newest in 21st Century classroom technology teaching with iPads and interactive projectors.

4.2 Suspension/Expulsion Process Workshop – Michelle Cannon, Expulsion Hearing Office gave a power point training on expulsion procedures. She handed out Training Handbooks and offered an electronic version.

5. CONSENT AGENDA

5.1 Classified Personnel Report

5.2 Approve United Auburn Indian Community of the Auburn Rancheria donation to Sheridan Elementary School.

Motion by Mr. Armitage, seconded by Mrs. Wyatt, and passed by a 4-0 vote to approve consent agenda as presented. Roll call vote: Armitage, Wyatt, Haley, Carras

5.1.7

6. **COMMUNICATION FROM THE PUBLIC**

There was no communication from the public.

7. **REPORTS & COMMUNICATION**

7.1 Lincoln High School, Student Advisory, Isabella Franco reported:

- LHS had a Blood drive and many students participated
- College help center held in October
- Career Fair at Cal Expo
- Drama club presented "Breeze of the Sea", next play is in the Spring
- LHS held a Job readiness, with job training by four chamber members
- Choir concert, Christmas special will be in December
- Gave a Robotics class update
- Library is working hard to improve library
- Finals this week

7.2 Western Placer Teachers Association – Mike Agrippino had no report

7.3 Western Placer Classified Employee Association – Mike Kimbrough – Karen Roberts reported the following:

- CSEA held nomination of officers, and all of the same officers were voted in for another year
- CSEA is having their first ever Christmas get together

7.4 Superintendent - Scott Leaman reported the following:

- District office hours will remain the same during Monday and Tuesday
- Met with Willie from Sierra College
- Met with Jim Estep
- Paul Carras was recognized at the Annual PCOE Board of Trustee dinner.

8. **◆ACTION ◆DISCUSSION ◆INFORMATION**

8.1 Discussion/ **REOPENER NEGOTIATIONS REGARDING THE COLLECTIVE**
Action **BARGAINING AGREEMENT BETWEEN WESTERN PLACER**
UNIFIED SCHOOL DISTRICT AND THE WESTERN PLACER
TEACHERS ASSOCIATION

- Davis (11-12 G & O Component IV, V)

•The Western Placer Teachers Association and the Western Placer Unified School District are both proposing reopener negotiations for the newly adopted Collective Bargaining Agreement. After both Parties proposals were presented to the public at the October 18, 2011 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.

Ryan Davis spoke on the reopener of negotiations. He gave the public 4 weeks to respond with any concerns. Motion by Mrs. Wyatt, seconded by Mr. Armitage and passed by a 4-0 vote to reopen negotiations between WPTA and Western Placer Unified School District.

5.18 -

Minutes

8.2 Discussion/ ESTABLISH DISTRICT GOALS AND OBJECTIVES FOR 2011-12

- Action** – **Leaman** (09-10 G & O Component I, II, III, IV, V)
• Finalized goals and objectives are being presented to the Board for approval at this time.

Mr. Leaman presented goals for approval with minor changes. Motion by Mr. Haley, seconded by Mrs. Wyatt, and passed by a 4-0 vote to approve Goals and Objectives for 2011-12.

8.3 Discussion/ DECEMBER AND JANUARY BOARD MEETINGS - Leaman

- Action** – **Leaman** (09-10 G & O Component I, II, III, IV, V)
• Due to the holidays and required tasks, the district is requesting to change the dates of the December and January Board meetings from our regular pattern. If approved, the dates will be included in the 2012 Board calendar.

Mr. Leaman presented board meeting date changes for December 2011, and January 2012 due to the holidays, and furloughs. Motion by Mr. Armitage, seconded by Mrs. Wyatt, and passed by a 4-0 vote to approve board meeting date changes.

8.4 Action ADOPTION OF NEW AND REVISED POLICIES, REGULATIONS AND EXHIBITS – Leaman (10-11 G & O Component I, IV, V)

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

- BP/AR 0520.2 Title I Program Improvement Schools
- BP 2210 Administrative Discretion Regarding Board Policy
- AR 5113.2 Work Permits
- AR 5125.1 Release of Directory Information
- BP/AR 5126 Awards for Achievement
- BP/AR 5148 Child Care and Development
- BP/AR 5148.3 Preschool/Early Childhood Education
- BP 6300 Preschool/Early Childhood Education - DELETE
- BP/AR 6115 Ceremonies and Observances
- AR 6159.1 Procedural Safeguards and Complaints for Special Educ.
- BP 6163.4 Student Use of Technology
- AR 6164.4 Identification and Evaluation for Special Education

Motion by Mr. Haley seconded by Mr. Armitage, and passed by a 4-0 vote to approve policies as presented.

8.5 Action SINGLE PLANS FOR STUDENT ACHIEVEMENT – Boyle (10-11 G & O Component I, IV, V)

• The Single Plan for Student Achievement (SPSA) is the guiding document that each School Based Leadership Team writes to support student achievement through use of categorical funds at their site. Categorical funds include Title I, Economic Impact Aid (EIA), Pupil Retention Block Grant, GATE, California High School Exit Exam (CAHSEE), and others.

Each school annually reviews its most recent student achievement data, identifies areas for improvement, and writes goals to match those needs through the SPSA. This process is conducted through the efforts of the school administration, the faculty, and the School

5.1.9

Based Leadership Team (SBLT – Site Council). The SPSA's for schools in Program Improvement cover a two-year period.

Mary Boyle presented student plans for each school, which are required annually for review. Motion by Mrs. Wyatt, seconded by Mr. Armitage and passed by a 4-0 vote to approve Single Plans for Student Achievement.

9. BOARD OF TRUSTEES

9.1 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

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Haley loved the classroom demo, it was wonderful.

Mr. Armitage enjoyed the tour with Mr. Knutson, and his enthusiasm he shared **Mrs. Wyatt**, ditto what Damian said, the presentation was really neat, attended the Rachel Scott program at GEMS, which was the first one killed at Columbine High School. It showed schools should be a safe environment.

Mr. Carras asked about an email from an Eagle Scout.

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- December 6, 2011 7:00 P.M., Annual Reorganizational Board of Trustee Mtg. – Lincoln High School
- December 20, 2011 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School

The above meeting dates have been changed from two meetings to one meeting. There will be one meeting held on December 13th. It was the consensus of the Board of Trustees to approve rescheduling the December and January Board of Trustee meetings.

11. ADJOURNMENT

There being no further business the meeting was adjourned at 9:05 p.m.

Paul Carras, Board President

Kris Wyatt, Clerk

5.1.10

Scott Leaman, Superintendent

Rosemary Knutson, Secretary to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

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

**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:

Approval of Warrants

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Warrants may be found at
www.wpusd.k12.ca.us

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the November 1, 2011 board meeting.

RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve warrants as submitted.

Checks Dated 12/02/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85221115	12/02/2011	Mayela Cerda-Martinez	01-4300		99.05
85221116	12/02/2011	Dennis R. Feckner	01-5200		28.86
85221117	12/02/2011	Elise L. Martinez	01-4300		75.05
85221118	12/02/2011	AMERIPRIDE SERVICES INC	01-4300		1,625.48
85221119	12/02/2011	APPROVED SAFE & LOCK	01-5600		74.11
85221120	12/02/2011	BANK OF AMERICA #3819	01-5200	75.32	
			01-5800	30.00	105.32
85221121	12/02/2011	BEELE TRACTOR COMPANY INC	01-4300		477.67
85221122	12/02/2011	CAMBIUM LEARNING GROUP	01-4300		15,191.03
85221123	12/02/2011	CITRUS HEIGHTS SAW & MOWER	01-4365		1,092.55
85221124	12/02/2011	DELTA EDUCATION INC	01-4100		1,002.25
85221125	12/02/2011	ECONOMIC & PLANNING SYS. INC.	49-5800		650.00
85221126	12/02/2011	EMISSIONS RETROFIT GROUP	01-6400		53,336.24
85221127	12/02/2011	FOLLETT EDUCATIONAL SERVICES	01-4100		9,062.46
85221128	12/02/2011	GRAINGER .	01-4300		330.00
85221129	12/02/2011	HANDWRITING WITHOUT TEARS	01-4100		149.49
85221130	12/02/2011	HOUGHTON MIFFLIN COMPANY	01-4100		5,610.71
85221131	12/02/2011	K S TELECOM INC	01-5800		19,700.00
85221132	12/02/2011	LANDMARK CONSTRUCTION	14-6270	25,177.68	
			40-6270	259,958.46	285,136.14
85221133	12/02/2011	LD PRODUCTS	01-4300		72.41
85221134	12/02/2011	LINCOLN NEWS MESSENGER	01-4300		52.00
85221135	12/02/2011	LOWE'S	40-4300	5,660.64	
			40-4400	1,510.95	7,171.59
85221136	12/02/2011	PACIFIC GAS & ELECTRIC CO	01-5510		7,206.30
85221137	12/02/2011	PEARSON - PSYCHOLOGICAL CORP.	01-4300		1,318.94
85221138	12/02/2011	PEARSON SCOTT FORSEMAN	01-4100		996.08
85221139	12/02/2011	PERRY-SMITH LLP	01-5811		14,250.00
85221140	12/02/2011	PITNEY BOWES CREDIT CORP	01-5600		731.00
85221141	12/02/2011	PJ'S MAIL & PARCEL SERVICE	01-4300		16.85
85221142	12/02/2011	POSTMASTER / ADMIN	01-4300		88.00
85221143	12/02/2011	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		212.68
85221144	12/02/2011	SAC VAL JANITORIAL SALES	01-4300		52.50
85221145	12/02/2011	SACRAMENTO CO OFFICE OF ED.	01-5200		1,290.00
85221146	12/02/2011	SIERRA OFFICE SUPPLIES &	01-4300		171.13
85221147	12/02/2011	SIG EMPLOYEE BENEFITS TRUST	76-9554		589,884.50
85221148	12/02/2011	SUTTER MEDICAL FOUNDATION	01-5800		80.00
85221149	12/02/2011	Mark C. Calvo	01-4300		86.80
85221150	12/02/2011	Casey D. Hall	01-4300		22.51
85221151	12/02/2011	Kris A. Knutson	01-4300		74.69
85221152	12/02/2011	Karen A. Roberts	01-4300		65.74
85221153	12/02/2011	Pamela S. Soha	01-4300		30.40
85221154	12/02/2011	Karen L. Villa	01-4300	218.96	
			01-5600	343.16	562.12
85221155	12/02/2011	AIRGAS	01-4300		58.89
85221156	12/02/2011	ALERT SERVICES INC	01-4300		3,298.91

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Checks Dated 12/02/2011					
Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85221157	12/02/2011	ALL AWARDS	01-4300		338.60
85221158	12/02/2011	APPROVED SAFE & LOCK	01-4300		146.30
85221159	12/02/2011	ARCHIPEJAGO DBA/STUDY ISLAND LLC	01-4300		2,526.05
85221160	12/02/2011	BANK OF AMERICA #3024	01-4300	313.35	
			01-5800	24.00	337.35
85221161	12/02/2011	BULBMAN - SACRAMENTO	01-4300		27.36
85221162	12/02/2011	CALTRONICS BUSINESS SYSTEMS	01-4300	207.34	
			01-5600	280.23	487.57
85221163	12/02/2011	CLASSROOM DIRECT.COM	01-4300		57.25
85221164	12/02/2011	CYBERGUYS!	01-4300		34.66
85221165	12/02/2011	DE LAGE LANDEN	01-5600		129.51
85221166	12/02/2011	DEMCO MEDIA	01-4300		72.74
85221167	12/02/2011	DISCOUNT MAGAZINE SUB SERVICE	01-4300		81.85
85221168	12/02/2011	ESGI - EDUCATIONAL SOFTWARE FOR GUIDING INSTRUCTION	01-4300		149.00
85221169	12/02/2011	FAR WEST RENTS & READY MIX	40-4300		279.40
85221170	12/02/2011	FISCHER SCIENTIFIC	01-4300		818.71
85221171	12/02/2011	FOLLETT LIBRARY RESOURCES	01-4200		41.58
85221172	12/02/2011	FROG PUBLICATIONS	01-4300	39.06	
			Unpaid Sales Tax	2.16-	36.90
85221173	12/02/2011	IN FOCUS	01-4300	201.25	
			Unpaid Sales Tax	12.25-	189.00
85221174	12/02/2011	INK 4 EVER	01-4300		184.98
85221175	12/02/2011	JONES SCHOOL SUPPLY CO INC	01-4300	123.47	
			Unpaid Sales Tax	7.97-	115.50
85221176	12/02/2011	LAKESHORE LEARNING MATERIALS	01-4300		118.53
85221177	12/02/2011	LINCOLN ACE HARDWARE / AG	01-4300		57.99
85221178	12/02/2011	LOWE'S	01-4300		1,744.31
85221179	12/02/2011	MCGRAW-HILL	01-4300		350.26
85221180	12/02/2011	NANCY R. CRAIG DBA CLASSROOMS IN ACTION	01-5800		3,000.00
85221181	12/02/2011	NASCO MODESTO	01-4300		237.80
85221182	12/02/2011	NATIONAL CENTER FOR FATHERING INC DBA WATCH DOGS	01-4300	375.37	
			Unpaid Sales Tax	25.37-	350.00
85221183	12/02/2011	NATIONAL RECOGNITION PRODUCTS	01-4300		10.35
85221184	12/02/2011	NOVEL UNITS INC	01-4300	58.62	
			Unpaid Sales Tax	3.47-	55.15
85221185	12/02/2011	OFFICE DEPOT	01-4300		264.00
85221186	12/02/2011	ORIENTAL TRADING COMPANY INC	01-4300	249.05	
			Unpaid Sales Tax	15.07-	233.98
85221187	12/02/2011	PCOE	01-5200		200.00
85221188	12/02/2011	POSITIVE PROMOTIONS	01-4300	80.55	
			Unpaid Sales Tax	4.50-	76.05
85221189	12/02/2011	RAY MORGAN CO. / CHICO	01-4300	1,032.21	
			01-5600	41.34	1,073.55
85221190	12/02/2011	REFLECTION PRODUCT INC	01-4300	508.61	
			Unpaid Sales Tax	30.16-	478.45

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Checks Dated 12/02/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85221191	12/02/2011	RIEBES AUTO PARTS	01-4300		588.62
85221192	12/02/2011	SCHOOL MASTERS	01-4300	712.38	
			Unpaid Sales Tax	41.90-	670.48
85221193	12/02/2011	SCHOOL OUTFITTERS.COM	01-4300	855.85	
			Unpaid Sales Tax	57.85-	798.00
85221194	12/02/2011	SEW CAL MONOGRAMMING	01-4300		1,139.53
85221195	12/02/2011	SUBWAY #12889	01-4300		193.98
85221196	12/02/2011	SUNDANCE PUBLISHING	01-4300	501.98	
			Unpaid Sales Tax	32.42-	469.56
85221197	12/02/2011	TARGET BANK	01-4300		133.96
85221198	12/02/2011	TEACHER'S DISCOVERY	01-4300	107.76	
			Unpaid Sales Tax	6.51-	101.25
85221199	12/02/2011	TROXELL COMMUNICATIONS	01-4300	690.14	
			01-4400	178.58	868.72
85221200	12/02/2011	US BANK BUSINESS EQUIPMENT	01-5600		522.00
85221201	12/02/2011	WESTERN BLUE AN NWN COMPANY	01-4300		1,534.75
85221202	12/02/2011	"DANIELSEN COMPANY, THE"	13-4380	19.24	
			13-4710	1,457.75	1,476.99
85221203	12/02/2011	CROWN DISTRIBUTING INC.	13-4710		604.25
85221204	12/02/2011	ED JONES FOOD SERVICE	13-4710		5,044.73
85221205	12/02/2011	PIZZA GUYS	13-4710		976.24
85221206	12/02/2011	PROPACIFIC FRESH	13-4710		150.30
85221207	12/02/2011	SARA LEE	13-4710		339.02
85221208	12/02/2011	SEVEN UP BOTTLING CO OF SF	13-4710		171.54
85221209	12/02/2011	SYSCO SACRAMENTO	13-4380	525.90	
			13-4710	1,071.49	1,597.39
85221210	12/02/2011	VENDMART OF SACRAMENTO	13-4710		1,126.64
85221211	12/02/2011	WPUSD PETTY CASH FUND	01-4300	385.00	
			01-5300	53.62	
			01-5715	27.00	
			01-8675	305.00	
			13-4710	164.90	935.52
Total Number of Checks			97		1,055,288.65

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	83	160,754.65
13	Cafeteria Fund	10	11,652.00
14	Deferred Maintenance Fund	1	25,177.68
40	Spec Res For Capital Outlay	3	267,409.45
49	Mello Roos Capital Projects	1	650.00
76	Payroll Fund	1	589,884.50
Total Number of Checks		97	1,055,288.28
Less Unpaid Sales Tax Liability			239.63-
Net (Check Amount)			1,055,288.65

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

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Checks Dated 11/18/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85219016	11/18/2011	Mary V. Boyle	01-4300		48.95
85219017	11/18/2011	Mayela Cerda-Martinez	01-4300		107.24
85219018	11/18/2011	Leah M. Contaxis	01-5200		59.28
85219019	11/18/2011	Nancy L. Currey	01-4300	27.24	
			01-5200	85.92	113.16
85219020	11/18/2011	Gina M. Domenici	01-4300		208.82
85219021	11/18/2011	Tracey N. Lillie	01-4300	23.91	
			01-5200	169.84	
			11-5200	89.92	283.67
85219022	11/18/2011	Robert T. Lyons	01-5200		1,026.90
85219023	11/18/2011	Gurbinder K. Nijjar	01-5200		259.90
85219024	11/18/2011	Lauren M. Quinn	01-5200		54.39
85219025	11/18/2011	Melissa A. Ramirez	01-5200	34.85	
			01-5800	50.00	84.85
85219026	11/18/2011	Rachel A. Scontriano	01-5200		136.53
85219027	11/18/2011	Corie R. Volmer	01-5200		495.01
85219028	11/18/2011	Darlene R. Wenger	01-5200		63.27
85219029	11/18/2011	ACSA	01-5200		750.00
85219030	11/18/2011	AIRGAS	01-5830		15.81
85219031	11/18/2011	APPROVED SAFE & LOCK	01-4300	84.43	
			01-5600	25.82	
			13-4300	40.93	151.18
85219032	11/18/2011	AT&T	01-5560	4,170.04	
			11-5560	30.94	
			12-5560	29.13	
			13-5560	106.71	
			21-5560	74.63	4,411.45
85219033	11/18/2011	B.Z. SERVICE STATION	01-5800		272.80
85219034	11/18/2011	BANK OF AMERICA	49-5800		9,338.97
85219035	11/18/2011	BANK OF AMERICA #0287 BUSINESS CARD	01-4300		21.98
85219036	11/18/2011	C & S TELECOMMUNICATIONS INC	01-5600		460.00
85219037	11/18/2011	CalSTRS	01-3901		15,540.47
85219038	11/18/2011	CAPITOL PUBLIC FINANCE GROUP	25-5800		9,862.50
85219039	11/18/2011	CITY OF LINCOLN	01-5550	12,928.54	
			01-5570	14,564.50	27,493.04
85219040	11/18/2011	CITY OF LINCOLN / PG&E REIMB	01-5510		573.95
85219041	11/18/2011	DAWSON OIL COMPANY	01-4345	6,937.41	
			01-4350	5,312.77	12,250.18
85219042	11/18/2011	DECO TECH SYSTEMS	01-4400		291.77
85219043	11/18/2011	DELTA EDUCATION INC	01-4100		2,792.74
85219044	11/18/2011	DIVERSE NETWORK ASSOCIATES	01-5800		739.92
85219045	11/18/2011	EMISSIONS RETROFIT GROUP	01-5830		12,136.67
85219046	11/18/2011	GRAINGER	01-4300		444.56
85219047	11/18/2011	GUTIERREZ LAW GROUP	01-5810		388.50
85219048	11/18/2011	HANDWRITING WITHOUT TEARS	01-4100		1,480.49

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Checks Dated 11/18/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85219049	11/18/2011	HARCOURT INC HOUGHTON	01-4100		1,514.72
		MIFFLIN COMPANIES LLC			
85219050	11/18/2011	HOME DEPOT	01-4300		3,777.56
85219051	11/18/2011	HOUGHTON MIFFLIN COMPANY	01-4100		7,684.00
85219052	11/18/2011	INTEGRATED FIRE SYSTEMS INC	01-5600		292.50
85219053	11/18/2011	J C PAPER	01-4300		129.24
85219054	11/18/2011	KATHRYN WYFFELS	01-5200		3,125.00
85219055	11/18/2011	KRONICK MOSKOVITZ TIEDEMANN	01-5810		2,220.00
85219056	11/18/2011	LANGUAGE LINE SERVICES	01-4100	130.00	
			01-5800	95.12	225.12
85219057	11/18/2011	LINCOLN ACE HARDWARE/MAINT	01-4300		68.30
85219058	11/18/2011	LINGUI SYSTEMS INC	01-4300	342.66	
			Unpaid Sales Tax	23.16-	319.50
85219059	11/18/2011	MCGRAW-HILL	01-4100		2,994.22
85219060	11/18/2011	MEDICAB OF SACRAMENTO/SIERRA	01-5800		3,010.40
85219061	11/18/2011	MISSION UNIFORM SERVICE INC	01-4300	59.92	
			01-5800	1,195.60	1,255.52
85219062	11/18/2011	PACIFIC GAS & ELECTRIC CO	01-5510		82,115.21
85219063	11/18/2011	PCOE	01-5200		300.00
85219064	11/18/2011	PEARSON EDUCATION	01-4300		1,328.89
85219065	11/18/2011	PEARSON SCOTT FORSEMAN	01-4100		5,345.64
85219066	11/18/2011	PJ'S MAIL & PARCEL SERVICE	01-5800		30.06
85219067	11/18/2011	PLACER COUNTY TREASURER TAX COLLECTOR	01-5800		945.96
85219068	11/18/2011	PLATT ELECTRIC SUPPLY, INC.	01-4300		189.02
85219069	11/18/2011	PLUMBMASTER INC.	01-4300		106.73
85219070	11/18/2011	POSTAL PRODUCTS UNLIMITED INC	01-4300		4,387.00
85219071	11/18/2011	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600	560.28	
			01-7438	85.62	
			01-7439	357.38	1,003.28
85219072	11/18/2011	RECOLOGY FMRLY AUBURN	01-5540		270.00
		PLACER DISPOSAL			
85219073	11/18/2011	RSD - REFRIGERATION SUPPLIES	01-4300		304.59
85219074	11/18/2011	SAC VAL JANITORIAL SALES	01-4300		205.44
85219075	11/18/2011	SACRAMENTO CO OFFICE OF ED.	01-5200		5,570.00
85219076	11/18/2011	SCHOOL SERVICES OF CA INC	01-5200		175.00
85219077	11/18/2011	SIERRA OFFICE SUPPLIES &	01-4300		980.77
85219078	11/18/2011	SOUND & SIGNAL INC.	01-5800		159.00
85219079	11/18/2011	STANLEY TAYLOR	01-5600		70.00
85219080	11/18/2011	STATE OF CALIFORNIA	01-5821		128.00
85219081	11/18/2011	TARGET BANK	01-4300		68.13
85219082	11/18/2011	THE PERSONNEL ADVISOR	01-5800		179.00
85219083	11/18/2011	WAVE DIVISION HOLDINGS	01-5560		6,850.00
85219084	11/18/2011	WESTERN BLUE AN NWN COMPANY	01-4400		18,679.08
85219085	11/18/2011	WESTERN PLACER WASTE	01-5540		27.60
85219086	11/18/2011	YUBA CO. OFFICE OF EDUCATION	01-8096		6,551.00
85219087	11/18/2011	"DANIELSEN COMPANY, THE"	13-4380	247.92	

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Checks Dated 11/18/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85219087	11/18/2011	"DANIELSEN COMPANY, THE"	13-4710	6,120.02	
			Unpaid Sales Tax	2.01-	6,365.93
85219088	11/18/2011	CROWN DISTRIBUTING INC.	13-4710		677.78
85219089	11/18/2011	D & P CREAMERY	13-4710		9,329.23
85219090	11/18/2011	ED JONES FOOD SERVICE	13-4710		4,916.63
85219091	11/18/2011	LUNCH BYTE SYSTEMS	13-5800		4,882.43
85219092	11/18/2011	PIZZA GUYS	13-4710		1,070.08
85219093	11/18/2011	PROPACIFIC FRESH	13-4710		586.30
85219094	11/18/2011	SARA LEE	13-4710		1,019.85
85219095	11/18/2011	SYSCO SACRAMENTO	13-4380	496.60	
			13-4710	2,302.54	2,799.14
85219096	11/18/2011	VENDMART OF SACRAMENTO	13-4710		887.96
85219097	11/18/2011	Julia E. Allen	12-4300		47.31
85219098	11/18/2011	Rosa E. Castro	12-4300		42.89
85219099	11/18/2011	Mary L. Cullen	01-4300		68.19
85219100	11/18/2011	Gina M. Ford	01-5200		183.94
85219101	11/18/2011	Jennifer C. Hladun	01-5200		772.40
85219102	11/18/2011	Kris A. Knutson	01-4300		559.29
85219103	11/18/2011	Marcia A. Lazaro-Camacho	01-4300		105.09
85219104	11/18/2011	Linda G. Menge	01-4300		95.66
85219105	11/18/2011	Cheryl A. Metheny	01-4300		83.16
85219106	11/18/2011	Clinton J. Nelson	01-4300		45.11
85219107	11/18/2011	Jenna M. Nohel	01-4300		50.45
85219108	11/18/2011	Jason R. Noonan	01-4300		100.00
85219109	11/18/2011	Lana M. Parr	01-4300		37.48
85219110	11/18/2011	Allison V. Patterson	01-4300		73.18
85219111	11/18/2011	Karen A. Roberts	12-5200		350.00
85219112	11/18/2011	Beverly M. Ruby	01-4300		32.16
85219113	11/18/2011	Daniela M. Thompson	01-4300		78.00
85219114	11/18/2011	Joseph Uptain-Villa	01-4300		6.80
85219115	11/18/2011	AIRGAS	01-4300		126.73
85219116	11/18/2011	AMSTERDAM PRINTING & LITHO	01-4300	205.95	
			Unpaid Sales Tax	11.45-	194.50
85219117	11/18/2011	APPLE COMPUTER INC	01-4400		1,508.37
85219118	11/18/2011	CALTRONICS BUSINESS SYSTEMS	01-4300		68.95
85219119	11/18/2011	CARSON-DELLOSA PUBLISHING	01-4300		52.46
85219120	11/18/2011	DE LAGE LANDEN	01-5600		342.13
85219121	11/18/2011	DELL	01-4300		285.27
85219122	11/18/2011	DEMCO MEDIA	01-4300		67.17
85219123	11/18/2011	DIRECT PRESS 2	01-4300		78.37
85219124	11/18/2011	DISCOUNT SCHOOL SUPPLY	12-4300		1,447.64
85219125	11/18/2011	EAGLE SOFTWARE DBA AERIES SOFTWARE INC.	01-5200		1,100.00
85219126	11/18/2011	FOLLETT EDUCATIONAL SERVICES	01-4300		19.05
85219127	11/18/2011	FOLLETT LIBRARY RESOURCES	01-4200	871.61	
			40-4300	239.59	1,111.20

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Checks Dated 11/18/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85219128	11/18/2011	FOR TEACHERS ONLY DBA ATLAS PEN & PENCIL CORP.	01-4300		70.20
85219129	11/18/2011	GBC TECHNICAL SERVICE & SUPPORT	01-4300		128.28
85219130	11/18/2011	INDEPENDENT STATIONERS	01-4300		1,032.76
85219131	11/18/2011	LAKESHORE LEARNING MATERIALS	01-4300		65.28
85219132	11/18/2011	LIBRARY VIDEO COMPANY	01-4300		233.76
85219133	11/18/2011	LOVE AND LOGIC INSTITUTE, INC	12-4100	550.12	
			Unpaid Sales Tax	32.62-	517.50
85219134	11/18/2011	NASCO MODESTO	01-4300		265.27
85219135	11/18/2011	NATIONAL GEOGRAPHIC SOCIETY	01-4300		19.95
85219136	11/18/2011	OFFICE DEPOT	01-4300		1,164.27
85219137	11/18/2011	ORIENTAL TRADING COMPANY INC	01-4300	77.19	
			Unpaid Sales Tax	5.21-	71.98
85219138	11/18/2011	PCOE	01-5200		100.00
85219139	11/18/2011	POSITIVE PROMOTIONS	01-4300	215.60	
			Unpaid Sales Tax	13.15-	202.45
85219140	11/18/2011	PRINT TO MAIL	01-4300		416.09
85219141	11/18/2011	PRO-ED	01-4300	172.35	
			Unpaid Sales Tax	10.65-	161.70
85219142	11/18/2011	RAY MORGAN CO. / CHICO	01-4300	133.42-	
			01-5800	705.78	572.36
85219143	11/18/2011	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-4300		135.00
85219144	11/18/2011	RIEBES AUTO PARTS	01-4365		13.04
85219145	11/18/2011	RISO PRODUCTS OF SAC INC	01-4300		753.38
85219146	11/18/2011	SCHOLASTIC BOOKS	01-4300		63.04
85219147	11/18/2011	SCHOLASTIC MAGAZINE	01-4300		60.06
85219148	11/18/2011	SCHOOL SPECIALTY INC	01-4300		96.38
85219149	11/18/2011	SURVEILLANCE SYSTEM INT	01-5600		190.00
85219150	11/18/2011	TROXELL COMMUNICATIONS	01-4300		563.06
85219151	11/18/2011	WESTERN BLUE AN NWN COMPANY	01-4300		752.36
85219152	11/18/2011	WORLD BOOK INC	01-4200		374.30
Total Number of Checks			137		314,635.18

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	120	259,944.81
11	Adult Education Fund	2	120.86
12	Child Development Fund	6	2,467.09
13	Cafeteria Fund	12	32,684.98
21	Building Fund #1	1	74.63
25	Capital Facilities Fund	1	9,862.50
40	Spec Res For Capital Outlay	1	239.59
49	Mello Roos Capital Projects	1	9,338.97
Total Number of Checks		137	314,733.43
Less Unpaid Sales Tax Liability			98.25-
Net (Check Amount)			314,635.18

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

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Checks Dated 11/09/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85217506	11/09/2011	Rosie A. Kirkland	01-5200		34.31
85217507	11/09/2011	Deborah J. McKinnon	01-5200		44.40
85217508	11/09/2011	Anayat Sharife	01-5200		87.28
85217509	11/09/2011	A-Z BUS SALES INC	01-4365		329.04
85217510	11/09/2011	ADVANCED INTEGRATED PEST	01-5800		1,354.00
85217511	11/09/2011	ALDAR ACADEMY	01-5800		1,784.74
85217512	11/09/2011	APPROVED SAFE & LOCK	01-5600		155.56
85217513	11/09/2011	AVENTA LEARNING	01-5800		6,000.00
85217514	11/09/2011	CENTER FOR HEARING HEALTH INC	01-5800		4,376.75
85217515	11/09/2011	CHEVRON	01-4300		170.43
85217516	11/09/2011	CITRUS HEIGHTS SAW & MOWER	01-4365		26.56
85217517	11/09/2011	CITY OF LINCOLN	01-5550	12,928.54	
			01-5570	35,401.19	48,329.73
85217518	11/09/2011	DECO TECH SYSTEMS	01-4400		3,999.39
85217519	11/09/2011	EAGLE SOFTWARE DBA AERIES SOFTWARE INC.	01-5200		500.00
85217520	11/09/2011	EMPLOYMENT DEVELOPMENT DEPT.	01-3501		5,236.48
85217521	11/09/2011	ENCO	01-4300		1,611.35
85217522	11/09/2011	GRAINGER	01-4300		765.03
85217523	11/09/2011	HANDWRITING WITHOUT TEARS	01-4100		2,777.10
85217524	11/09/2011	HARBOR FREIGHT TOOLS	01-4300		651.66
85217525	11/09/2011	INNOVATIVE LEARNING CONCEPTS	01-4300		445.95
85217526	11/09/2011	J & J SCREEN & GLASS	01-5600		175.56
85217527	11/09/2011	JANE JOHNSON	01-5800		9,785.00
85217528	11/09/2011	K S TELECOM INC	01-5800		24,000.00
85217529	11/09/2011	L & H AIRCO	01-4300		236.30
85217530	11/09/2011	LAGUNA PHYSICAL THERAPY & HAND REHABILITATION	01-5800		418.00
85217531	11/09/2011	NEW HORIZONS	01-5200		3,500.00
85217532	11/09/2011	NORCAL IMAGING SYSTEMS	01-5800		2,086.00
85217533	11/09/2011	ORIENTAL TRADING COMPANY INC	01-4300	1,009.46	
			Unpaid Sales Tax	61.35	948.11
85217534	11/09/2011	PLACER LEARNING CENTER	01-5800		28,678.63
85217535	11/09/2011	QUALITY SOUND SYSTEMS	01-5600		404.37
85217536	11/09/2011	RAY MORGAN CO. / CHICO	01-5600		207.78
85217537	11/09/2011	RIEBES AUTO PARTS	01-4365	967.41	
			01-5830	174.88	1,142.29
85217538	11/09/2011	SAC VAL JANITORIAL SALES	01-4300		325.04
85217539	11/09/2011	SIERRA OFFICE SUPPLIES &	01-4300		200.29
85217540	11/09/2011	SIG SCHOOLS INSURANCE GROUP	01-3701		873.28
85217541	11/09/2011	SPEECH & LANGUAGE THERAPY	01-5800		190.00
85217542	11/09/2011	STANLEY TAYLOR	01-5600		70.00
85217543	11/09/2011	T.W. SMITH COMPANY	01-4300		121.16
85217544	11/09/2011	UNIVERSAL SPECIALTIES, INC.	01-4300		33.42
85217545	11/09/2011	US BANK CORP TRUST SERVICE	49-5800		1,575.00
85217546	11/09/2011	WILLIAM F. ROSELLE DBA BILL ROSELLE COMMUNICATIONS	01-4300		210.00

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

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Checks Dated 11/09/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85217547	11/09/2011	WILSON WAY TIRE CO. INC.	01-4340	16.26	
			01-4360	178.40	194.66
85217548	11/09/2011	PCSBA - PLACER CO OFFICE OF ED	01-4300		360.00
85217549	11/09/2011	Jeffrey T. Dardis	13-4300	124.24	
			13-4345	86.03	
			13-5200	18.00	228.27
85217550	11/09/2011	Kris A. Knutson	12-4300		90.00
85217551	11/09/2011	Jennifer D. Nelson	01-4300		208.64
85217552	11/09/2011	Thomas A. Toy	01-5200		75.00
85217553	11/09/2011	ASCA AMERICAN SCHOOL COUNSELOR	01-5300		115.00
85217554	11/09/2011	ASILOMAR MATH CONFERENCE	01-5200		145.00
85217555	11/09/2011	AUBURN JOURNAL	01-4300		528.00
85217556	11/09/2011	BURKETT'S OFFICE	01-4300		781.26
85217557	11/09/2011	CALIFORNIA ODYSSEY OF THE MIND	01-5300		65.00
85217558	11/09/2011	CLASSROOM DIRECT.COM	01-4300		70.51
85217559	11/09/2011	COASTAL ENTERPRISES	01-4300		1,063.06
85217560	11/09/2011	CONTINENTAL BOOK COMPANY WESTERN DIVISION	01-4300		36.90
85217561	11/09/2011	CREATIVE COMPETITIONS INC.	01-4300	62.43	
			01-5300	132.07	194.50
85217562	11/09/2011	DE LAGE LANDEN	01-5600		129.51
85217563	11/09/2011	DELL	01-4400		1,115.33
85217564	11/09/2011	DEMCO MEDIA	01-4300		284.54
85217565	11/09/2011	DIANE WHITING	01-5800		500.00
85217566	11/09/2011	DISCOUNT MAGAZINE SUB SERVICE	01-4300		212.63
85217567	11/09/2011	EAGLE SOFTWARE DBA AERIES SOFTWARE INC.	01-5200		500.00
85217568	11/09/2011	EPIC SPORTS INC.	01-4300	133.41	
			Unpaid Sales Tax	7.74-	125.67
85217569	11/09/2011	ERICS X PRESS	01-4300		446.46
85217570	11/09/2011	FRANKLIN COVEY CO	01-4300		242.29
85217571	11/09/2011	IXL LEARNING INC	01-4300		199.00
85217572	11/09/2011	KOEFRAN INDUSTRIES	01-4300		75.00
85217573	11/09/2011	LAKESHORE LEARNING MATERIALS	01-4300		146.79
85217574	11/09/2011	NASCO MODESTO	01-4300		471.39
85217575	11/09/2011	OFFICE DEPOT	01-4300		312.79
85217576	11/09/2011	ORIENTAL TRADING COMPANY INC	01-4300	99.81	
			Unpaid Sales Tax	5.86-	93.95
85217577	11/09/2011	PCOE	01-5200		200.00
85217578	11/09/2011	PERIPOLE - BERGERAULT INC	01-4300	74.49	
			Unpaid Sales Tax	4.49-	70.00
85217579	11/09/2011	PITNEY BOWES CREDIT CORP	01-5600		118.56
85217580	11/09/2011	POSTMASTER / GEMS	01-5800		190.00
85217581	11/09/2011	PURCHASE POWER	01-4300		34.71
85217582	11/09/2011	RAY MORGAN CO. / CHICO	01-5600		41.34
85217583	11/09/2011	REALLY GOOD STUFF	01-4300	163.54	
			Unpaid Sales Tax	9.86-	153.68

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Checks Dated 11/09/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85217584	11/09/2011	RECOLOGY FMRLY AUBURN	01-4300		135.00
		PLACER DISPOSAL			
85217585	11/09/2011	RIEBES AUTO PARTS	01-4300		60.49
85217586	11/09/2011	ROCKLIN HIGH SCHOOL	01-4300		159.87
85217587	11/09/2011	SAFEWAY INC	01-4300		57.43
85217588	11/09/2011	SCHOOL SPECIALTY INC	01-4300		680.54
85217589	11/09/2011	SOCIAL STUDIES SCHOOL SERVICE	01-4300		51.87
85217590	11/09/2011	SUPERIOR REGION CATA	01-5200		75.00
85217591	11/09/2011	THERAPY SHOPPE INC	01-4300	179.90	
			Unpaid Sales Tax	11.12-	168.78
85217592	11/09/2011	Dennis Blaine	01-5800		11.50
85217593	11/09/2011	Gefe Gusay	01-5800		55.00
85217594	11/09/2011	Jon Dailey	01-5800		55.00
85217595	11/09/2011	Justin White	01-5800		55.00
85217596	11/09/2011	Leigh Anne Morris	01-5800		20.00
85217597	11/09/2011	Lovejit Edmondson	01-5800		55.00
85217598	11/09/2011	Martin Ruiz	01-5800		5.00
85217599	11/09/2011	Patricia Hinkle	01-5800		55.00
85217600	11/09/2011	Ruth Magyar	01-5800		55.00
85217601	11/09/2011	Traci Lewis	01-5800		10.80
85217602	11/09/2011	Yvonne Miller	01-5800		27.50
85217603	11/09/2011	Stacy Miller	01-5800		27.50
85217604	11/09/2011	COMMERCIAL APPLIANCE SERVICE	13-4300		47.55
85217605	11/09/2011	CROWN DISTRIBUTING INC.	13-4710		906.08
85217606	11/09/2011	ED JONES FOOD SERVICE	13-4710		9,430.82
85217607	11/09/2011	MISSION UNIFORM SERVICE INC	13-4300		568.36
85217608	11/09/2011	PIZZA GUYS	13-4710		1,281.28
85217609	11/09/2011	SARA LEE	13-4710		125.06
85217610	11/09/2011	VENDMART OF SACRAMENTO	13-4710		1,127.12
Total Number of Checks			105		<u>178,966.98</u>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	95	163,707.86
12	Child Development Fund	1	90.00
13	Cafeteria Fund	8	13,694.54
49	Mello Roos Capital Projects	1	1,575.00
Total Number of Checks		105	179,067.40
Less Unpaid Sales Tax Liability			100.42-
Net (Check Amount)			<u>178,966.98</u>

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Checks Dated 11/04/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85216461	11/04/2011	Casey D. Hall	01-4300		24.00
85216462	11/04/2011	Cindy J. Hood	01-4300		30.62
85216463	11/04/2011	Cheryl A. Metheny	01-4300		15.00
85216464	11/04/2011	Jason R. Noonan	01-4300		59.95
85216465	11/04/2011	Lauretta L. Shelton	01-4300		55.58
85216466	11/04/2011	ATHLETICS UNLIMITED	01-4300		4,600.58
85216467	11/04/2011	AUBURN HARDWOODS	01-4300		308.11
85216468	11/04/2011	CALIFORNIA MUSICAL THEATRE	01-5800		1,060.00
85216469	11/04/2011	DELTA EDUCATION INC	01-4300		54.48
85216470	11/04/2011	DEMCO MEDIA	40-4300		1,717.84
85216471	11/04/2011	DIRECT PRESS 2	01-4300		91.22
85216472	11/04/2011	DISCOUNT MAGAZINE SUB SERVICE	01-4300		682.82
85216473	11/04/2011	FOLLETT EDUCATIONAL SERVICES	01-4100		111.33
85216474	11/04/2011	GATEWAY FUND RAISING SERVICE	01-4300		7,520.00
85216475	11/04/2011	GRAINGER .	01-4300		188.99
85216476	11/04/2011	GREEN ACRES NURSERY & SPLY LLC	40-4300		724.48
85216477	11/04/2011	HARBOR FREIGHT TOOLS	01-4300		611.98
85216478	11/04/2011	HAWKINS OFFICIATING SERVICE	01-5800		840.00
85216479	11/04/2011	HIGHSMITH INC	01-4300		90.26
85216480	11/04/2011	J.W. PEPPER & SON INC	01-4300		1,040.61
85216481	11/04/2011	JAMES FERREIRA	01-5800		300.00
85216482	11/04/2011	KVIE - Channel 6	01-4300		18.32
85216483	11/04/2011	LEGO EDUCATION	01-4300	586.17	
			01-5800	225.00	811.17
85216484	11/04/2011	LOWE'S	40-4300		2,572.40
85216485	11/04/2011	OFFICE DEPOT	01-4300		1,232.33
85216486	11/04/2011	ON COURSE INC	01-5800		1,990.00
85216487	11/04/2011	PACIFIC ENVIRONMENTAL	01-5800		160.00
85216488	11/04/2011	POSTMASTER / GEMS	01-4300		528.00
85216489	11/04/2011	POSTMASTER / LCE	01-4300		88.00
85216490	11/04/2011	RACHELS CHALLENGE	01-4100	1,195.00	
			01-5800	3,600.00	4,795.00
85216491	11/04/2011	RAY MORGAN CO. / CHICO	01-5600	82.68	
			01-5800	1,411.56	1,494.24
85216492	11/04/2011	REALLY GOOD STUFF	01-4300	387.83	
			Unpaid Sales Tax	25.80-	362.03
85216493	11/04/2011	RENAISSANCE LEARNING INC.	01-4300		3,103.75
85216494	11/04/2011	SAC VAL JANITORIAL SALES	01-4300		821.75
85216495	11/04/2011	SAFEWAY INC	01-4300		126.56
85216496	11/04/2011	SAX ARTS & CRAFTS	01-4300		323.40
85216497	11/04/2011	SCANTRON CORPORATION	01-4300		400.28
85216498	11/04/2011	SCHOOL SPECIALTY INC	01-4300		415.17
85216499	11/04/2011	SCHOOLMASTERS SAFETY	01-4300	214.01	
			Unpaid Sales Tax	12.58-	201.43
85216500	11/04/2011	SIERRA OFFICE SUPPLIES &	01-4300		183.51
85216501	11/04/2011	STAPLES ADVANTAGE	01-4200	522.54	
			01-4300	4,667.00	

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Checks Dated 11/04/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85216501	11/04/2011	STAPLES ADVANTAGE	11-4300	533.85	5,723.39
85216502	11/04/2011	TEACHER'S DISCOVERY	01-4300	98.21	
			Unpaid Sales Tax	5.86-	92.35
85216503	11/04/2011	TIME FOR KIDS	01-4300		154.70
85216504	11/04/2011	TLC LESSONS	01-4200		86.08
85216505	11/04/2011	VOICE THREAD	01-4300		60.00
85216506	11/04/2011	WESTERN BLUE AN NWN COMPANY	01-4300	396.83	
			01-4400	2,245.82	2,642.65
85216507	11/04/2011	"DANIELSEN COMPANY, THE"	13-4380	98.26	
			13-4710	2,250.40	2,348.66
85216508	11/04/2011	CROWN DISTRIBUTING INC.	13-4380	730.78	
			13-4710	39.38	770.16
85216509	11/04/2011	PIZZA GUYS	13-4710		969.54
85216510	11/04/2011	PROPACIFIC FRESH	13-4710		264.55
85216511	11/04/2011	R & M REFRIGERATION	13-5800		534.85
85216512	11/04/2011	SARA LEE	13-4710		605.55
85216513	11/04/2011	STAFFORD MEAT COMPANY	13-4710		180.00
85216514	11/04/2011	SYSCO SACRAMENTO	13-4380	348.16	
			13-4710	1,187.03	1,535.19
85216515	11/04/2011	VENDMART OF SACRAMENTO	13-4710		1,658.48
85216516	11/04/2011	Evelyn J. Anderson	01-5821		32.00
85216517	11/04/2011	Juanita V. Arias	01-9550		32.02
85216518	11/04/2011	Mary V. Boyle	01-4300		81.51
85216519	11/04/2011	Nancy L. Currey	01-4300	19.06	
			01-5200	95.12	114.18
85216520	11/04/2011	Erin E. Hermle	01-9550		3,810.43
85216521	11/04/2011	Nancyann M. Rowell	01-5200		188.14
85216522	11/04/2011	Heather D. Steer	01-5200		80.82
85216523	11/04/2011	ABTA PUBLICATIONS & PRODUCTS	01-4300		74.54
85216524	11/04/2011	ACCESS HARDWARE	01-4300		148.54
85216525	11/04/2011	ALL AROUND KIDS INC DBA BYERS GYMNASTICS CENTER	01-5800		63.00
85216526	11/04/2011	AT&T BUSINESS SERVICE	12-5560		20.84
85216527	11/04/2011	BRIGHT BEGINNINGS THERAPY INC	01-5800		2,210.00
85216528	11/04/2011	C & S TELECOMMUNICATIONS INC	01-5800		330.00
85216529	11/04/2011	CENTER FOR HEARING HEALTH INC	01-5800		3,243.25
85216530	11/04/2011	CITY OF LINCOLN / PG&E REIMB	01-5510		6,735.76
85216531	11/04/2011	DISCOUNT SCHOOL SUPPLY	01-4300		1,122.07
85216532	11/04/2011	EAGLE SOFTWARE DBA AERIES SOFTWARE INC.	01-5200		800.00
85216533	11/04/2011	FOLLETT EDUCATIONAL SERVICES	01-4100		1,004.88
85216534	11/04/2011	FRED PRYOR SEMINARS	01-5200		537.00
85216535	11/04/2011	GARRAHAN ELECTRIC INC.	01-5600		1,845.50
85216536	11/04/2011	GOLD COUNTRY CLASSIFIED INC.	01-5800		81.88
85216537	11/04/2011	INTEGRATED FIRE SYSTEMS INC	01-5800		1,540.00
85216538	11/04/2011	J C PAPER	01-4300		134.39
85216539	11/04/2011	LAW OFFICE OF ELLIS COLEMAN	01-5810		1,309.50

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Checks Dated 11/04/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85216540	11/04/2011	LEARNING SOLUTIONS INC	01-5800		6,361.10
85216541	11/04/2011	MANDARIN LIBRARY AUTOMATION	01-4200	67.56	
			01-4300	337.80	
			01-5800	10,770.26	11,175.62
85216542	11/04/2011	PACIFIC GAS & ELECTRIC CO	01-5510		9,547.58
85216543	11/04/2011	PESI HEALTHCARE A COMPANY OF CMI EDUCATION INSTITUTE, INC.	01-5200		539.97
85216544	11/04/2011	RAY MORGAN CO. / CHICO	01-4300		99.22
85216545	11/04/2011	RAY MORGAN/US BANK EQUIPMENT FINANCE SERVICES	01-5600		7,385.66
85216546	11/04/2011	SAC VAL JANITORIAL SALES	01-4400		2,681.25
85216547	11/04/2011	SCHOOL SPECIALTY INC	01-4300		156.79
85216548	11/04/2011	TOTAL EDUCATION SOLUTIONS	01-5800		297.50
85216549	11/04/2011	TRACY COSTA	01-5800		47.25
85216550	11/04/2011	WAVE BROADBAND	01-4300		55.95
85216551	11/04/2011	WESTERN BLUE AN NWN COMPANY	01-4300	466.54	
			01-5800	155.00	621.54
85216552	11/04/2011	WILLIAM F. ROSELLE DBA BILL ROSELLE COMMUNICATIONS	01-5600		200.00
Total Number of Checks				92	122,091.02

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	79	107,698.87
11	Adult Education Fund	1	533.85
12	Child Development Fund	1	20.84
13	Cafeteria Fund	9	8,866.98
40	Spec Res For Capital Outlay	3	5,014.72
Total Number of Checks		92	122,135.26
Less Unpaid Sales Tax Liability			44.24
Net (Check Amount)			122,091.02

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

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5.2.13

Checks Dated 11/02/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85215937	11/02/2011	DSA - DIVISION OF THE STATE ARCHITECT	40-6220		1,421.73
Total Number of Checks				1	1,421.73

Fund Summary

Fund	Description	Check Count	Expensed Amount
40	Spec Res For Capital Outlay	1	1,421.73
	Total Number of Checks	1	1,421.73
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		1,421.73

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

ESCAPE ONLINE

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5.2.14

Checks Dated 10/28/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85215113	10/28/2011	ACHIEVEMENT PRODUCTS FOR CHILDREN	01-4400		3,251.11
85215114	10/28/2011	AOTA INC	01-5200		325.00
85215115	10/28/2011	APPROVED SAFE & LOCK	01-5600		287.63
85215116	10/28/2011	BANK OF AMERICA #0287 BUSINESS CARD	01-4300		258.79
85215117	10/28/2011	BANK OF AMERICA #3819	01-5800		30.00
85215118	10/28/2011	CDE - CALIF DEPT OF EDUCATION	12-8590		9,254.00
85215119	10/28/2011	CLEVERBRIDGE, INC.	01-4300		299.00
85215120	10/28/2011	CSU CHICO RESEARCH FOUNDATION	01-5200		600.00
85215121	10/28/2011	CYBERGUYS!	01-4300		99.12
85215122	10/28/2011	DAVID W. GIRARD DBA GIRARD EDWARDS & HANCE	01-5810		514.75
85215123	10/28/2011	DAWSON OIL COMPANY	01-4345	4,991.56	
			01-4350	7,673.95	12,665.51
85215124	10/28/2011	DELTA EDUCATION INC	01-4100		4,510.79
85215125	10/28/2011	EATON INTERPRETING SVCS INC	01-5800		105.00
85215126	10/28/2011	FAR WEST RENTS & READY MIX	01-5600		20.91
85215127	10/28/2011	GRAINGER .	01-4300		566.40
85215128	10/28/2011	GUTIERREZ LAW GROUP	01-5810		2,053.50
85215129	10/28/2011	HOME DEPOT	01-4300		1,569.48
85215130	10/28/2011	HOUGHTON MIFFLIN COMPANY	01-4100		406.85
85215131	10/28/2011	J & J SCREEN & GLASS	01-5600		565.54
85215132	10/28/2011	NORMAC	01-4300		304.75
85215133	10/28/2011	PACIFIC GAS & ELECTRIC CO	01-5510		85,142.62
85215134	10/28/2011	PLACER COUNTY SELPA	01-5200	1,500.00	
			01-9500	1,500.00	3,000.00
85215135	10/28/2011	POSITIVE PROMOTIONS	01-4300	152.83	
			Unpaid Sales Tax	9.38-	143.45
85215136	10/28/2011	PRO-ED	01-4300	226.29	
			Unpaid Sales Tax	13.99-	212.30
85215137	10/28/2011	RAY MORGAN CO. / CHICO	01-4300	70.28	
			01-4400	990.35	
			01-5800	302.85	1,363.48
85215138	10/28/2011	RECOLOGY FMRLY AUBURN PLACER DISPOSAL	01-5540		7,304.00
85215139	10/28/2011	RELIANCE COMMUNICATIONS	01-5800		13,924.95
85215140	10/28/2011	SAC VAL JANITORIAL SALES	01-4300		1,127.76
85215141	10/28/2011	SAFEWAY INC	01-4300		213.89
85215142	10/28/2011	SIERRA OFFICE SUPPLIES &	01-4300		17.74
85215143	10/28/2011	SIG EMPLOYEE BENEFITS TRUST	76-9554		593,614.80
85215144	10/28/2011	STATE OF CALIFORNIA	01-5821		433.00
85215145	10/28/2011	SUTTER MEDICAL FOUNDATION	01-5800		240.00
85215146	10/28/2011	UNIVERSAL SPECIALTIES, INC.	01-4300		922.20
85215147	10/28/2011	VERIZON WIRELESS	01-5560	1,187.24	
			13-5560	85.77	
			21-5560	51.33	1,324.34
85215148	10/28/2011	WESTERN PLACER WASTE	01-5540		9.00

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

ESCAPE ONLINE

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5.2.15

Checks Dated 10/28/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85215149	10/28/2011	SUNCAL COMPANIES	21-6100		25,000.00
85215150	10/28/2011	Karen N. Anderson	01-4300		38.60
85215151	10/28/2011	Rosa E. Castro	12-4300		51.69
85215152	10/28/2011	Olen E. Dillingham	01-4300		16.41
85215153	10/28/2011	Karen A. Roberts	01-4300		15.54
85215154	10/28/2011	Tamara S. Smith	12-4300		69.06
85215155	10/28/2011	James D. Spratling	01-5200		315.00
85215156	10/28/2011	Jennifer L. Tarabochia	01-4300		42.02
85215157	10/28/2011	Karen L. Villa	01-4300		121.14
85215158	10/28/2011	101 INKS	01-4300		39.32
85215159	10/28/2011	APPLE COMPUTER INC	01-4300		12,539.55
85215160	10/28/2011	BANK OF AMERICA #3024	40-4300		168.00
85215161	10/28/2011	BIO CORPORATION	01-4300	197.19	
			Unpaid Sales Tax	11.12-	186.07
85215162	10/28/2011	BISHOPS PUMPKIN FARM	01-5800		900.76
85215163	10/28/2011	BLACK DOG GRAPHICS	01-4300		426.82
85215164	10/28/2011	CALTRONICS BUSINESS SYSTEMS	01-5600		502.92
85215165	10/28/2011	CAPSTONE	01-5800		959.89
85215166	10/28/2011	CREATIVE COMPETITIONS INC.	01-5300	256.45	
			Unpaid Sales Tax	1.45-	255.00
85215167	10/28/2011	DE LAGE LANDEN	01-5600		319.61
85215168	10/28/2011	DELL	01-4300		389.73
85215169	10/28/2011	ENCHANTED LEARNING LLC	01-4300		20.00
85215170	10/28/2011	EPIC SPORTS INC.	01-4300	121.74	
			Unpaid Sales Tax	7.74-	114.00
85215171	10/28/2011	FOLLETT LIBRARY RESOURCES	01-4300		824.52
85215172	10/28/2011	FOLSOM CORDOVA USD	01-4300		300.00
85215173	10/28/2011	HARLAND	01-5600		629.00
85215174	10/28/2011	HIGHLIGHTS FOR CHILDREN	01-4300		29.64
85215175	10/28/2011	LAKESHORE LEARNING MATERIALS	01-4300	152.24	
			12-4300	394.78	547.02
85215176	10/28/2011	LEGO EDUCATION	01-4300		1,018.13
85215177	10/28/2011	LINCOLN SAND & GRAVEL	40-4300		657.97
85215178	10/28/2011	LINGUI SYSTEMS INC	01-4300	130.46	
			Unpaid Sales Tax	8.81-	121.65
85215179	10/28/2011	LOWE'S	40-4300		122.08
85215180	10/28/2011	NASCO MODESTO	01-4300		108.94
85215181	10/28/2011	NATIONAL GEOGRAPHIC SOCIETY	01-4300		19.95
85215182	10/28/2011	OFFICE DEPOT	01-4300		794.24
85215183	10/28/2011	ORIENTAL TRADING COMPANY INC	01-4300	71.48	
			Unpaid Sales Tax	4.02-	67.46
85215184	10/28/2011	POSTMASTER / TBMS	01-4300		440.00
85215185	10/28/2011	RAY MORGAN CO. / CHICO	01-4300	160.71	
			01-5800	1,411.56	1,572.27
85215186	10/28/2011	REALLY GOOD STUFF	01-4300	117.05	
			Unpaid Sales Tax	7.16-	109.89
85215187	10/28/2011	SAC VAL JANITORIAL SALES	01-4300		827.28

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

ESCAPE ONLINE
Page 2 of 3

5.2.16

Checks Dated 10/28/2011

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
85215188	10/28/2011	SACRAMENTO RIVERCATS	01-5800		100.00
85215189	10/28/2011	SAFEWAY INC	01-4300		76.73
85215190	10/28/2011	SCHOLASTIC MAGAZINE	01-4300		514.26
85215191	10/28/2011	SCHOOL SPECIALTY INC	01-4300		342.95
85215192	10/28/2011	SPORTS ILLUSTRATED FOR KIDS	01-4300		31.96
85215193	10/28/2011	T-SHIRTS	01-4300		584.45
85215194	10/28/2011	VERIZON WIRELESS	01-4400		7,716.30
85215195	10/28/2011	WESTERN BLUE AN NWN COMPANY	01-4300	339.89	
			01-4400	6,645.06	6,984.95
85215196	10/28/2011	"DANIELSEN COMPANY, THE"	13-4380	497.81	
			13-4710	3,375.11	
			Unpaid Sales Tax	6.46-	3,866.46
85215197	10/28/2011	CROWN DISTRIBUTING INC.	13-4380	970.55	
			13-4710	78.76	1,049.31
85215198	10/28/2011	ED JONES FOOD SERVICE	13-4710		6,081.43
85215199	10/28/2011	PIZZA GUYS	13-4710		1,223.74
85215200	10/28/2011	PROPACIFIC FRESH	13-4710		238.95
85215201	10/28/2011	SARA LEE	13-4710		532.60
85215202	10/28/2011	SYSCO SACRAMENTO	13-4380	343.78	
			13-4710	858.56	1,202.34
85215203	10/28/2011	VENDMART OF SACRAMENTO	13-4710		1,062.83
85215204	10/28/2011	WPUSD PETTY CASH FUND	01-4300	95.00	
			01-8675	220.00	
			13-4300	385.42	
			13-4710	176.40	876.82
Total Number of Checks			92		<u>829,848.91</u>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	76	184,623.62
12	Child Development Fund	4	9,769.53
13	Cafeteria Fund	10	15,911.71
21	Building Fund #1	2	25,051.33
40	Spec Res For Capital Outlay	3	948.05
76	Payroll Fund	1	593,614.80
Total Number of Checks		92	829,919.04
Less Unpaid Sales Tax Liability			70.13-
Net (Check Amount)			<u>829,848.91</u>

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

ESCAPE ONLINE
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5.2.17

**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:

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 13, 2011

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

December 13, 2011

CLASSIFIED/MANAGEMENT

NEW HIRES

- | | | |
|----|---------------------------------------|--|
| 1. | Name: Jon Shorkey | Effective: 11/14/11 |
| | Position: Campus/Café Sup | Site: Lincoln Crossing Elementary |
| | Salary: CSEA, Range 13, Step A | Funding: General |
| | Hours: 1.5 Hours/3 days a week | Replacement Position |
| | Days: 10 Months/Year | |

TRANSFERS

- | | | |
|----|----------------------------------|--|
| 1. | Name: Elena Bessette | Effective: 11/28/11 |
| | Position: Campus/Café Sup | Site: Creekside Oaks Elementary |
| | Hours: 2 Hours/Day | Replacement Position |
| | Days: 10 Months/Year | |

RESIGNATIONS

- | | |
|----|--|
| 1. | Name: Jennifer Dithridge-Saigeon |
| | Position: Intervention Service Provider |
| | Site: Carlin C Coppin Elementary |
| | Hours: 3.5 Hours/Day |
| | Effective: 12/2/11 |
| 2. | Name: Alison Gibson |
| | Position: Intervention Service Provider |
| | Site: Lincoln Crossing Elementary |
| | Hours: 3.75 Hours/Day |
| | Effective: 12/8/11 |

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

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 13, 2011

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.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

December 13, 2011

CERTIFICATED/MANAGEMENT

REQUEST FOR MATERNITY/CHILD REARING LEAVE

1. Angela Gibson, Fourth Grade Teacher, Twelve Bridges Elementary
2. Rachel Scontriano, RSP Teacher, Twelve Bridges Middle/Lincoln High

RESIGNATIONS

1. Stacy Barsdale, Special Education Program Specialist
2. Gary Roberts, Calculus/Algebra Teacher, Lincoln High

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approve Re-Entry of Discipline/Expulsion
Student's #10-11 L, 10-11 N, 11-12 H

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Michael Doherty
District Hearing Officer

ENCLOSURES:

N/A

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will take action to approve the re-entry of Discipline/Expulsion of Student's #10-11 L, 10-11 N, & 11-12 H.

RECOMMENDATION:

The Administration recommends the Board of Trustees approve student re-entry.

**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:

Placer County SELPA Local Plan

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:

Attached

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND AND SUMMARY:

The California Legislature requires each Special Education Local Plan Area (SELPA) to adopt a Local Plan which contains specific requirements. A completely revised Local Plan was adopted by all Placer County school boards and approved by CDE in 2010. There are two revisions to that version of the Local Plan that must be presented to all Placer County School and LEA Charter Boards for their adoption. The first revises the title of the report used to update the weighted vote of the Council of Superintendents due to a change made by CDE which now refers to Fall One Reporting rather than the California Basic Educational Data System (CBEDS). The second removes the weighted table itself in order to prevent annual board action each time the weighted vote is revised. The formula to update the weighted vote will remain in the Local Plan. Those portions of the Local Plan are included for review. These changes have been approved by the Governance of the SELPA.

RECOMMENDATION:

Approve the revisions to the Local Plan for the Placer County SELPA.

PROCEDURE 0430
PLACER COUNTY SPECIAL EDUCATION
LOCAL PLAN AREA (SELPA)

GOVERNANCE

PROCEDURES:

SUPERINTENDENTS' COUNCIL

1. The Superintendents' Council is an administrative body composed of a Superintendent from each of the eighteen (18) LEAs and the County Office within the SELPA.
2. The allotted votes on the Council are based upon the prior year October **Fall One Reporting** CBEDS.
 - a. No district can have less than 1 vote.
 - b. One vote is allotted for every 1 to 500 students.
 - c. PCOE receives 10% of the total of the districts.

Current (July 2009) voting allotments are:

AREA	VOTE
Ackerman Elementary	2
Alta Dutch Flat Union Elementary	1
Auburn Union Elementary	5
Colfax Elementary	1
Dry Creek Joint Elementary	15
Eureka Union School District	8
Foresthill Union Elementary	2
Horizon Charter	7
Loomis Union Elementary	5
Newcastle Elementary	1
Placer Hills Union Elementary	3
Placer Union High	10
Rocklin Unified	23
Roseville City Elementary	19
Roseville Joint Union High	19
Tahoe-Truckee Joint Unified	9
Western Placer Unified	13
Placer County Office of Education	14

CERTIFICATION OF BOARD MINUTES

In accordance with Federal and State laws and regulations, Western Placer Unified School District certifies that these revisions to the Placer County SELPA Local Plan have been adopted by the appropriate local board. The Local Plan is the basis for the operation and administration of special education programs. The Local Education Agency herein represented will meet all applicable requirements of state and federal laws, regulations and state policies and procedures, including compliance with the Individuals with Disabilities Education Act, 20 USC 1400 et.seq, and implementing regulations under 34 CFR, Parts 300 and 303, 29 USC 794, 705 (20), 794-794b, the Federal Rehabilitation Act of 1973, as amended, and the provisions of the California Education Code, Part 30 and Chapter 3, Division 1 of Title V of the California Code of Regulations.

Be it further resolved, the LEA superintendent shall administer the local implementation of procedures in accordance with state and federal laws, rules, and regulations, which will ensure full compliance.

Furthermore, the LEA superintendent ensures that policies and procedures covered by this Assurance Statement are on file at the Local Education Agency and the SELPA office.

I certify that the foregoing statement is true and correct.

Adopted this _____ day of _____, 20_____.

Yeas: _____ Nays: _____

Signed: _____

Title: Superintendent, Secretary to the Board of Education

5.6.2

**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:

Williams Uniform Quarterly
Complaint Report

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND:

One component of the Williams Settlement Legislation requires each district to submit a quarterly report to the County Superintendent and the Governing Board on the nature and resolution of complaints addressing insufficient instructional material, teacher vacancies and misassignments, and emergency or urgent facilities issues.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the results of the Williams Uniform Complaint report.

Quarterly Report on Williams Uniform Complaints
[Education Code § 35186(d)]

District: Western Placer Unified School

Person completing this form: Rosemary Knutson

Title: Secretary to the Superintendent

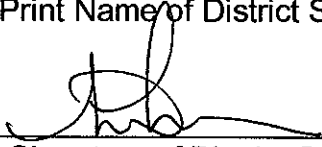
Quarterly Report Submission Date: ☐ April - 2011
(Check one) ☒ July - 2011
☐ October - 2011
☐ January - 2012

Date for information to be reported publicly at governing board meeting: December 13, 2011

- ☐ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0	0	0

Scott Leaman
Print Name of District Superintendent


Signature of District Superintendent

November 30, 2011
Date

5.7.1

Quarterly Report on Williams Uniform Complaints
[Education Code § 35186(d)]

District: Western Placer Unified School

Person completing this form: Rosemary Knutson

Title: Secretary to the Superintendent

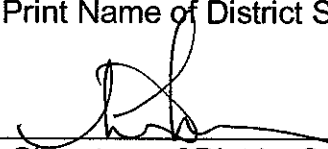
Quarterly Report Submission Date: ☐ April - 2011
(Check one) ☐ July - 2011
☒ October - 2011
☐ January - 2012

Date for information to be reported publicly at governing board meeting: December 13, 2011

- ☐ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0	0	0

Scott Leaman
Print Name of District Superintendent


Signature of District Superintendent

November 30, 2011
Date

INFORMATION

DISCUSSION

ACTION

ITEMS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Attendance Goals Update

AGENDA ITEM AREA:

Information

REQUESTED BY:

Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:

Attached

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

ADA Revenues

MEETING DATE:

December 13, 2011

ROLL CALL REQUIRED:

No

BACKGROUND AND SUMMARY:

The District and school sites have set goals for improved attendance, both to support increased student learning and to increase ADA revenues. Using average baseline attendance percentages for the last three years by site and for the District as a whole, a goal to increase attendance by .5% set by each site and by the District. For Phoenix High School, which as a continuation high school has a different attendance reporting mechanism, credits completed are compared to credits available to be earned during each reporting period. Phoenix High School chose a 5% increase in credits earned as their goal. To date, all sites are meeting their attendance goals, as is the District. The District average three-year attendance baseline was 95.09%, with a goal of 95.59%; our attendance rate to date is 96.40%. Specific information relative to each site is attached.

The Business Department is providing these monthly printouts to sites for attendance monitoring. Having such regular information is critical to this project's success.

RECOMMENDATION:

Information only.

WESTERN PLACER UNIFIED DISTRICT
ATTENDANCE DATA 2008/09 to 2010/11
YTD FOR 2011-12

SITE	PERIOD	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	Average Baseline %
CCC	2008/2009	429	77,087	73,416	95.24%	95.20%
	2009/2010	444	80,132	76,186	95.08%	
	2010/2011	391	73,334	69,873	95.28%	
	2011/2012	N/A	25,913	24,994	96.45%	YTD
COES	2008/2009	626	111,551	105,215	94.32%	94.57%
	2009/2010	652	114,841	108,536	94.51%	
	2010/2011	632	113,339	107,550	94.89%	
	2011/2012	N/A	38,317	36,880	96.25%	YTD
FSS	2008/2009	408	75,685	72,795	96.18%	96.02%
	2009/2010	433	75,586	72,313	95.67%	
	2010/2011	441	81,471	78,389	96.22%	
	2011/2012	N/A	28,236	27,271	96.58%	YTD
FRES	2008/2009	505	91,520	87,649	95.77%	95.76%
	2009/2010	543	98,017	93,874	95.77%	
	2010/2011	534	97,510	93,356	95.74%	
	2011/2012	N/A	25,556	24,792	97.01%	YTD
LCES	2008/2009	582	104,560	100,370	95.99%	95.77%
	2009/2010	587	108,250	103,365	95.49%	
	2010/2011	605	109,847	105,269	95.83%	
	2011/2012	N/A	38,509	37,395	97.11%	YTD
SES	2008/2009	77	13,629	13,043	95.70%	95.63%
	2009/2010	89	16,391	15,630	95.36%	
	2010/2011	83	15,164	14,531	95.83%	
	2011/2012	N/A	4,781	4,665	97.57%	YTD
TBES	2008/2009	718	128,918	123,795	96.03%	95.78%
	2009/2010	697	127,765	121,859	95.38%	
	2010/2011	728	129,884	124,620	95.95%	
	2011/2012	N/A	41,796	40,658	97.28%	YTD
GEMS	2008/2009	634	114,974	108,614	94.47%	94.51%
	2009/2010	627	113,948	107,613	94.44%	
	2010/2011	688	124,149	117,475	94.62%	
	2011/2012	N/A	43,866	42,254	96.33%	YTD
TBMS	2008/2009	832	167,359	160,361	95.82%	95.19%
	2009/2010	784	148,487	140,689	94.75%	
	2010/2011	780	147,649	140,263	95.00%	
	2011/2012	N/A	50,244	48,310	96.15%	YTD
LHS	2008/2009	1396	258,520	243,322	94.12%	94.28%
	2009/2010	1395	260,254	245,278	94.25%	
	2010/2011	1411	262,258	247,748	94.47%	
	2011/2012	N/A	91,720	87,736	95.66%	YTD
PHS*	2008/2009	76	14,850	14,815	99.76%	TBD
	2009/2010	70	15,062	14,910	98.99%	
	2010/2011	62	14,111	12,045	85.36%	
	2011/2012	N/A	1,530	808	52.78%	YTD
DISTRICT	2008/2009	6207	1,143,803	1,088,580	95.17%	95.09%
	2009/2010	6251	1,143,671	1,085,343	94.90%	
	2010/2011	6293	1,154,605	1,099,074	95.19%	
	2011/2012	N/A	388,938	374,955	96.40%	YTD

NOTE: District Calculations DO NOT include PHS data, due to different attendance reporting requirements for continuation high schools. Days Enrolled/Present for PHS 2011/2012 represent Credits Available/Earned, respectively.

7.1.1

ATTENDANCE PATTERNS MONTHLY BY SITE

2011 - 2012

CARLIN C. COPPIN ELEMENTARY

Attendance Rate Baseline:	95.20%
Attendance Rate Goal:	95.70%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	424	10188	9879	96.97%	96.97%
10/1 - 10/31	424	8905	8596	96.53%	96.76%
11/1 - 11/30	431	6820	6519	95.59%	96.45%
12/1 - 12/31				#DIV/0!	96.45%
1/1 - 1/31				#DIV/0!	96.45%
2/1 - 2/29				#DIV/0!	96.45%
3/1 - 3/31				#DIV/0!	96.45%
4/1 - 4/30				#DIV/0!	96.45%
5/1 - 6/8				#DIV/0!	96.45%
TOTALS		25913	24994		

CREEKSIDE OAKS ELEMENTARY

Attendance Rate Baseline:	94.57%
Attendance Rate Goal:	95.07%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	629	14991	14619	97.52%	97.52%
10/1 - 10/31	630	13215	12665	95.84%	96.73%
11/1 - 11/30	627	10111	9596	94.91%	96.25%
12/1 - 12/31				#DIV/0!	96.25%
1/1 - 1/31				#DIV/0!	96.25%
2/1 - 2/29				#DIV/0!	96.25%
3/1 - 3/31				#DIV/0!	96.25%
4/1 - 4/30				#DIV/0!	96.25%
5/1 - 6/8				#DIV/0!	96.25%
TOTALS		38317	36880		

7.1.3

FIRST STREET ELEMENTARY SCHOOL

Attendance Rate Baseline:	96.02%
Attendance Rate Goal:	96.52%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	462	11213	10898	97.19%	97.19%
10/1 - 10/31	463	9682	9344	96.51%	96.87%
11/1 - 11/30	462	7341	7029	95.75%	96.58%
12/1 - 12/31				#DIV/0!	96.58%
1/1 - 1/31				#DIV/0!	96.58%
2/1 - 2/29				#DIV/0!	96.58%
3/1 - 3/31				#DIV/0!	96.58%
4/1 - 4/30				#DIV/0!	96.58%
5/1 - 6/8				#DIV/0!	96.58%
TOTALS		28236	27271		

7.1.4

FOSKETT RANCH ELEMENTARY

Attendance Rate Baseline:	95.76%
Attendance Rate Goal:	96.26%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	556	13349	12968	97.15%	97.15%
10/1 - 10/31	556	11651	11281	96.82%	97.00%
11/1 - 11/30	557	556	543	97.66%	97.01%
12/1 - 12/31				#DIV/0!	97.01%
1/1 - 1/31				#DIV/0!	97.01%
2/1 - 2/29				#DIV/0!	97.01%
3/1 - 3/31				#DIV/0!	97.01%
4/1 - 4/30				#DIV/0!	97.01%
5/1 - 6/8				#DIV/0!	97.01%
TOTALS		25556	24792		

7.15

LINCOLN CROSSING ELEMENTARY

Attendance Rate Baseline:	95.77%
Attendance Rate Goal:	96.27%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	631	15163	14823	97.76%	97.76%
10/1 - 10/31	631	13252	12880	97.19%	97.49%
11/1 - 11/30	630	10094	9692	96.02%	97.11%
12/1 - 12/31				#DIV/0!	97.11%
1/1 - 1/31				#DIV/0!	97.11%
2/1 - 2/29				#DIV/0!	97.11%
3/1 - 3/31				#DIV/0!	97.11%
4/1 - 4/30				#DIV/0!	97.11%
5/1 - 6/8				#DIV/0!	97.11%
TOTALS		38509	37395		

7.1.6

SHERIDAN ELEMENTARY

Attendance Rate Baseline:	95.63%
Attendance Rate Goal:	96.13%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	78	1851	1813	97.95%	97.95%
10/1 - 10/31	80	1660	1619	97.53%	97.75%
11/1 - 11/30	79	1270	1233	97.09%	97.57%
12/1 - 12/31				#DIV/0!	97.57%
1/1 - 1/31				#DIV/0!	97.57%
2/1 - 2/29				#DIV/0!	97.57%
3/1 - 3/31				#DIV/0!	97.57%
4/1 - 4/30				#DIV/0!	97.57%
5/1 - 6/8				#DIV/0!	97.57%
TOTALS		4781	4665		

7.1.7

TWELVE BRIDGES ELEMENTARY

Attendance Rate Baseline:	95.78%
Attendance Rate Goal:	96.28%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	687	16497	16138	97.82%	97.82%
10/1 - 10/31	684	14408	13979	97.02%	97.45%
11/1 - 11/30	676	10891	10541	96.79%	97.28%
12/1 - 12/31				#DIV/0!	97.28%
1/1 - 1/31				#DIV/0!	97.28%
2/1 - 2/29				#DIV/0!	97.28%
3/1 - 3/31				#DIV/0!	97.28%
4/1 - 4/30				#DIV/0!	97.28%
5/1 - 6/8				#DIV/0!	97.28%
TOTALS		41796	40658		

7.1.8

GLEN EDWARDS MIDDLE SCHOOL

Attendance Rate Baseline:	94.51%
Attendance Rate Goal:	95.01%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	721	17416	16829	96.63%	96.63%
10/1 - 10/31	718	15075	14566	96.62%	96.63%
11/1 - 11/30	703	11375	10859	95.46%	96.33%
12/1 - 12/31				#DIV/0!	96.33%
1/1 - 1/31				#DIV/0!	96.33%
2/1 - 2/29				#DIV/0!	96.33%
3/1 - 3/31				#DIV/0!	96.33%
4/1 - 4/30				#DIV/0!	96.33%
5/1 - 6/8				#DIV/0!	96.33%
TOTALS		43866	42254		

7.1.9

TWELVE BRIDGES MIDDLE SCHOOL

Attendance Rate Baseline:	95.19%
Attendance Rate Goal:	95.69%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	823	19743	19105	96.77%	96.77%
10/1 - 10/31	826	17339	16684	96.22%	96.51%
11/1 - 11/30	821	13162	12521	95.13%	96.15%
12/1 - 12/31				#DIV/0!	96.15%
1/1 - 1/31				#DIV/0!	96.15%
2/1 - 2/29				#DIV/0!	96.15%
3/1 - 3/31				#DIV/0!	96.15%
4/1 - 4/30				#DIV/0!	96.15%
5/1 - 6/8				#DIV/0!	96.15%
TOTALS		50244	48310		

7.1.10

LINCOLN HIGH SCHOOL

Attendance Rate Baseline:	94.28%
Attendance Rate Goal:	94.78%

MONTH	ENDING ENROLLMENT	DAYS ENROLLED	DAYS PRESENT	% PRESENT	YTD %
8/29 - 9/30	1507	36272	34811	95.97%	95.97%
10/1 - 10/31	1497	31544	29930	94.88%	95.47%
11/1 - 11/30	1473	23904	22995	96.20%	95.66%
12/1 - 12/31				#DIV/0!	95.66%
1/1 - 1/31				#DIV/0!	95.66%
2/1 - 2/29				#DIV/0!	95.66%
3/1 - 3/31				#DIV/0!	95.66%
4/1 - 4/30				#DIV/0!	95.66%
5/1 - 6/8				#DIV/0!	95.66%
TOTALS		91720	87736		

7.1.11

PHOENIX HIGH SCHOOL

Attendance Rate Baseline:	45.02%
Attendance Rate Goal:	50.02%

MONTH	ENDING ENROLLMENT	CREDITS AVAILABLE	CREDITS COMPLETED	% PRESENT	YTD %
8/29 - 9/30	67	804	362	45.02%	45.02%
10/1 - 10/31	67	382	198	51.83%	47.22%
11/1 - 11/30	58	344	247.5	71.95%	52.78%
12/1 - 12/31				#DIV/0!	52.78%
1/1 - 1/31				#DIV/0!	52.78%
2/1 - 2/29				#DIV/0!	52.78%
3/1 - 3/31				#DIV/0!	52.78%
4/1 - 4/30				#DIV/0!	52.78%
5/1 - 6/8				#DIV/0!	52.78%

7.1.12

**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 13, 2011

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.

Memorandum

December Board Meeting
Agenda Item

Date: November 18, 2011
To: District Superintendents
From: Gayle Garbolino-Mojica 
RE: County Committee Election Results and District Voting Representative Selection for 2012 Election

I am pleased to announce that the district voting representatives elected the following members to the Placer County Committee on School District Organization:

- Damian Armitage, Supervisorial Area 2
- Greg Daley, Supervisorial Area 3
- Paige Stauss, Supervisorial Area 4
- James Chambers, Representative At-Large

An updated County Committee membership roster will be sent to you following the County Committee's Annual Organizational Meeting on December 5, 2011.

Please remember to have your board select at its upcoming December Organizational Meeting the voting representative who will vote to elect members to the County Committee in the 2012 election which will be held next November. Following the selection of your district's voting representative please complete and return the bottom portion of this memo no later than January 3, 2012, to Susan Atchley satchley@placercoe.k12.ca.us or fax 530-886-5841.

Thank you.

GGM/sa
c: District Secretaries

Please use this 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 2012 Meeting of District Voting Representatives.

District

Name of Board Member Voting Representative

Email and telephone number

Submitted By

Date

7.2.1

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:

First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

December 13, 2011

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 2011-12 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.

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 2011-12 fiscal year, it included provisions that would trigger midyear reductions if \$4 billion in additional revenues were not attained. The higher of the Legislative Analyst's Office (LAO) November forecast or the Department of Finance (DOF) December forecast governs the specific reductions that may occur. On Wednesday, November 16, 2011, Legislative Analyst Mac Taylor released his office's California Fiscal Outlook report, including a revised revenue forecast for 2011-12 that anticipates the state will accrue only \$300 million of the \$4 billion in added revenues assumed by the 2011-12 State Budget—a \$3.7 billion shortfall. The LAO report sets the floor while we now wait for the DOF report and final determination regarding the trigger cuts.

Budget Assumptions:

Based on the LAO report, school districts will face a revenue limit reduction of approximately \$190 per ADA and a 50% transportation funding reduction. This translates to a \$1.0 million reduction in revenue limit and \$175,000 in transportation funding for a total of approximately \$1.3 million mid-year reduction for Western Placer USD. The Placer County Office of Education (PCOE) has requested we reserve this amount in our 2011-12 fund balance and factor the reduction in the multi-year projections (MYPs). This equates to a \$218 per ADA reduction to our revenue limit in 2012-13 and 2013-14.

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 we were assuming 3.2% for 2012-13 and 2.7% for 2013-14 based on School Services of California data. PCOE has asked us to modify those assumptions to 0% for 2012-13 and 2.8% for 2013-14. The major revenue changes in the assumptions from Adopted Budget are highlighted.

	11/12 State Approved	11/12 First Interim	12/13 Projection	13/14 Projection	
REVENUE					
Enrollment	6,551	6,551	6,551	6,617	
ADA Yield	95.5%	95.5%	95.5%	96.0%	Flat to reflect DAWG activity
ADA	6,230	6,230	6,230	6,319	
% Increase Enrollment	0.0%	0.0%	0.0%	1.0%	Updated projections
# Increase Enrollment	-	-	-	66	
Prior Year RL	\$6,348.07	\$6,348.07	\$6,491.07	\$6,491.07	
COLA %	2.24%	2.24%	0.00%	2.80%	PCOE Common Message
COLA	\$143.00	\$143.00	\$0.00	\$182.00	PCOE Common Message
Deficit %	-19.754%	-19.754%	-19.754%	-19.754%	SSC Dartboard
Deficit Applied	(1,287.38)	(1,287.38)	(1,287.38)	(1,323.47)	
Add'l RL adjustment	25.97	25.97	(192.03)	(191.30)	Beg. Teacher Adj & (\$218) RL cut
Funded RL per ADA	5,229.66	5,229.66	5,011.66	5,158.30	
Est. Revenue Limit	32,580,811	-	31,222,671	32,594,065	
Basic Aid/Charter School	720,899	-	720,899	361,991	
Property Tax change	-4.50%	-3.13%	2.00%	3.00%	
Est. Property Taxes	30,964,600	31,409,571	32,037,762	32,998,895	
Federal Revenue	-	-	-	-	
Categorical COLA	0.00%	0.00%	0.00%	2.80%	PCOE Common Message
Lottery Unrestricted/ADA	111.00	111.75	111.75	111.75	SSC Dartboard
Lottery Restricted/ADA	17.50	17.00	17.00	17.00	SSC Dartboard

WESTERN PLACER UNIFIED SCHOOL DISTRICT

First Interim Board Agenda Item – Attachments

Expenditure assumptions remain largely the same. Certificated step and column has increased half of a percent due to retirements and replacements at the lower end of the salary schedule. Budget reductions have increased in 2012-13 and 2013-14 due to the trigger language being enacted.

	11/12 State Approved	11/12 First Interim	12/13 Projection	13/14 Projection	
EXPENDITURES					
Certificated New Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-9 FTE	-9 FTE	-3 FTE	-3 FTE	Not backfilled
Staffing Ratios:					
Kindergarten		Increases are expected and will be determined through the budget process			
1-3					
4-5					
6-8					
9-12					
Certificated Step/Column	1.50%	2.00%	2.00%	2.00%	
Classified new Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-3.5 FTE	-3.5 FTE	-1 FTE	-1 FTE	Not backfilled
Classified Step/Column	1.70%	1.70%	1.70%	1.70%	
Benefits	5%	5%	5%	5%	
Budget Reductions	(3,000,000)	(3,000,000)	(5,750,000)	(8,090,000)	Per 'triggers'
Site Allocations:					
Elementary	47.00	47.00	47.00	47.00	
Middle School	58.50	58.50	58.50	58.50	
High School	83.75	83.75	83.75	83.75	
SLIG K-6	49.79	49.79	49.79	49.79	
SLIG 7-8	18.16	18.16	18.16	18.16	
MAA	100,000	100,000	100,000	100,000	
Lottery per teacher	500	500	500	500	

WESTERN PLACER UNIFIED SCHOOL DISTRICT

First Interim Board Agenda Item – Attachments

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. General Fund expenditures are budgeted to exceed revenues by \$4.7 million, leaving an ending fund balance of \$3.9 million or 7.7%. While the change in the deficit from the State Budget to First Interim is very small, it is important to review the line item changes. The variances are numbered 1 through 12 in the last column of the table and are detailed on the following page.

	State Budget 2011- 12 Combined	First Interim 2011- 12 Combined	\$ Variance	
Revenue				
Revenue Limit Sources	34,293,582	33,968,000	(325,582)	1
Federal Revenue	3,090,622	3,197,207	106,585	2
State Revenue	5,113,203	5,360,712	247,509	3
Local Revenue	3,137,441	3,234,684	97,243	4
Total Revenue	45,634,848	45,760,603	125,755	
Expenditures				
Certificated Salaries	24,260,000	23,906,341	(353,659)	5
Classified Salaries	7,025,000	6,816,819	(208,181)	6
Benefits	10,930,000	10,617,412	(312,588)	7
Books and Supplies	2,890,000	3,424,333	534,333	8
Other Services & Oper. Exp	4,080,000	4,239,127	159,127	9
Capital Outlay	250,000	231,253	(18,747)	10
Other Outgo 7xxx	1,420,000	1,746,058	326,058	11
Transfer of Indirect 73xx	(110,000)	(102,276)	7,724	
Unidentified Budget Cuts				
Total Expenditures	50,745,000	50,879,067	134,067	
Deficit/Surplus	(5,110,152)	(5,118,464)	(8,312)	
Transfers In	500,000	536,121	36,121	12
Transfers out	(130,000)	(132,812)	(2,812)	
Contributions to Restricted	-	-		
Net increase (decrease) in Fund Balance	(4,740,152)	(4,715,155)	24,997	
Beginning Balance	7,655,546	8,621,761	8,621,761	
Audit Adj				
Prior Period Adjustment				
Ending Balance	2,915,394	3,906,606	991,212	
	5.75%	7.68%		

WESTERN PLACER UNIFIED SCHOOL DISTRICT

First Interim Board Agenda Item – Attachments

Major Changes to Fund Balance since State Budget 2011-12 First Interim

Budgeted Deficit Spending at State Budget		(\$4,740,000)	
Revenues			
Federal Revenue			
Carryover of prior year unspent allocations	157,000		
Updated federal special education revenues	(50,000)		
Total Federal Revenue changes		107,000	2
State Revenue - add'l categorical funding		248,000	3
Local Revenue			
Community Development Block Grant	80,000		
Microsoft Settlement - Additional Funds	40,000		
Decrease in projected SELPA revenues	(70,000)		
Other local revenue changes	47,000		
Total Local Revenue changes		97,000	4
Revenue Limit/Basic Aid adjustments		(\$326,000)	1
Total Change in Revenues		\$126,000	
Expenditures			
Certificated Salaries			
Add'l savings on replacement of retired staff	(230,000)		
Reduction of 1.3 FTE	(85,000)		
Reduction in projected substitute needs	(40,000)		
Total Certificated		(355,000)	5
Classified Salaries			
Add'l savings on replacement of retired staff	(48,000)		
Reduction of 4.5 FTE vacant positions	(144,000)		
Reduction in projected substitute needs	(16,000)		
Total Classified		(208,000)	6
Benefit changes			
Transfer of PARS payment from benefit to debt payment	(380,000)		
Benefit savings on salary reductions above	(170,000)		
Certificated H&W benefit increases	240,000		
Total Benefits		(310,000)	7
Books & Supplies			
Budget add'l restricted federal, categorical & local funds	545,000		
Total Books & Supplies changes		545,000	8
Services & Other Operating			
Budget add'l restricted federal and categorical funds	101,000		
Interest Expense for TRAN	104,000		
School Resource Officer medical leave	(46,000)		
Total Services and Other Operating Costs		159,000	9
Capital Outlay		(20,000)	10
Other Outgo			
Transfer of PARS payment from benefit to debt payment	\$380,000		
Reduction in budgeted special education billback	(\$59,000)		
Increase in transfer of apportionment to Adult Ed Fund	\$5,000		
Other Outgo		326,000	11
Total Change in Expenditures		\$137,000	
Interfund Transfers In (From Fund 17 new school reserve)		36,000	12
Total Change in Budgeted FB		\$25,000	
Budgeted Deficit Spending at First Interim		(\$4,715,000)	

7.3.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT

First Interim Board Agenda Item – Attachments

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 practically no change in revenue limit. However, we anticipate mid-year cuts and have accounted for these with a \$1.2 million designated reserve in 2011-12. The change in revenue limit is largely due to changes in our supplemental basic aid calculations and some small revenue limit adjustments.

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

Property taxes in Placer County have been on the decline. Reassessment requests from developers have had a big impact on property tax values. Our district experienced a 9.9% decline in property taxes in 2009-10 and an additional 9.8% decline in property taxes for 2010-11. We continue to meet regularly with the Placer County Assessor to track property tax activity specifically in our district. Current projections indicate property taxes will decline between 3% and 4% this year and start to level out in fiscal year 2012-13.

Expenditures:

The Adopted Budget assumed \$3.0 million in budget cuts in the current fiscal year. We are comfortable we will attain these cuts in 2011-12. In addition, we have realized some additional reductions as a result of position vacancy savings. Overall, the expenditure budgets have not changed much since the budget was adopted.

Multi-Year Projections

Multi-year projections give a view of the next three years of activity utilizing the assumptions outlined above. Specifically, they assume practically flat enrollment growth, revenue limit COLA of 0% in 2012-13 and 2.8% COLA in 2013-14, and moderate property tax increases. The multi-year projections for 2011-12 through 2013-14 are reflected in the table below. The MYPs reflect an additional designated reserve of \$1.2 million in 2011-12 as a set-aside to address the mid-year cuts from the state that will impact the district in February 2012. These cuts translate to a \$218 per ADA cut in 2012-13 and 2013-14. The mid-year cuts have increased the reduction targets for 2012-13 and 2013-14. They show that we will need to target **\$5.75 million** in reductions for 2012-13 and an additional **\$2.34 million** in 2013-14. This is a significant amount of money to cut out of the budget in the 2012-13 fiscal year. However, we have taken a balanced and cautious approach to cuts in the past several years and spent down the district's fund balance and special reserves. We have also implemented various cost-saving measures including an early retirement plan, eliminating positions when vacancies occur, increased efforts to improve student attendance, and focus on district-wide utility and operational savings. We have utilized a variety of strategies to avoid layoffs and protect educational programs. We are now at the place where we need to make some very deep cuts and some very difficult decisions. While this process is painful, we have focused significant attention on minimizing the impact to students, parents and staff.

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

	State Budget 2011-12 Combined	First Interim 2011-12 Combined	Projection 2012-13 Combined	Projection 2013-14 Combined
Revenue				
Revenue Limit Sources	34,293,582	33,968,000	33,322,311	34,384,704
Federal Revenue	3,090,622	3,197,207	2,009,844	2,009,844
State Revenue	5,113,203	5,360,712	5,110,712	5,147,003
Local Revenue	3,137,441	3,234,684	3,033,684	3,033,684
Total Revenue	45,634,848	45,760,603	43,476,551	44,575,235
Expenditures				
Certificated Salaries	24,260,000	23,906,341	24,672,069	24,920,000
Classified Salaries	7,025,000	6,816,819	6,982,705	7,050,000
Benefits	10,930,000	10,617,412	11,252,268	11,840,000
Books and Supplies	2,890,000	3,424,333	2,799,333	2,800,000
Other Services & Oper. Exp	4,080,000	4,239,127	4,195,127	4,200,000
Capital Outlay	250,000	231,253	55,253	60,000
Other Outgo 7xxx	1,420,000	1,746,058	1,746,058	1,750,000
Transfer of Indirect 73xx	(110,000)	(102,276)	(102,276)	(100,000)
Unidentified Budget Cuts	-	-	(5,750,000)	(8,090,000)
Total Expenditures	50,745,000	50,879,067	45,850,537	44,430,000
Deficit/Surplus	(5,110,152)	(5,118,464)	(2,373,985)	145,235
Transfers In	500,000	536,121	-	-
Transfers out	(130,000)	(132,812)	(132,812)	(130,000)
Contributions to Restricted	-	-	-	-
Net increase (decrease) in Fund Balance	(4,740,152)	(4,715,155)	(2,506,797)	15,235
Beginning Balance	7,655,546	8,621,761	3,906,606	1,399,809
Audit Adj				
Prior Period Adjustment				
Ending Balance	2,915,394	3,906,606	1,399,809	1,415,044
	5.75%	7.68%	3.05%	3.18%
Revolving Fund	2,000	2,000	2,000	2,000
2011-12 Mid-Year Cut Reserve	-	1,200,000	-	-
Economic Uncertainty @ 3%	1,526,250	1,530,356	1,168,472	1,329,000
Restricted Designations	304,585	193,499	827	9,169
Basic Aid Reserve	-	-	-	-
Undesignated Fund Balance	1,082,559	980,751	228,510	74,875

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:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

First Interim Board Agenda Item – Attachments

1. Update on mid-year reductions
2. Recalculation of Revenue limit for revised projected ADA

Given the current uncertainties with the budget, the remainder of the academic year will need to be spent identifying our budget reduction strategies in conjunction with the Board.

Deficit spending is budgeted for the current and subsequent year with a balanced budget achieved by 2013-14. Staff plans to identify budget reduction recommendations for the Board by January 2012. 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.

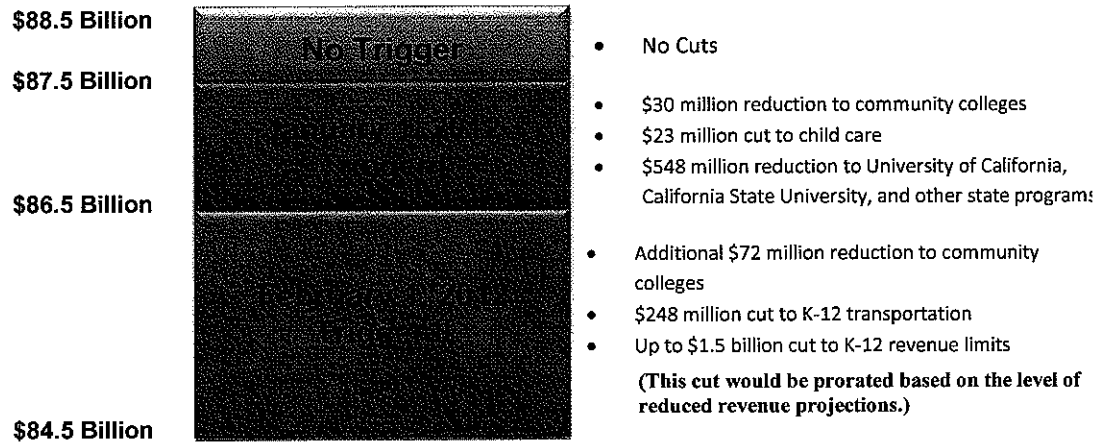
**PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE
2011-12 FIRST INTERIM REPORT AND RELATED MYPs
OCTOBER 31, 2011**

This Message provides guidance for the 2011-12 First Interim Report and related Multi-Year Projections (MYPs). On June 30, 2011, Governor Brown signed the State Budget Act, SB 87, Chapter 33, Statutes of 2011, and the Education Trailer Bill, AB 114, Chapter 43, Statutes of 2011. Important details of AB 114 include:

- The AB 114 "trigger language" provisions reference Education Code 42127 which specifies requirements for a school district's adoption of the annual budget. The "trigger language" does not reference Education Codes 42130, 42131, 42132 and 42133 which specifies requirements for a school district's interim reports. Therefore, the 2011-12 First Interim Report will require MYPs for 2012-13 and 2013-14.
- AB 114 enacted "trigger language" that automatically implements reductions to K-12 education if state revenue forecasts of \$88.5 billion are not met. Following is a formula for calculating the reductions implemented by the "trigger language."
 - If revenues for the year are estimated to be less than \$1 billion below the forecast (\$87.5 billion), then no changes are required.
 - If revenues fall between \$1 billion (\$87.5 billion) and \$2 billion (\$86.5 billion) lower, then a series of additional cuts are triggered, including a \$23 million across-the-board cut to child care and a \$30 million reduction to community colleges, accompanied by a \$10 increase to student enrollment fees (this is on top of the \$10 increase included in the first Budget bill).
 - If revenues fall more than \$2 billion (\$86.5 billion or less), then the state will impose additional cuts to public education of up to \$1.9 billion: a 4% reduction to revenue limits; a \$248 million cut to school transportation; and a \$73 million reduction to community colleges.
 - In addition, the revenue limit reductions would be proportional to the amount of the revenue shortfall. For example, if the shortfall is \$3 billion, then the revenue limit reduction would be 2% rather than the 4% that would apply if revenues fall \$4 billion or more below estimates.

- Below is the chart that illustrates the implementation of the "trigger language" provisions.

Summary of Potential "Trigger" Cuts if State Revenue Assumptions Are Not Met



- Contingent upon reductions authorized by the "trigger language" being implemented, AB 114 provides the authority for local school boards to negotiate the reduction of the school year by 7 days to a minimum of 168 instructional days.

There are many factors, both economic and others, which will affect the final outcome of the potential implementation of the "trigger language." Unfortunately, any changes to current law, should the trigger be pulled, will not be known prior to the school district's submittal of the 2011-12 First Interim Report, which is due to the Placer County Office of Education by December 15, 2011. Following are specific economic and other factors that could impact the implementation of the "trigger language."

7.3.9

ECONOMIC FACTORS

- Economic forecasts will be released by the Legislative Analyst Office (LAO) in mid-November and the Department of Finance (DOF) by December 15, 2011. The higher of the two agencies' forecasts will be used to determine if the "trigger language" is to be implemented. Absent further enactments that change existing statutes, and if the specified conditions for the "trigger language" provisions are met, the reductions will occur without any further action by the Legislature or the Governor.
- Economists with the UCLA Anderson Forecast released their quarterly forecast on September 20, 2011. This forecast indicates that both the national and state economies have stalled. This forecast is more pessimistic than the previous forecast.
- The Department of Finance reports that the year-to-date (July-September 2011) state revenues are down 3.4% for a loss of \$654 million from the expected \$19.39 billion. This is the fourth straight month that state revenues fell short of budgeted levels.
- The State's unemployment figures for August 2011 rose to 12.1%, which reflects an increase in the rate for the third straight month. This compares to the national unemployment rate of 9.1%.
- The "trigger language" applies to 2011-12. There continues to be a structural deficit that the State needs to address for 2012-13.

GUIDANCE FOR DISTRICT FIRST INTERIM REPORTS

Based on the uncertainty of the implementation of the "trigger language" and the AB 1200 fiscal oversight responsibilities of the Placer County Office of Education, we provide the following guidance:

- It is expected that school districts will maintain "best fiscal practices." Moreover, our guidance and support to school districts should continue with prudent fiscal management as provided through continuing AB 1200 statutes.
- MYPs for 2012-13 and 2013-14 are required for the 2011-12 First Interim Report.
- School districts should "plan for the worst case scenario and hope for the best". Financial projections should include contingency plans and/or accommodate for potential implementation of AB 114 "trigger language" reduction of 4% of the revenue limit and 50% of transportation funding (including special education). The 4% revenue limit reduction is equivalent to \$250/ADA for elementary districts, \$260/ADA for unified districts and \$300/ADA for high school districts.
- School districts should begin or continue negotiations in order to develop contingency language in the event that the imposition of mid-year cuts necessitates reducing the instructional year.
- School districts should consider waiting to restore any expenditure cuts until after a final decision on mid-year reductions and the Governor's 2012-13 Proposed Budget.
- 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 will likely increase.
- For COLA, Districts should budget zero (0%) for 2011-12, and while the SSC dashboard projects 3.10% for 2012-13, Districts should either budget zero (0%) or have a contingency plan equivalent to the 3.10% should the state not fund it. For 2013-14, District should budget 2.8%.
- For reserves, at a minimum Districts can budget 1/3 of the required level for 2011-12, make progress for 2012-13, and fully budget the required reserve for 2013-14. Due to multiple factors, it is recommended Districts budget reserve levels higher than the required levels.

**THE FOLLOWING SECTIONS PROVIDE MORE DETAILED ADVICE SUBSEQUENT TO THE
PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE DATED JULY 18, 2011**

Revenue Limit and COLAs

AB 114 added Education Code Section 42127(a)(1)(A) which includes a requirement that "each school district shall project the same level of revenue per unit of average daily attendance as it received in the 2010-11 fiscal year." This applied only to the 2011-12 annual adopted and 45 day revision budgets and not to the 2011-12 interim reports. We recommend that school districts use the School Services of California (SSC) Dartboard, which was updated September 12, 2011 based on the 2011-12 Post AB 114 Prohibitions in the development of their 2011-12 First Interim Report and the related MYPs for 2012-13 and 2013-14. Please note the information relative to the "trigger language." Also note footnote 1 relative to the statutory COLA, which reads, "While a positive statutory COLA is projected for 2012-13, the State's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund the COLA."

Special Education Maintenance of Effort

The Special Education Maintenance of Effort (SEMOE) reports are required to determine if a special education local plan area (SELPA) or a local educational agency (LEA) met the maintenance of effort (MOE) required by the federal Individuals with Disabilities Education Act (IDEA).

First Interim provides an opportunity for LEAs to determine compliance with this requirement. The SACS software includes the ability to test for MOE during the fiscal year on projected expenditures versus 2010-11 actuals. There are two planning opportunities; verify MOE for the upcoming year end for 2011-12 actuals versus 2010-11 actuals, and update if the most recent MOE compliance was not met for the 2011-12 budget versus 2010-11 actuals. For example, an adjustment could be made in the 2011-12 budget to ensure compliance. Non-compliance with MOE is an impact on federal funding through a reduction of funds. This check and update affords a chance to remedy the situation to reduce the risk of a loss in funding.

Child and Adult Care Food Programs

The California Department of Education Nutrition Services Division issued Management Bulletin NCD-CACFP-04-2011, dated June 2011 relative to contracting out for management functions in the Child and Adult Care Food Program. The Management Bulletin reminds all institutions participating in the Child and Adult Care Food Program (CACFP) that institutions may not contract with another company for all management functions. This includes a school district contracting with another school district or county office for these functions.

Transportation

The Statutes are not clear relative to any formula to be used for the "trigger language" cuts to transportation, both regular education and special education transportation. A formula will be determined by the Department of Finance should the "trigger language" be implemented. As a way of estimating the impact, a school district could calculate the potential cuts by the following formula:

- 2011-12 transportation apportionment times 50%. Also note that a school district must expend 100% of the 2011-12 transportation entitlement (amount before the cut was applied) on transportation during 2011-12 in order to receive the same amount of funding for future years. The CDE is aware of this provision and is reviewing the possibility of a waiver should there be reductions due to the "trigger language" implementation.

Basic Aid School Districts

For 2011-12 and 2012-13, the State Budget provides for a reduction to state categorical funds provided to a basic aid school district in an amount equal to 8.92% of its revenue limit, commonly known as the "fair share" cut. A school district receives a fair share cut based on the district's basic aid status at the Second Principal Apportionment in the prior year. This means that for a school district to be subject to the 8.92% cut in 2011-12, it must be a basic aid district in 2010-11. If a school district becomes basic aid in 2011-

12, it will be "subject" to the fair share cut in 2012-13. However, in no event would that reduction be more than the amount of local revenues that exceed the district's revenue limit.

Additionally, basic aid school districts should also be prepared to take their share of any "trigger language" reductions and should develop contingency plans accordingly.

Forest Reserve Funds

U.S. Senate Majority Leader Harry Reid has announced a bipartisan agreement to reauthorize the Secure Rural Schools and Payments in Lieu of Taxes program (Forest Reserve Funds) for five more years. Reauthorization of this program is very important to many of the rural counties in California and the small school districts.

Cash Related to RDAs

Assembly Bill 26 of the 2011-12 First Extraordinary Session (ABX1 26) eliminated redevelopment agencies (RDAs). The budget assumes that payments to schools will total \$1.7 billion in 2011-12 reflecting an offset to the General fund and comes to LEAs as property tax payments. The shift in the funds from Proposition 98 (Prop 98) through this re-benching mechanism reduces the availability of the cash to flow through as apportionments to LEAs. The current apportionment schedule incorporates the loss of the \$1.7 billion in Prop 98 funds. This shift in the funds should be taken into consideration for cash flow projections. Please note that there is pending litigation in the courts on this issue.

CASH MANAGEMENT

Intra-Year Principal Apportionment Deferrals 2011-12

SB 82 was chaptered on March 24, 2011 and allows for intra-year deferrals in the 2011-12 fiscal year. The intra-year deferrals from SB 82 are as follows:

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

Inter-Year Principal Apportionment Deferrals

Please refer to the table below for a list of principal apportionment inter-year deferrals. The percentage of principal apportionment funds deferred across fiscal years in 2011-12 is 39%. **See Attachment A for a graphic illustration of all principal apportionment deferrals both intra-year and inter-year.**

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

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

Other Inter-Year Payment Deferrals

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

- \$550 million for K-3 Class Size Reduction (CSR)
- \$38.7 million for School Safety Violence Prevention
- \$100.1 million for the Targeted Instructional Improvement Grant

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

RESERVE FOR ECONOMIC UNCERTAINTIES

The revised 2009-10 Enacted Budget lowered the minimum reserve requirement levels for economic uncertainties to 1/3 the percentage level adopted by the State Board 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. By fiscal year 2013-14, school districts must meet compliance and restore the reserves to the percentage adopted by the State Board 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. Moreover, once the minimum reserve levels are reduced, 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. Remember that 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. County offices of education (COEs) and 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

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

It is also important to note that the 2011-12 Enacted State Budget provides flat funding, but AB 114 incorporated "trigger language" reducing revenue limit apportionments if state revenues do not reach a specified level. School districts need to consider this as they negotiate changes to collective bargaining agreements.

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.

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 2012-13 and beyond. School districts should "plan for the worst, but hope for the best," and develop financial projections 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 a volatile economy. It is important that school districts be proactive through developing contingency plans that allow the most flexibility possible.

Principal Apportionment Schedule - EC 14041(a)(1)(2)(3)(4)

	2011-12												2012-13		
	Advance						P-1						P-2		
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	
E.C. Section 14041(a)(1)(2)(3)(4)	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	5.00%	5.00%
Percentage Paid in Current Month															
Deferred from July Advance															
Deferred from August Advance															
Deferred from October Advance															
Deferred from February P-1	0.10%	5.73%	2.32%										8.50%		
Deferred from March P-1															
Deferred from April P-1															
Deferred from May P-1															
Deferred from June P-2	9.00%														
Total Received from Current Year	0.00%	0.00%	11.70%	0.00%	9.00%	9.00%	25.30%	0.50%	0.00%	4.60%	1.50%	0.00%	5.00%	5.00%	
Total Received from Prior Year	9.10%	12.10%	7.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.60%	15.80%	
Grand Total Received	9.10%	12.10%	18.80%	0.00%	9.00%	9.00%	25.30%	0.50%	0.00%	4.60%	1.50%	0.00%	27.60%	20.80%	

Cumulative E.C. Section 14041 5/5/9		
2010-11 Cumulative Principal Apportionments	80.79%	92.90%
Difference		100.00%

Cumulative E.C. Section 14041	5.00%	10.00%	19.00%	28.00%	37.00%	46.00%	55.00%	64.00%	73.00%	82.00%	91.00%	100.00%			
2011-12 Cumulative Principal Apportionments	0.00%	0.00%	11.70%	11.70%	20.70%	29.70%	55.00%	55.50%	55.50%	60.10%	61.60%	61.60%	84.20%	100.00%	
Difference	-5.00%	-10.00%	-7.30%	-16.30%	-16.30%	-16.30%	0.00%	-8.50%	-17.50%	-21.90%	-29.40%	-38.40%			

Assumptions:

(1) For 2011-12, we assume that your 2011-12 Advance Apportionment is fixed for the entire 2011-12 fiscal year.

Legend:

Red: one-time 2010-11 Intra-year Deferrals (ABX8 14, Government Code Section 16326(a))
Orange: one-time 2011-12 Intra-year Deferrals (SB82, Government Code Section 16326(a)(2))
Blue: ongoing Inter-Year Deferrals (Education Code Sections 14041.5, 14041.6)
Green: one-time modification of Inter-Year Deferrals (SB 70, Education Code Section 14041.65)
Yellow Highlight: Percentage of Principal Apportionment payments deferred across fiscal years.

7.3.15

Principal Apportionment Schedule - EC 14041(a)(7)

	2011-12												2012-13		
	Advance												Advance		
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	
Education Code Section 14041(a)(7)	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	15.00%	15.00%	
Percentage Paid in Current Month	0.00%	0.00%	15.00%	0.00%	0.00%	0.00%	6.00%	0.41%	0.00%	0.82%	1.09%	0.00%	15.00%	15.00%	
Deferred from July Advance			8.10%				6.90%								
Deferred from August Advance							15.00%								
Deferred from September Advance															
Deferred from October Advance							15.00%								
Deferred from February P-1	0.08%	4.33%	1.75%										6.39%		
Deferred from March P-1										2.65%					4.15%
Deferred from April P-1		2.09%	1.29%										1.36%		4.62%
Deferred from May P-1		3.08%	2.46%										2.52%		3.20%
Deferred from June P-2	6.80%												6.80%		
Total Received from Current Year	0.00%	0.00%	23.10%	0.00%	0.00%	0.00%	42.90%	0.41%	0.00%	3.47%	1.09%	0.00%	15.00%	15.00%	
Total Received from Prior Year	6.88%	9.50%	5.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.65%	0.00%	0.00%	17.07%	11.97%	
Grand Total Received	6.88%	9.50%	28.61%	0.00%	0.00%	0.00%	42.90%	0.41%	0.00%	6.12%	1.09%	0.00%	32.07%	26.97%	

Cumulative E.C. Section 14041	84.99%	94.49%	100.00%
2010-11 Cumulative Principal Apportionments			
Difference			

Cumulative E.C. Section 14041	15.00%	30.00%	45.00%	60.00%	60.00%	60.00%	66.00%	72.80%	79.60%	86.40%	93.20%	100.00%			
2011-12 Cumulative Principal Apportionments	0.00%	0.00%	23.10%	23.10%	23.10%	23.10%	66.00%	66.41%	66.41%	69.88%	70.96%	70.96%	88.03%	100.00%	
Difference	-15.00%	-30.00%	-21.90%	-36.90%	-36.90%	-36.90%	0.00%	-6.39%	-13.19%	-16.52%	-22.24%	-29.04%			

Assumptions:

(1) For 2011-12, we assume that your 2011-12 Advance Apportionment is fixed for the entire 2011-12 fiscal year.

Legend:

Red: one-time 2010-11 Intra-year Deferrals (ABX8 14, Government Code Section 16326(a))
Orange: one-time 2011-12 Intra-year Deferrals (SB882, Government Code Section 16326(a)(2))
Blue: ongoing Inter-Year Deferrals (Education Code Sections 14041.5, 14041.6)
Green: one-time modification of Inter-Year Deferrals (SB 70, Education Code Section 14041.65)
Yellow Highlight: Percentage of Principal Apportionment payments deferred across fiscal years.

7.3.16

Principal Apportionment Schedule - EC 14041(a)(8)

ATTACHMENT B-3

	2011-12												2012-13		
	Advance												Advance		
	P-1												P-2		
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	
Education Code Section 14041(a)(8)	15.00%	30.00%	30.00%	15.00%	0.00%	0.00%	6.00%	0.00%	0.00%	0.00%	0.00%	4.00%	15.00%	15.00%	
Percentage Paid in Current Month	0.00%	0.00%	30.00%	0.00%	0.00%	0.00%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.00%	15.00%	
Deferred from July Advance			8.10%				6.90%								
Deferred from August Advance							30.00%								
Deferred from September Advance															
Deferred from October Advance							15.00%								
Deferred from February P-1	0.00%	0.00%	0.00%										0.00%		
Deferred from March P-1										0.00%					0.00%
Deferred from April P-1		0.00%	0.00%												0.00%
Deferred from May P-1		0.00%	0.00%												0.00%
Deferred from June P-2	4.00%												4.00%		
Total Received from Current Year	0.00%	0.00%	38.10%	0.00%	0.00%	0.00%	57.90%	0.00%	0.00%	0.00%	0.00%	0.00%	15.00%	15.00%	
Total Received from Prior Year	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%	0.00%	
Grand Total Received	4.00%	0.00%	38.10%	0.00%	0.00%	0.00%	57.90%	0.00%	0.00%	0.00%	0.00%	0.00%	19.00%	15.00%	

Cumulative E.C. Section 14041
2010-11 Cumulative Principal Apportionments
Difference 100.00%

Cumulative E.C. Section 14041	15.00%	45.00%	75.00%	90.00%	90.00%	90.00%	96.00%	96.00%	96.00%	96.00%	96.00%	100.00%	
2011-12 Cumulative Principal Apportionments	0.00%	0.00%	38.10%	38.10%	38.10%	38.10%	96.00%	96.00%	96.00%	96.00%	96.00%	100.00%	
Difference	-15.00%	-45.00%	-36.90%	-51.90%	-51.90%	-51.90%	0.00%	0.00%	0.00%	0.00%	0.00%	-4.00%	

Assumptions:

(1) For 2011-12, we assume that your 2011-12 Advance Apportionment is fixed for the entire 2011-12 fiscal year.

Legend:

Red: one-time 2010-11 Intra-year Deferrals (ABX8 14, Government Code Section 16326(a))
Orange: one-time 2011-12 Intra-year Deferrals (SB82, Government Code Section 16326(a)(2))
Blue: ongoing Inter-Year Deferrals (Education Code Sections 14041.5, 14041.6)
Green: one-time modification of Inter-Year Deferrals (SB 70, Education Code Section 14041.65)
Yellow Highlight: Percentage of Principal Apportionment payments deferred across fiscal years.

7.3.17

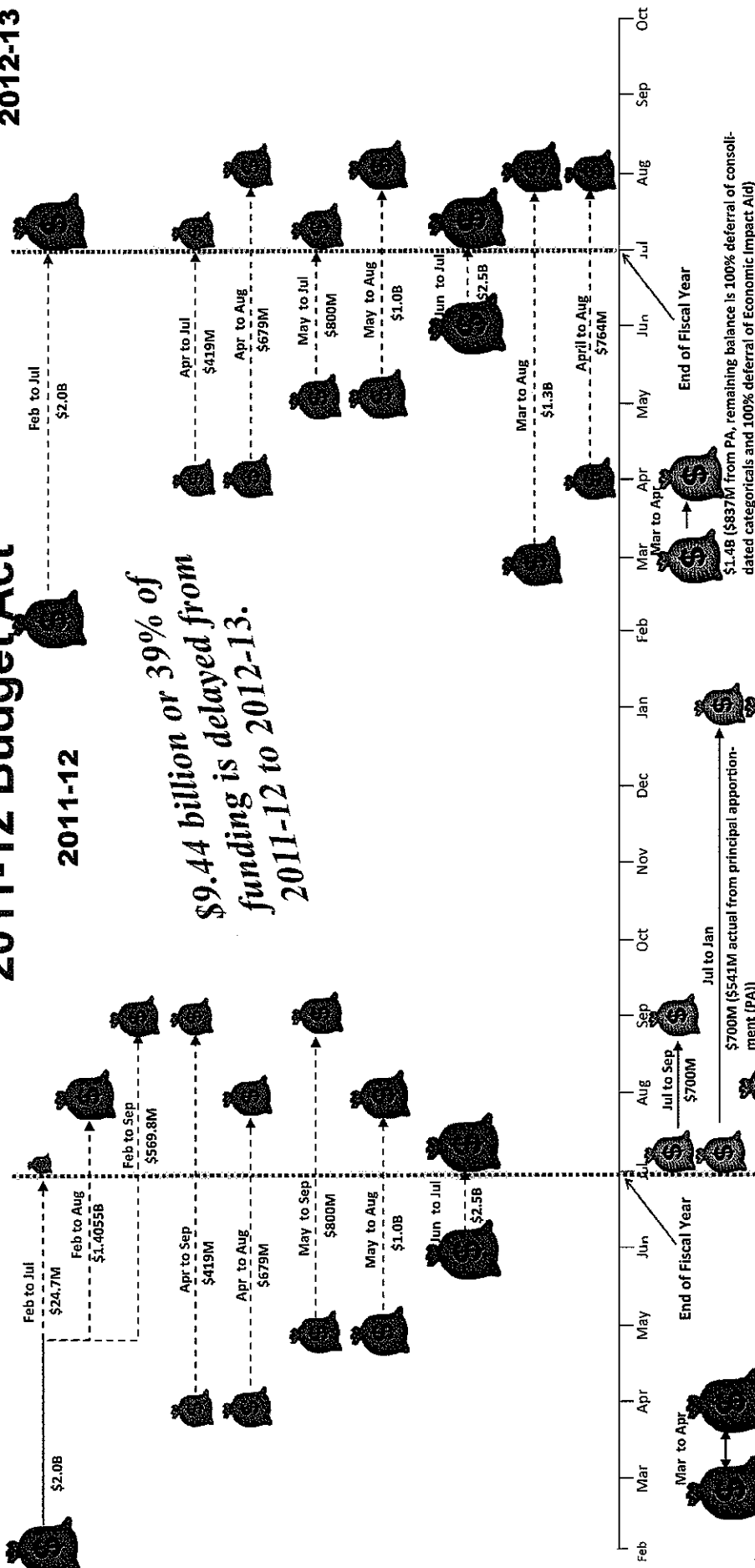
Delayed Principal Apportionment Funding 2011-12 Budget Act

2010-11

2012-13

2011-12

*\$9.44 billion or 39% of
funding is delayed from
2011-12 to 2012-13.*



Blue - ongoing (Education Code 14041.5, 14041.6)
 Red - one-time, pursuant to ABX8 14 (May be moved from prior month or delayed to the subsequent month). Total 2010-11 K-12 intra-year deferrals not to exceed \$2.5 billion at any given time and must be paid back by April 29, 2011. (Government Code 16326(a))
 Purple - One-time modification to the inter-year deferral payment schedule. \$3.19B of the 2010-11 inter-year deferrals to July 2011 shall be deferred to August 2011 (\$1.4B) and September 2011 (\$1.79B) (Education Code 14041.65).
 Green - New ongoing additional deferrals of \$2.063B based on Education Code 14041.6(d).
 Orange - 2011-12 Intra-Year deferrals. Important: these deferrals can not be moved (Government Code 16326(a)(2)).
 Note: This chart only shows principal apportionment funding deferrals and DOES NOT include the ~\$550M K-3 Class Size Reduction deferral.

September 22, 2011

7.3.18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	31,000,584.00	32,741,209.00	(692,959.31)	32,388,529.00	(352,680.00)	-1.1%
2) Federal Revenue		8100-8299	721.00	721.00	0.00	721.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,887,400.00	3,887,400.00	910,341.34	4,064,604.00	177,204.00	4.6%
4) Other Local Revenue		8600-8799	861,103.00	861,103.00	129,771.64	905,560.00	44,457.00	5.2%
5) TOTAL, REVENUES			35,749,808.00	37,490,433.00	347,153.67	37,359,414.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,920,845.00	19,860,292.00	6,260,948.17	19,518,502.00	341,790.00	1.7%
2) Classified Salaries		2000-2999	3,971,853.00	3,945,080.00	1,280,059.92	3,917,446.00	27,634.00	0.7%
3) Employee Benefits		3000-3999	8,207,416.00	8,191,608.00	2,614,152.34	7,877,742.00	313,866.00	3.8%
4) Books and Supplies		4000-4999	2,150,296.00	2,273,357.00	389,985.72	2,280,010.00	(6,653.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	3,304,414.00	3,298,414.00	871,803.31	3,511,422.00	(213,008.00)	-6.5%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	7,172.68	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,422,268.00	1,422,268.00	1,772.00	1,746,058.00	(323,790.00)	-22.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(665,029.00)	(666,019.00)	0.00	(669,271.00)	3,252.00	-0.5%
9) TOTAL, EXPENDITURES			38,322,063.00	38,335,000.00	11,425,894.14	38,191,909.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,572,255.00)	(844,567.00)	(11,078,740.47)	(832,495.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
b) Transfers Out		7600-7629	128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,193,367.00)	(4,321,714.00)	0.00	(4,051,297.00)	270,417.00	-6.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,821,536.00)	(3,949,883.00)	0.00	(3,647,988.00)		

7,319

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,393,791.00)	(4,794,450.00)	(11,078,740.47)	(4,480,483.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,193,590.00	8,193,590.00		8,193,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,590.00	8,193,590.00		8,193,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,590.00	8,193,590.00		8,193,590.00		
2) Ending Balance, June 30 (E + F1e)			1,799,799.00	3,399,140.00		3,713,107.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,797,799.00	2,543,750.00		2,550,594.00		
Unassigned/Unappropriated Amount		9790	0.00	853,390.00		1,160,513.00		

7.3.20

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,804,543.00	12,978,000.00	1,059,919.00	11,084,938.00	(1,893,062.00)	-14.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	339,053.00	339,053.00	0.00	339,053.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,206,521.00	27,799,643.00	108.80	29,352,121.00	1,552,478.00	5.6%
Unsecured Roll Taxes		8042	852,390.00	852,390.00	693,704.56	852,390.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(104.25)	0.00	0.00	0.0%
Supplemental Taxes		8044	242,014.00	242,014.00	5,403.74	242,014.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	623,993.00	623,993.00	0.00	623,993.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,706.00	30,706.00	0.00	34,691.00	3,985.00	13.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,099,220.00	42,865,799.00	1,759,031.85	42,529,200.00	(336,599.00)	-0.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(702,874.00)	(702,874.00)	0.00	(702,874.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	68,839.00	91,737.00	21,506.62	75,656.00	(16,081.00)	-17.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,464,601.00)	(9,513,453.00)	(2,473,497.78)	(9,513,453.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,000,584.00	32,741,209.00	(692,959.31)	32,388,529.00	(352,680.00)	-1.1%
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		
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
NCLB/IASA (incl. ARRA)								
California Dept of Education								
SACS Financial Reporting Software - 2011.2.0								
File: fundi-a (Rev 06/07/2011)								

7.3.21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	721.00	721.00	0.00	721.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			721.00	721.00	0.00	721.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,587,000.00	1,587,000.00	521,845.00	1,547,000.00	(40,000.00)	-2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	57,881.00	57,881.00	57,881.00	New
Lottery - Unrestricted and Instructional Materials		8560	694,416.00	694,416.00	23,248.34	699,108.00	4,692.00	0.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,605,984.00	1,605,984.00	307,367.00	1,760,615.00	154,631.00	9.6%
TOTAL, OTHER STATE REVENUE			3,887,400.00	3,887,400.00	910,341.34	4,064,604.00	177,204.00	4.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	30,112.00	145,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	27,010.95	132,782.00	32,782.00	32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	162,598.00	162,598.00	0.00	162,598.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	370,000.00	370,000.00	72,648.69	381,675.00	11,675.00	3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			861,103.00	861,103.00	129,771.64	905,560.00	44,457.00	5.2%
TOTAL, REVENUES			35,749,808.00	37,490,433.00	347,153.67	37,359,414.00	(131,019.00)	-0.3%

7.3.23

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,152,744.00	17,092,191.00	5,355,554.45	16,794,760.00	297,431.00	1.7%
Certificated Pupil Support Salaries		1200	869,897.00	869,897.00	283,409.82	847,337.00	22,560.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,865,329.00	1,865,329.00	613,371.86	1,843,530.00	21,799.00	1.2%
Other Certificated Salaries		1900	32,875.00	32,875.00	8,612.04	32,875.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,920,845.00	19,860,292.00	6,260,948.17	19,518,502.00	341,790.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,024.00	201,024.00	59,823.84	208,537.00	(7,513.00)	-3.7%
Classified Support Salaries		2200	972,746.00	979,872.00	335,843.11	1,011,454.00	(31,582.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	392,923.00	392,923.00	130,556.18	384,884.00	8,039.00	2.0%
Clerical, Technical and Office Salaries		2400	2,097,949.00	2,064,050.00	658,911.55	2,012,824.00	51,226.00	2.5%
Other Classified Salaries		2900	307,211.00	307,211.00	94,925.24	299,747.00	7,464.00	2.4%
TOTAL, CLASSIFIED SALARIES			3,971,853.00	3,945,080.00	1,280,059.92	3,917,446.00	27,634.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,627,706.00	1,622,710.00	514,878.68	1,607,568.00	15,142.00	0.9%
PERS		3201-3202	636,169.00	615,389.00	198,122.76	616,648.00	(1,259.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	567,474.00	563,753.00	178,125.66	554,267.00	9,486.00	1.7%
Health and Welfare Benefits		3401-3402	3,904,685.00	3,898,149.00	1,327,110.78	4,005,308.00	(107,159.00)	-2.7%
Unemployment Insurance		3501-3502	382,731.00	381,365.00	120,779.93	377,184.00	4,181.00	1.1%
Workers' Compensation		3601-3602	295,413.00	294,336.00	92,659.28	288,913.00	5,423.00	1.8%
OPEB, Allocated		3701-3702	236,627.00	236,627.00	125,657.29	236,627.00	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	33,559.00	56,372.00	14,719.70	49,987.00	6,385.00	11.3%
Other Employee Benefits		3901-3902	523,052.00	522,907.00	42,098.26	141,240.00	381,667.00	73.0%
TOTAL, EMPLOYEE BENEFITS			8,207,416.00	8,191,608.00	2,614,152.34	7,877,742.00	313,866.00	3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	305,378.00	305,378.00	67,993.83	409,312.00	(103,934.00)	-34.0%
Books and Other Reference Materials		4200	183.00	183.00	120.69	4,458.00	(4,275.00)	-2336.1%
Materials and Supplies		4300	1,626,603.00	1,752,053.00	261,959.65	1,715,439.00	36,614.00	2.1%
Noncapitalized Equipment		4400	218,132.00	215,743.00	59,911.55	150,801.00	64,942.00	30.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,150,296.00	2,273,357.00	389,985.72	2,280,010.00	(6,653.00)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,864.00	110,864.00	(3,504.42)	244,415.00	(133,551.00)	-120.5%
Dues and Memberships		5300	23,200.00	23,200.00	19,627.15	24,507.00	(1,307.00)	-5.6%
Insurance		5400-5450	314,813.00	314,813.00	77,453.25	314,813.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,592,000.00	1,592,000.00	403,042.55	1,592,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,474.00	163,474.00	45,082.27	180,172.00	(16,698.00)	-10.2%
Transfers of Direct Costs		5710	30,000.00	30,000.00	2,348.20	37,264.00	(7,264.00)	-24.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	965,693.00	959,693.00	292,825.76	1,013,481.00	(53,788.00)	-5.6%
Communications		5900	104,370.00	104,370.00	34,928.55	104,770.00	(400.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,304,414.00	3,298,414.00	871,803.31	3,511,422.00	(213,008.00)	-6.5%

7.3.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	7,172.68	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	7,172.68	10,000.00	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	1,416,579.00	1,416,579.00	0.00	1,356,561.00	60,018.00	4.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	973.00	973.00	360.08	973.00	0.00	0.0%
Other Debt Service - Principal		7439	4,716.00	4,716.00	1,411.92	388,524.00	(383,808.00)	-8138.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,422,268.00	1,422,268.00	1,772.00	1,746,058.00	(323,790.00)	-22.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(562,162.00)	(563,152.00)	0.00	(566,995.00)	3,843.00	-0.7%
Transfers of Indirect Costs - Interfund		7350	(102,867.00)	(102,867.00)	0.00	(102,276.00)	(591.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(665,029.00)	(666,019.00)	0.00	(669,271.00)	3,252.00	-0.5%
TOTAL, EXPENDITURES			38,322,063.00	38,335,000.00	11,425,894.14	38,191,909.00	143,091.00	0.4%

7.3.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,193,367.00)	(4,321,714.00)	0.00	(4,051,297.00)	270,417.00	-6.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,193,367.00)	(4,321,714.00)	0.00	(4,051,297.00)	270,417.00	-6.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,821,536.00)	(3,949,883.00)	0.00	(3,647,988.00)	301,895.00	-7.6%

7.3.26

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,543,186.00	1,552,373.00	235,287.36	1,579,471.00	27,098.00	1.7%
2) Federal Revenue		8100-8299	3,092,022.00	3,089,901.00	0.00	3,196,486.00	106,585.00	3.4%
3) Other State Revenue		8300-8599	1,188,003.00	1,225,803.00	436,582.59	1,296,108.00	70,305.00	5.7%
4) Other Local Revenue		8600-8799	2,306,117.00	2,276,338.00	268,979.01	2,329,124.00	52,786.00	2.3%
5) TOTAL, REVENUES			8,129,328.00	8,144,415.00	940,848.96	8,401,189.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,400,413.00	4,400,413.00	1,443,044.08	4,387,839.00	12,574.00	0.3%
2) Classified Salaries		2000-2999	3,075,923.00	3,080,335.00	855,530.09	2,899,373.00	180,962.00	5.9%
3) Employee Benefits		3000-3999	2,726,717.00	2,736,623.00	886,596.21	2,739,670.00	(3,047.00)	-0.1%
4) Books and Supplies		4000-4999	595,477.00	606,372.00	261,430.22	1,144,323.00	(537,951.00)	-88.7%
5) Services and Other Operating Expenditures		5000-5999	681,722.00	781,722.00	197,359.79	727,705.00	54,017.00	6.9%
6) Capital Outlay		6000-6999	241,383.00	241,383.00	10,375.50	221,253.00	20,130.00	8.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	562,162.00	563,152.00	0.00	566,995.00	(3,843.00)	-0.7%
9) TOTAL, EXPENDITURES			12,283,797.00	12,410,000.00	3,654,335.89	12,687,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,154,469.00)	(4,265,585.00)	(2,713,486.93)	(4,285,969.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,193,367.00	4,321,714.00	0.00	4,051,297.00	(270,417.00)	-6.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,193,367.00	4,321,714.00	0.00	4,051,297.00		

7.3.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,898.00	56,129.00	(2,713,486.93)	(234,672.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	428,171.00	428,170.00		428,171.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,171.00	428,170.00		428,171.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,171.00	428,170.00		428,171.00		
2) Ending Balance, June 30 (E + F1e)			467,069.00	484,299.00		193,499.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	467,069.00	484,299.00		193,499.00		
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		

7.3.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	702,874.00	702,874.00	0.00	702,874.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	840,312.00	849,499.00	235,287.36	876,597.00	27,098.00	3.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,543,186.00	1,552,373.00	235,287.36	1,579,471.00	27,098.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,018,846.00	1,016,725.00	0.00	993,639.00	(23,086.00)	-2.3%
Special Education Discretionary Grants		8182	144,207.00	144,207.00	0.00	116,243.00	(27,964.00)	-19.4%
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%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,846,121.00	1,846,121.00	0.00	1,996,981.00	152,860.00	8.3%
NCLB/IASA (incl. ARRA) California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: fundi-a (Rev 06/07/2011)								

7.3.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	18,150.00	18,150.00	0.00	18,150.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	4,698.00	4,698.00	0.00	9,473.00	4,775.00	101.6%
Other Federal Revenue (incl. ARRA)	All Other	8290	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,092,022.00	3,089,901.00	0.00	3,196,486.00	106,585.00	3.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	302,056.00	302,056.00	93,944.00	335,516.00	33,460.00	11.1%
Economic Impact Aid	7090-7091	8311	359,760.00	359,760.00	79,947.00	399,733.00	39,973.00	11.1%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	109,480.00	109,480.00	16,991.59	106,352.00	(3,128.00)	-2.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	416,707.00	454,507.00	245,700.00	454,507.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,188,003.00	1,225,803.00	436,582.59	1,296,108.00	70,305.00	5.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	82,000.00	82,000.00	39,931.38	72,000.00	(10,000.00)	-12.2%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	176,383.00	176,383.00	4,314.63	312,501.00	136,118.00	77.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,047,734.00	2,017,955.00	224,733.00	1,944,623.00	(73,332.00)	-3.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,306,117.00	2,276,338.00	268,979.01	2,329,124.00	52,786.00	2.3%
TOTAL, REVENUES			8,129,328.00	8,144,415.00	940,848.96	8,401,189.00	256,774.00	3.2%

7,331

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,083,687.00	4,083,687.00	1,337,473.68	4,071,113.00	12,574.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,716.00	159,716.00	53,245.80	159,716.00	0.00	0.0%
Other Certificated Salaries		1900	157,010.00	157,010.00	52,324.60	157,010.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,400,413.00	4,400,413.00	1,443,044.08	4,387,839.00	12,574.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,488,525.00	1,488,525.00	428,118.58	1,391,927.00	96,598.00	6.5%
Classified Support Salaries		2200	1,047,554.00	1,051,439.00	252,909.80	970,292.00	81,147.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	373,781.00	373,781.00	124,141.46	373,329.00	452.00	0.1%
Clerical, Technical and Office Salaries		2400	152,936.00	153,463.00	48,888.69	150,264.00	3,199.00	2.1%
Other Classified Salaries		2900	13,127.00	13,127.00	1,471.56	13,561.00	(434.00)	-3.3%
TOTAL, CLASSIFIED SALARIES			3,075,923.00	3,080,335.00	855,530.09	2,899,373.00	180,962.00	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	357,223.00	357,229.00	117,022.68	356,955.00	274.00	0.1%
PERS		3201-3202	473,257.00	477,302.00	139,130.39	461,726.00	15,576.00	3.3%
OASDI/Medicare/Alternative		3301-3302	292,959.00	293,189.00	83,256.75	280,244.00	12,945.00	4.4%
Health and Welfare Benefits		3401-3402	1,333,700.00	1,339,314.00	468,217.75	1,382,754.00	(43,440.00)	-3.2%
Unemployment Insurance		3501-3502	116,997.00	117,051.00	35,666.64	114,992.00	2,059.00	1.8%
Workers' Compensation		3601-3602	92,271.00	92,312.00	28,019.64	90,122.00	2,190.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	31,813.00	31,898.00	6,111.76	22,917.00	8,981.00	28.2%
Other Employee Benefits		3901-3902	28,497.00	28,328.00	9,170.60	29,960.00	(1,632.00)	-5.8%
TOTAL, EMPLOYEE BENEFITS			2,726,717.00	2,736,623.00	886,596.21	2,739,670.00	(3,047.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	70,000.00	70,000.00	59,268.31	78,998.00	(8,998.00)	-12.9%
Books and Other Reference Materials		4200	0.00	0.00	140.03	674.00	(674.00)	New
Materials and Supplies		4300	486,977.00	497,872.00	151,608.54	924,019.00	(426,147.00)	-85.6%
Noncapitalized Equipment		4400	38,500.00	38,500.00	50,413.34	140,632.00	(102,132.00)	-265.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			595,477.00	608,372.00	261,430.22	1,144,323.00	(537,951.00)	-88.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,742.00	21,742.00	12,620.66	33,912.00	(12,170.00)	-56.0%
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	5,000.00	5,000.00	292.40	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	67,000.00	20,172.12	65,708.00	1,292.00	1.9%
Transfers of Direct Costs		5710	(30,000.00)	(30,000.00)	(2,348.20)	(37,264.00)	7,264.00	-24.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	600,980.00	700,980.00	163,954.52	643,349.00	57,631.00	8.2%
Communications		5900	17,000.00	17,000.00	2,668.29	17,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,722.00	781,722.00	197,359.79	727,705.00	54,017.00	6.9%

7.332

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	241,383.00	241,383.00	10,375.50	221,253.00	20,130.00	8.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,383.00	241,383.00	10,375.50	221,253.00	20,130.00	8.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	562,162.00	563,152.00	0.00	566,995.00	(3,843.00)	-0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			562,162.00	563,152.00	0.00	566,995.00	(3,843.00)	-0.7%
TOTAL, EXPENDITURES			12,283,797.00	12,410,000.00	3,654,335.89	12,687,158.00	(277,158.00)	-2.2%

7.3.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,193,367.00	4,321,714.00	0.00	4,051,297.00	(270,417.00)	-6.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,193,367.00	4,321,714.00	0.00	4,051,297.00	(270,417.00)	-6.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,193,367.00	4,321,714.00	0.00	4,051,297.00	270,417.00	-6.3%

7.334

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	32,543,770.00	34,293,582.00	(457,671.95)	33,968,000.00	(325,582.00)	-0.9%
2) Federal Revenue		8100-8299	3,092,743.00	3,090,622.00	0.00	3,197,207.00	106,585.00	3.4%
3) Other State Revenue		8300-8599	5,075,403.00	5,113,203.00	1,346,923.93	5,360,712.00	247,509.00	4.8%
4) Other Local Revenue		8600-8799	3,167,220.00	3,137,441.00	398,750.65	3,234,684.00	97,243.00	3.1%
5) TOTAL, REVENUES			43,879,136.00	45,634,848.00	1,288,002.63	45,760,603.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,321,258.00	24,260,705.00	7,703,992.25	23,906,341.00	354,364.00	1.5%
2) Classified Salaries		2000-2999	7,047,776.00	7,025,415.00	2,135,590.01	6,816,819.00	208,596.00	3.0%
3) Employee Benefits		3000-3999	10,934,133.00	10,928,231.00	3,500,748.55	10,617,412.00	310,819.00	2.8%
4) Books and Supplies		4000-4999	2,745,773.00	2,879,729.00	651,415.94	3,424,333.00	(544,604.00)	-18.9%
5) Services and Other Operating Expenditures		5000-5999	3,986,136.00	4,080,136.00	1,069,163.10	4,239,127.00	(158,991.00)	-3.9%
6) Capital Outlay		6000-6999	251,383.00	251,383.00	17,548.18	231,253.00	20,130.00	8.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,422,268.00	1,422,268.00	1,772.00	1,746,058.00	(323,790.00)	-22.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,867.00)	(102,867.00)	0.00	(102,276.00)	(591.00)	0.6%
9) TOTAL, EXPENDITURES			50,605,860.00	50,745,000.00	15,080,230.03	50,879,067.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,726,724.00)	(5,110,152.00)	(13,792,227.40)	(5,118,464.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
b) Transfers Out		7600-7629	128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			371,831.00	371,831.00	0.00	403,309.00		

7,335

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,354,893.00)	(4,738,321.00)	(13,792,227.40)	(4,715,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,621,761.00	8,621,760.00		8,621,761.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,621,761.00	8,621,760.00		8,621,761.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,621,761.00	8,621,760.00		8,621,761.00		
2) Ending Balance, June 30 (E + F1e)			2,266,868.00	3,883,439.00		3,906,606.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	467,069.00	484,299.00		193,499.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,797,799.00	2,543,750.00		2,550,594.00		
Unassigned/Unappropriated Amount		9790	0.00	853,390.00		1,160,513.00		

7.336

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,804,543.00	12,978,000.00	1,059,919.00	11,084,938.00	(1,893,062.00)	-14.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	339,053.00	339,053.00	0.00	339,053.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,206,521.00	27,799,643.00	108.80	29,352,121.00	1,552,478.00	5.6%
Unsecured Roll Taxes		8042	852,390.00	852,390.00	693,704.56	852,390.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(104.25)	0.00	0.00	0.0%
Supplemental Taxes		8044	242,014.00	242,014.00	5,403.74	242,014.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	623,993.00	623,993.00	0.00	623,993.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,706.00	30,706.00	0.00	34,691.00	3,985.00	13.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,099,220.00	42,865,799.00	1,759,031.85	42,529,200.00	(336,599.00)	-0.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(702,874.00)	(702,874.00)	0.00	(702,874.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	702,874.00	702,874.00	0.00	702,874.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	68,839.00	91,737.00	21,506.62	75,656.00	(16,081.00)	-17.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,464,601.00)	(9,513,453.00)	(2,473,497.78)	(9,513,453.00)	0.00	0.0%
Property Taxes Transfers		8097	840,312.00	849,499.00	235,287.36	876,597.00	27,098.00	3.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,543,770.00	34,293,582.00	(457,671.95)	33,968,000.00	(325,582.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,018,846.00	1,016,725.00	0.00	993,639.00	(23,086.00)	-2.3%
Special Education Discretionary Grants		8182	144,207.00	144,207.00	0.00	116,243.00	(27,964.00)	-19.4%
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%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,846,121.00	1,846,121.00	0.00	1,998,981.00	152,860.00	8.3%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	18,150.00	18,150.00	0.00	18,150.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	4,698.00	4,698.00	0.00	9,473.00	4,775.00	101.6%
Other Federal Revenue (incl. ARRA)	All Other	8290	60,721.00	60,721.00	0.00	60,721.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,092,743.00	3,090,622.00	0.00	3,197,207.00	106,585.00	3.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	302,056.00	302,056.00	93,944.00	335,516.00	33,460.00	11.1%
Economic Impact Aid	7090-7091	8311	359,760.00	359,760.00	79,947.00	399,733.00	39,973.00	11.1%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,587,000.00	1,587,000.00	521,845.00	1,547,000.00	(40,000.00)	-2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	57,881.00	57,881.00	57,881.00	New
Lottery - Unrestricted and Instructional Materi		8560	803,896.00	803,896.00	40,239.93	805,460.00	1,564.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,022,691.00	2,060,491.00	553,067.00	2,215,122.00	154,631.00	7.5%
TOTAL, OTHER STATE REVENUE			5,075,403.00	5,113,203.00	1,346,923.93	5,360,712.00	247,509.00	4.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	83,505.00	83,505.00	0.00	83,505.00	0.00	0.0%

7,338

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	30,112.00	145,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	27,010.95	132,782.00	32,782.00	32.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	82,000.00	82,000.00	39,931.38	72,000.00	(10,000.00)	-12.2%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	162,598.00	162,598.00	0.00	162,598.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	546,383.00	546,383.00	76,963.32	694,176.00	147,793.00	27.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,047,734.00	2,017,955.00	224,733.00	1,944,623.00	(73,332.00)	-3.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,167,220.00	3,137,441.00	398,750.65	3,234,684.00	97,243.00	3.1%
TOTAL, REVENUES			43,879,136.00	45,634,848.00	1,288,002.63	45,760,603.00	125,755.00	0.3%

7,339

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,236,431.00	21,175,878.00	6,693,028.13	20,865,873.00	310,005.00	1.5%
Certificated Pupil Support Salaries		1200	869,897.00	869,897.00	283,409.82	847,337.00	22,560.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,025,045.00	2,025,045.00	666,617.66	2,003,246.00	21,799.00	1.1%
Other Certificated Salaries		1900	189,885.00	189,885.00	60,936.64	189,885.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,321,258.00	24,260,705.00	7,703,992.25	23,906,341.00	354,364.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,689,549.00	1,689,549.00	487,942.42	1,600,464.00	89,085.00	5.3%
Classified Support Salaries		2200	2,020,300.00	2,031,311.00	588,752.91	1,981,746.00	49,565.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	766,704.00	766,704.00	254,697.64	758,213.00	8,491.00	1.1%
Clerical, Technical and Office Salaries		2400	2,250,885.00	2,217,513.00	707,800.24	2,163,088.00	54,425.00	2.5%
Other Classified Salaries		2900	320,338.00	320,338.00	96,396.80	313,308.00	7,030.00	2.2%
TOTAL, CLASSIFIED SALARIES			7,047,776.00	7,025,415.00	2,135,590.01	6,816,819.00	208,596.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,984,929.00	1,979,939.00	631,901.36	1,964,523.00	15,416.00	0.8%
PERS		3201-3202	1,109,426.00	1,092,691.00	337,253.15	1,078,374.00	14,317.00	1.3%
OASDI/Medicare/Alternative		3301-3302	860,433.00	856,942.00	261,382.41	834,511.00	22,431.00	2.6%
Health and Welfare Benefits		3401-3402	5,238,385.00	5,237,463.00	1,795,328.53	5,388,062.00	(150,599.00)	-2.9%
Unemployment Insurance		3501-3502	499,728.00	498,416.00	156,446.57	492,176.00	6,240.00	1.3%
Workers' Compensation		3601-3602	387,684.00	386,648.00	120,678.92	379,035.00	7,613.00	2.0%
OPEB, Allocated		3701-3702	236,627.00	236,627.00	125,657.29	236,627.00	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	65,372.00	88,270.00	20,831.46	72,904.00	15,366.00	17.4%
Other Employee Benefits		3901-3902	551,549.00	551,235.00	51,268.86	171,200.00	380,035.00	68.9%
TOTAL, EMPLOYEE BENEFITS			10,934,133.00	10,928,231.00	3,500,748.55	10,617,412.00	310,819.00	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	375,378.00	375,378.00	127,262.14	488,310.00	(112,932.00)	-30.1%
Books and Other Reference Materials		4200	183.00	183.00	260.72	5,132.00	(4,949.00)	-2704.4%
Materials and Supplies		4300	2,113,580.00	2,249,925.00	413,568.19	2,639,458.00	(389,533.00)	-17.3%
Noncapitalized Equipment		4400	256,632.00	254,243.00	110,324.89	291,433.00	(37,190.00)	-14.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,745,773.00	2,879,729.00	651,415.94	3,424,333.00	(544,604.00)	-18.9%
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	132,606.00	132,606.00	9,116.24	278,327.00	(145,721.00)	-109.9%
Dues and Memberships		5300	23,200.00	23,200.00	19,627.15	24,507.00	(1,307.00)	-5.6%
Insurance		5400-5450	314,813.00	314,813.00	77,453.25	314,813.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,597,000.00	1,597,000.00	403,334.95	1,597,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,474.00	230,474.00	65,254.39	245,880.00	(15,406.00)	-6.7%
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	1,566,673.00	1,660,673.00	456,780.28	1,656,830.00	3,843.00	0.2%
Communications		5900	121,370.00	121,370.00	37,596.84	121,770.00	(400.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,986,136.00	4,080,136.00	1,069,163.10	4,239,127.00	(158,991.00)	-3.9%

7,340

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	251,383.00	251,383.00	17,548.18	231,253.00	20,130.00	8.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			251,383.00	251,383.00	17,548.18	231,253.00	20,130.00	8.0%
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	1,416,579.00	1,416,579.00	0.00	1,356,561.00	60,018.00	4.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	973.00	973.00	360.08	973.00	0.00	0.0%
Other Debt Service - Principal		7439	4,716.00	4,716.00	1,411.92	388,524.00	(383,808.00)	-8138.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,422,268.00	1,422,268.00	1,772.00	1,746,058.00	(323,790.00)	-22.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(102,867.00)	(102,867.00)	0.00	(102,276.00)	(591.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,867.00)	(102,867.00)	0.00	(102,276.00)	(591.00)	0.6%
TOTAL, EXPENDITURES			50,605,860.00	50,745,000.00	15,080,230.03	50,879,067.00	(134,067.00)	-0.3%

7,341

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	536,121.00	36,121.00	7.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,169.00	128,169.00	0.00	132,812.00	(4,643.00)	-3.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			371,831.00	371,831.00	0.00	403,309.00	(31,478.00)	8.5%

7,342

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	42,647.58	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	2,656.80	100,000.00	0.00	0.0%
5) TOTAL REVENUES			148,322.00	148,322.00	45,304.38	148,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	101,736.00	101,736.00	24,225.43	101,627.00	109.00	0.1%
2) Classified Salaries		2000-2999	65,649.00	65,649.00	21,677.40	66,149.00	(500.00)	-0.8%
3) Employee Benefits		3000-3999	57,605.00	57,605.00	18,130.09	57,374.00	231.00	0.4%
4) Books and Supplies		4000-4999	6,650.00	6,650.00	4,659.79	10,155.00	(3,505.00)	-52.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	160.24	500.00	(500.00)	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	5,893.00	5,893.00	0.00	5,893.00	0.00	0.0%
9) TOTAL EXPENDITURES			237,533.00	237,533.00	69,052.95	241,698.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,211.00)	(89,211.00)	(23,748.57)	(93,376.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	128,169.00	128,169.00	0.00	132,812.00	4,643.00	3.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			128,169.00	128,169.00	0.00	132,812.00		

7 3.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,958.00	38,958.00	(23,748.57)	39,436.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,365.00	18,365.00		18,365.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,365.00	18,365.00		18,365.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,365.00	18,365.00		18,365.00		
2) Ending Balance, June 30 (E + F1e)			57,323.00	57,323.00		57,801.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,316.00	60,316.00		58,400.00		
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	(2,993.00)	(2,993.00)		(599.00)		

7,344

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	48,322.00	48,322.00	42,647.58	48,322.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	42,647.58	48,322.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	2,656.80	100,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	2,656.80	100,000.00	0.00	0.0%
TOTAL, REVENUES			148,322.00	148,322.00	45,304.38	148,322.00		

7,345

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,023.00	80,023.00	17,357.43	80,023.00	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	21,713.00	21,713.00	6,868.00	21,604.00	109.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			101,736.00	101,736.00	24,225.43	101,627.00	109.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	50.00	(50.00)	New
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,619.00	40,619.00	13,539.76	40,619.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,030.00	24,030.00	8,075.60	24,230.00	(200.00)	-0.8%
Other Classified Salaries		2900	1,000.00	1,000.00	52.04	1,250.00	(250.00)	-25.0%
TOTAL, CLASSIFIED SALARIES			65,649.00	65,649.00	21,677.40	66,149.00	(500.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,312.00	8,312.00	1,998.58	8,303.00	9.00	0.1%
PERS		3201-3202	11,241.00	11,241.00	3,811.09	11,453.00	(212.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	6,206.00	6,206.00	1,779.51	5,996.00	210.00	3.4%
Health and Welfare Benefits		3401-3402	25,653.00	25,653.00	9,007.40	26,116.00	(463.00)	-1.8%
Unemployment Insurance		3501-3502	2,611.00	2,611.00	682.48	2,552.00	59.00	2.3%
Workers' Compensation		3601-3602	2,060.00	2,060.00	538.31	2,014.00	46.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	409.00	409.00	101.74	308.00	101.00	24.7%
Other Employee Benefits		3901-3902	1,113.00	1,113.00	210.98	632.00	481.00	43.2%
TOTAL, EMPLOYEE BENEFITS			57,605.00	57,605.00	18,130.09	57,374.00	231.00	0.4%
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	6,650.00	6,650.00	4,859.79	10,155.00	(3,505.00)	-52.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,650.00	6,650.00	4,859.79	10,155.00	(3,505.00)	-52.7%

7,346

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	98.21	200.00	(200.00)	New
Communications		5900	0.00	0.00	62.03	300.00	(300.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	160.24	500.00	(500.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	5,893.00	5,893.00	0.00	5,893.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,893.00	5,893.00	0.00	5,893.00	0.00	0.0%
TOTAL EXPENDITURES			237,533.00	237,533.00	69,052.95	241,698.00		

7,347

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	128,169.00	128,169.00	0.00	132,812.00	4,643.00	3.6%
(a) TOTAL, INTERFUND TRANSFERS IN			128,169.00	128,169.00	0.00	132,812.00	4,643.00	3.6%
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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			128,169.00	128,169.00	0.00	132,812.00		

7.3.48

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 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	221,277.00	221,277.00	63,100.00	223,602.00	2,325.00	1.1%
4) Other Local Revenue		8600-8799	0.00	0.00	93.03	0.00	0.00	0.0%
5) TOTAL REVENUES			221,277.00	221,277.00	63,193.03	223,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,415.00	42,415.00	14,631.96	43,895.00	(1,480.00)	-3.5%
2) Classified Salaries		2000-2999	85,028.00	85,028.00	24,200.70	89,401.00	(4,373.00)	-5.1%
3) Employee Benefits		3000-3999	79,653.00	79,653.00	14,440.25	51,432.00	28,221.00	35.4%
4) Books and Supplies		4000-4999	930.00	930.00	1,583.69	20,717.00	(19,787.00)	-2127.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,227.38	5,500.00	(5,500.00)	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	13,251.00	13,251.00	0.00	12,657.00	594.00	4.5%
9) TOTAL EXPENDITURES			221,277.00	221,277.00	57,083.99	223,602.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	6,109.04	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		

7.3.49

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	6,109.04	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			0.00	0.00		0.00	0.00	0.0%
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		
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)								
Components of Ending Fund Balance								
a) Nonspendable			0.00	0.00		0.00		
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 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		

7.3.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	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	221,277.00	221,277.00	63,100.00	223,602.00	2,325.00	1.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			221,277.00	221,277.00	63,100.00	223,602.00	2,325.00	1.1%
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	93.03	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	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	93.03	0.00	0.00	0.0%
TOTAL, REVENUES			221,277.00	221,277.00	63,193.03	223,602.00		

7,351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,415.00	42,415.00	14,631.96	43,895.00	(1,480.00)	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,415.00	42,415.00	14,631.96	43,895.00	(1,480.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,370.00	81,370.00	21,883.96	78,151.00	3,219.00	4.0%
Classified Support Salaries		2200	0.00	0.00	619.60	6,000.00	(6,000.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,658.00	3,658.00	1,697.14	5,250.00	(1,592.00)	-43.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,028.00	85,028.00	24,200.70	89,401.00	(4,373.00)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,499.00	3,499.00	1,207.12	3,621.00	(122.00)	-3.5%
PERS		3201-3202	14,984.00	14,984.00	2,847.67	10,431.00	4,553.00	30.4%
OASDI/Medicare/Alternative		3301-3302	7,109.00	7,109.00	1,935.93	7,301.00	(192.00)	-2.7%
Health and Welfare Benefits		3401-3402	47,685.00	47,685.00	6,899.07	24,024.00	23,661.00	49.6%
Unemployment Insurance		3501-3502	2,039.00	2,039.00	595.63	2,084.00	(45.00)	-2.2%
Workers' Compensation		3601-3602	1,608.00	1,608.00	467.91	1,777.00	(169.00)	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,548.00	1,548.00	209.22	1,250.00	298.00	19.3%
Other Employee Benefits		3901-3902	1,181.00	1,181.00	277.70	944.00	237.00	20.1%
TOTAL, EMPLOYEE BENEFITS			79,653.00	79,653.00	14,440.25	51,432.00	28,221.00	35.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,000.00	(4,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	930.00	930.00	1,583.69	16,717.00	(15,787.00)	-1697.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			930.00	930.00	1,583.69	20,717.00	(19,787.00)	-2127.6%

7.3.52

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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	1,906.00	4,500.00	(4,500.00)	New
Communications		5900	0.00	0.00	321.39	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	2,227.39	5,500.00	(5,500.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	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	13,251.00	13,251.00	0.00	12,657.00	594.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,251.00	13,251.00	0.00	12,657.00	594.00	4.5%
TOTAL EXPENDITURES			221,277.00	221,277.00	57,083.99	223,602.00		

7.3.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		

7,354

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	739,500.00	739,500.00	106,449.62	739,500.00	0.00	0.0%
5) TOTAL REVENUES			1,819,500.00	1,819,500.00	106,449.62	1,819,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	669,383.00	669,383.00	214,109.69	669,383.00	0.00	0.0%
3) Employee Benefits		3000-3999	328,568.00	328,568.00	106,171.90	328,568.00	0.00	0.0%
4) Books and Supplies		4000-4999	699,000.00	699,000.00	152,144.07	699,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,300.00	25,300.00	1,449.31	25,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,805,977.00	1,805,977.00	473,874.97	1,805,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,523.00	13,523.00	(367,425.35)	13,523.00		
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		

7,355

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,523.00	13,523.00	(367,425.35)	13,523.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,101.00	171,505.00		171,505.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,101.00	171,505.00		171,505.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,101.00	171,505.00		171,505.00		
2) Ending Balance, June 30 (E + F1e)			188,624.00	185,028.00		185,028.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	188,624.00	185,028.00		185,028.00		
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		

7.3.56

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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	0.00	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	0.00	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	700,000.00	700,000.00	105,189.54	700,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	220.27	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	39,000.00	39,000.00	1,039.81	39,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			739,500.00	739,500.00	106,449.62	739,500.00	0.00	0.0%
TOTAL, REVENUES			1,819,500.00	1,819,500.00	106,449.62	1,819,500.00		

7.3.57

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	558,386.00	558,386.00	176,548.25	558,386.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,085.00	79,085.00	26,361.88	79,085.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,912.00	31,912.00	10,637.28	31,912.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	562.48	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			669,383.00	669,383.00	214,109.69	669,383.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	82,371.00	82,371.00	29,807.42	82,371.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	48,239.00	48,239.00	15,280.07	48,239.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	175,172.00	175,172.00	53,893.09	175,172.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,152.00	10,152.00	3,215.84	10,152.00	0.00	0.0%
Workers' Compensation		3601-3602	8,008.00	8,008.00	2,543.78	8,008.00	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	4,626.00	4,626.00	1,431.70	4,626.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			328,568.00	328,568.00	106,171.90	328,568.00	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	56,000.00	56,000.00	16,534.64	56,000.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	640,000.00	640,000.00	135,609.43	640,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			699,000.00	699,000.00	152,144.07	699,000.00	0.00	0.0%

7,358

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	0.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,700.00	20,700.00	880.60	20,700.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	533.71	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,300.00	25,300.00	1,449.31	25,300.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,726.00	83,726.00	0.00	83,726.00	0.00	0.0%
TOTAL, EXPENDITURES			1,805,977.00	1,805,977.00	473,874.97	1,805,977.00		

7.3.59

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

7,360

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	37,000.00	9,916.51	37,000.00	0.00	0.0%
5) TOTAL REVENUES			37,000.00	37,000.00	9,916.51	37,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	30,849.00	39,000.00	(39,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	84,503.93	111,000.00	(111,000.00)	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	115,352.93	150,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,000.00	37,000.00	(105,436.42)	(113,000.00)		
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		

7.3.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,000.00	37,000.00	(105,436.42)	(113,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,168,439.00	2,168,439.00		2,168,439.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,439.00	2,168,439.00		2,168,439.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,439.00	2,168,439.00		2,168,439.00		
2) Ending Balance, June 30 (E + F1e)			2,205,439.00	2,205,439.00		2,055,439.00		
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 Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,205,439.00	2,205,439.00		2,055,439.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7.3.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,000.00	37,000.00	9,916.51	37,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,000.00	37,000.00	9,916.51	37,000.00	0.00	0.0%
TOTAL REVENUES			37,000.00	37,000.00	9,916.51	37,000.00		

7.3.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,200.00	11,000.00	(11,000.00)	New
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	20,649.00	28,000.00	(28,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	30,849.00	39,000.00	(39,000.00)	New
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	84,503.93	111,000.00	(111,000.00)	New
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	84,503.93	111,000.00	(111,000.00)	New
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	115,352.93	150,000.00		

7,3.64

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)
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		

7,365

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	6,078.52	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	6,078.52	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	6,078.52	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	536,121.00	(36,121.00)	-7.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	0.00	(536,121.00)		

7.3.66

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(485,000.00)	(485,000.00)	6,078.52	(521,121.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,271,121.00	1,271,121.00		1,271,121.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.00	1,271,121.00		1,271,121.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.00	1,271,121.00		1,271,121.00		
2) Ending Balance, June 30 (E + F1e)			786,121.00	786,121.00		750,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	786,121.00	786,121.00		750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

73.67

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	6,078.52	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	6,078.52	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	6,078.52	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	500,000.00	500,000.00	0.00	536,121.00	(36,121.00)	-7.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	536,121.00	(36,121.00)	-7.2%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(500,000.00)	(500,000.00)	0.00	(536,121.00)		

7.3.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	8,670.68	35,000.00	0.00	0.0%
5) TOTAL REVENUES			35,000.00	35,000.00	8,670.68	35,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,803.00	19,803.00	6,601.08	27,504.00	(7,701.00)	-38.9%
3) Employee Benefits		3000-3999	7,609.00	7,609.00	2,531.55	10,862.00	(3,253.00)	-42.8%
4) Books and Supplies		4000-4999	4,000.00	4,000.00	(3,432.50)	4,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	82,500.00	82,500.00	(188,387.98)	(110,086.00)	192,586.00	233.4%
6) Capital Outlay		6000-6999	60,000.00	60,000.00	25,087.50	173,700.00	(113,700.00)	-189.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			173,912.00	173,912.00	(157,600.35)	105,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,912.00)	(138,912.00)	166,271.03	(70,980.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,770.00	396,770.00	0.00	216,770.00	180,000.00	45.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(216,770.00)	(396,770.00)	0.00	(216,770.00)		

7,3.69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355,682.00)	(535,682.00)	166,271.03	(287,750.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,823,942.00	1,823,942.00		1,823,942.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.00	1,823,942.00		1,823,942.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.00	1,823,942.00		1,823,942.00		
2) Ending Balance, June 30 (E + F1e)			1,468,260.00	1,288,260.00		1,536,192.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,468,260.00	1,288,260.00		1,536,192.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7.3.70

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	8,670.68	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	8,670.68	35,000.00	0.00	0.0%
TOTAL REVENUES			35,000.00	35,000.00	8,670.68	35,000.00		

7,371

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,803.00	19,803.00	6,601.08	27,504.00	(7,701.00)	-38.9%
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			19,803.00	19,803.00	6,601.08	27,504.00	(7,701.00)	-38.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,506.00	3,506.00	1,183.12	4,929.00	(1,423.00)	-40.6%
QASDI/Medicare/Alternative		3301-3302	1,252.00	1,252.00	391.77	1,880.00	(628.00)	-50.2%
Health and Welfare Benefits		3401-3402	1,833.00	1,833.00	611.18	2,547.00	(714.00)	-39.0%
Unemployment Insurance		3501-3502	302.00	302.00	105.38	440.00	(138.00)	-45.7%
Workers' Compensation		3601-3602	230.00	230.00	80.44	339.00	(109.00)	-47.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	360.00	380.00	86.92	382.00	(2.00)	-0.6%
Other Employee Benefits		3901-3902	126.00	126.00	72.76	365.00	(239.00)	-189.7%
TOTAL, EMPLOYEE BENEFITS			7,609.00	7,609.00	2,531.55	10,862.00	(3,253.00)	-42.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	(3,432.50)	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,000.00	4,000.00	(3,432.50)	4,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,500.00	49,500.00	0.00	49,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	(188,738.33)	(162,586.00)	192,586.00	642.0%
Communications		5900	3,000.00	3,000.00	350.35	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,500.00	82,500.00	(188,387.98)	(110,086.00)	192,586.00	233.4%

7,372

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	60,000.00	25,000.00	85,000.00	(25,000.00)	-41.7%
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	87.50	88,700.00	(88,700.00)	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			60,000.00	60,000.00	25,087.50	173,700.00	(113,700.00)	-189.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			173,912.00	173,912.00	(157,600.35)	105,980.00		

7,373

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	216,770.00	396,770.00	0.00	216,770.00	180,000.00	45.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,770.00	396,770.00	0.00	216,770.00	180,000.00	45.4%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(216,770.00)	(396,770.00)	0.00	(216,770.00)		

7.3.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	303,000.00	303,000.00	144,684.88	303,000.00	0.00	0.0%
5) TOTAL REVENUES			303,000.00	303,000.00	144,684.88	303,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,162.00	63,162.00	21,053.96	63,162.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,069.00	31,069.00	10,294.24	30,888.00	181.00	0.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,000.00	58,000.00	5,330.96	58,000.00	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			152,231.00	152,231.00	36,679.16	152,050.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,769.00	150,769.00	108,005.72	150,950.00		
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		

7.3.75

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,769.00	150,769.00	108,005.72	150,950.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,097.00	77,097.00		77,097.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.00	77,097.00		77,097.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.00	77,097.00		77,097.00		
2) Ending Balance, June 30 (E + F1e)			227,866.00	227,866.00		228,047.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	227,866.00	227,866.00		228,047.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

73.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	583.78	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	300,000.00	300,000.00	144,101.10	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,000.00	303,000.00	144,684.88	303,000.00	0.00	0.0%
TOTAL REVENUES			303,000.00	303,000.00	144,684.88	303,000.00		

7,3.77

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,162.00	63,162.00	21,053.96	63,162.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,162.00	63,162.00	21,053.96	63,162.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,184.00	11,184.00	3,773.52	11,321.00	(137.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	4,638.00	4,638.00	1,545.00	4,638.00	0.00	0.0%
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	976.00	976.00	325.16	976.00	0.00	0.0%
Workers' Compensation		3601-3602	770.00	770.00	256.48	770.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,150.00	1,150.00	277.28	632.00	318.00	27.7%
Other Employee Benefits		3901-3902	127.00	127.00	42.20	127.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,069.00	31,069.00	10,294.24	30,888.00	181.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	8,000.00	0.00	8,000.00	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	50,000.00	50,000.00	5,330.96	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,000.00	58,000.00	5,330.96	58,000.00	0.00	0.0%

7,378

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			152,231.00	152,231.00	36,679.16	152,050.00		

73.79

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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		

7,380

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	19,291.71	100,000.00	0.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000.00	19,291.71	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	1,364.92	21,500.00	3,500.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	336,096.00	336,096.00	203,266.76	339,596.00	(3,500.00)	-1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			366,096.00	366,096.00	204,631.68	366,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,096.00)	(266,096.00)	(185,339.97)	(266,096.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

7.3.81

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(266,096.00)	(266,096.00)	(185,339.97)	(266,096.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,054,661.00	4,054,661.00		8,106,694.00	4,052,033.00	99.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,661.00	4,054,661.00		8,106,694.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,661.00	4,054,661.00		8,106,694.00		
2) Ending Balance, June 30 (E + F1e)			3,788,565.00	3,788,565.00		7,840,598.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,788,565.00	3,788,565.00		7,840,598.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7.382

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	19,291.71	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	19,291.71	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	19,291.71	100,000.00		

7,383

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	273.92	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	1,091.00	11,500.00	3,500.00	23.3%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	1,364.92	21,500.00	3,500.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

7.3.84

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)
CAPITAL OUTLAY								
Land		6100	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	333,596.00	333,596.00	203,266.76	337,096.00	(3,500.00)	-1.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			336,096.00	336,096.00	203,266.76	339,596.00	(3,500.00)	-1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			366,096.00	366,096.00	204,631.68	366,096.00		

7.3.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		

7,386

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755,984.00	755,984.00	1,790.36	760,984.00	5,000.00	0.7%
5) TOTAL, REVENUES			755,984.00	755,984.00	1,790.36	760,984.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	542,478.00	542,478.00	92,847.99	545,849.00	(3,371.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	3,700.00	3,700.00	245,974.17	12,569.00	(8,869.00)	-239.7%
6) Capital Outlay		6000-6999	939,604.00	939,604.00	272,593.14	944,864.00	(5,260.00)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,485,782.00	1,485,782.00	611,415.30	1,503,282.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(729,798.00)	(729,798.00)	(609,624.94)	(742,298.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	216,770.00	396,770.00	0.00	216,770.00	(180,000.00)	-45.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,770.00	396,770.00	0.00	216,770.00		

7,387

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(513,028.00)	(333,028.00)	(609,624.94)	(525,528.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	746,708.00	746,708.00		746,708.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,708.00	746,708.00		746,708.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,708.00	746,708.00		746,708.00		
2) Ending Balance, June 30 (E + F1e)			233,680.00	413,680.00		221,180.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	77,296.00	404,442.00		64,796.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	156,384.00	9,238.00		156,384.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7.3.88

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 (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,790.36	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	750,984.00	750,984.00	0.00	755,984.00	5,000.00	0.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			755,984.00	755,984.00	1,790.36	760,984.00	5,000.00	0.7%
TOTAL, REVENUES			755,984.00	755,984.00	1,790.36	760,984.00		

7.3.89

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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	308,598.00	308,598.00	79,718.81	326,098.00	(17,500.00)	-5.7%
Noncapitalized Equipment		4400	233,880.00	233,880.00	13,129.18	219,751.00	14,129.00	6.0%
TOTAL, BOOKS AND SUPPLIES			542,478.00	542,478.00	92,847.99	545,849.00	(3,371.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.00	700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	245,974.17	11,869.00	(8,869.00)	-295.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,700.00	3,700.00	245,974.17	12,569.00	(8,869.00)	-239.7%

7.390

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,000.00	4,000.00	456.30	4,000.00	0.00	0.0%
Land Improvements		6170	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	897,604.00	897,604.00	230,877.24	897,604.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,000.00	36,000.00	41,259.60	41,260.00	(5,260.00)	-14.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			939,604.00	939,604.00	272,593.14	944,864.00	(5,260.00)	-0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,485,782.00	1,485,782.00	611,415.30	1,503,282.00		

7.3.91

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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	216,770.00	396,770.00	0.00	216,770.00	(180,000.00)	-45.4%
(a) TOTAL, INTERFUND TRANSFERS IN			216,770.00	396,770.00	0.00	216,770.00	(180,000.00)	-45.4%
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			216,770.00	396,770.00	0.00	216,770.00		

7.3.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,483,680.00	5,483,680.00	134,926.80	5,573,880.00	90,200.00	1.6%
5) TOTAL REVENUES			5,483,680.00	5,483,680.00	134,926.80	5,573,880.00		
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	223.38	400.00	(400.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	16,655.50	27,285.00	(27,285.00)	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	7,707,713.00	7,707,713.00	4,085,840.71	7,707,713.00	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			7,707,713.00	7,707,713.00	4,102,719.59	7,735,398.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,224,033.00)	(2,224,033.00)	(3,967,792.79)	(2,161,518.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,269.00	80,269.00	0.00	102,999.00	(22,730.00)	-28.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(80,269.00)	(80,269.00)	0.00	(102,999.00)		

7.3.93

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,304,302.00)	(2,304,302.00)	(3,967,792.79)	(2,264,517.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,816,639.00	17,816,639.00		17,816,639.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,639.00	17,816,639.00		17,816,639.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,639.00	17,816,639.00		17,816,639.00		
2) Ending Balance, June 30 (E + F1e)			15,512,337.00	15,512,337.00		15,552,122.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,512,337.00	15,512,337.00		15,552,122.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7,394

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	5,233,680.00	5,233,680.00	13,236.76	5,233,680.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	83,091.40	290,200.00	40,200.00	16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	38,598.64	50,000.00	50,000.00	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			5,483,680.00	5,483,680.00	134,926.80	5,573,880.00	90,200.00	1.6%
TOTAL REVENUES			5,483,680.00	5,483,680.00	134,926.80	5,573,880.00		

7,395

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	223.38	400.00	(400.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	223.38	400.00	(400.00)	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	16,655.50	27,285.00	(27,285.00)	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	16,655.50	27,285.00	(27,285.00)	New

7,396

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	7,112,713.00	7,112,713.00	3,490,840.71	7,112,713.00	0.00	0.0%
Other Debt Service - Principal		7439	595,000.00	595,000.00	595,000.00	595,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,707,713.00	7,707,713.00	4,085,840.71	7,707,713.00	0.00	0.0%
TOTAL EXPENDITURES			7,707,713.00	7,707,713.00	4,102,719.59	7,735,398.00		

7.3.97

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,269.00	80,269.00	0.00	102,999.00	(22,730.00)	-28.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,269.00	80,269.00	0.00	102,999.00	(22,730.00)	-28.3%
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)								
			(80,269.00)	(80,269.00)	0.00	(102,999.00)		

7.3.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	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	80,669.00	80,669.00	78,158.61	103,399.00	(22,730.00)	-28.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			80,669.00	80,669.00	78,158.61	103,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,669.00)	(80,669.00)	(78,158.61)	(103,399.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,269.00	80,269.00	0.00	102,999.00	22,730.00	28.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			80,269.00	80,269.00	0.00	102,999.00		

7.3.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400.00)	(400.00)	(78,158.61)	(400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	700.00	700.00		700.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.00	700.00		700.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.00	700.00		700.00		
2) Ending Balance, June 30 (E + F1e)			300.00	300.00		300.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300.00	300.00		300.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

7,5,100

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
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	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	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	4,142.00	4,142.00	1,631.61	4,142.00	0.00	0.0%
Other Debt Service - Principal		7439	76,527.00	76,527.00	76,527.00	99,257.00	(22,730.00)	-29.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,669.00	80,669.00	78,158.61	103,399.00	(22,730.00)	-28.2%
TOTAL EXPENDITURES			80,669.00	80,669.00	78,158.61	103,399.00		

7.3.101

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	80,269.00	80,269.00	0.00	102,999.00	22,730.00	28.3%
(a) TOTAL, INTERFUND TRANSFERS IN			80,269.00	80,269.00	0.00	102,989.00	22,730.00	28.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			80,269.00	80,269.00	0.00	102,999.00		

7.5.102

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	30.55	140,000.00	0.00	0.0%
5) TOTAL REVENUES			140,000.00	140,000.00	30.55	140,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,000.00	140,000.00	30.55	140,000.00		
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		

7.3.103

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)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			140,000.00	140,000.00	30.55	140,000.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	2,801,652.00	2,801,652.00		2,801,652.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,801,652.00	2,801,652.00		2,801,652.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,801,652.00	2,801,652.00		2,801,652.00		
2) Ending Net Assets, June 30 (E + F1e)			2,941,652.00	2,941,652.00		2,941,652.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	2,941,652.00	2,941,652.00		2,941,652.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

7.3104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	140,000.00	140,000.00	30.55	140,000.00	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,000.00	140,000.00	30.55	140,000.00	0.00	0.0%
TOTAL, REVENUES			140,000.00	140,000.00	30.55	140,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.00	0.00		

7,3105

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	4,000.00	4,000.00	770.20	4,000.00	0.00	0.0%
5) TOTAL REVENUES			4,000.00	4,000.00	770.20	4,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,000.00	4,000.00	3,075.00	4,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			4,000.00	4,000.00	3,075.00	4,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,304.80)	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		

7,3106

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	(2,304.80)	0.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	162,248.00	162,248.00		162,248.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,248.00	162,248.00		162,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			162,248.00	162,248.00		162,248.00		
2) Ending Net Assets, June 30 (E + F1e)			162,248.00	162,248.00		162,248.00		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	162,248.00	162,248.00		162,248.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

7.3.107

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	770.20	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	770.20	4,000.00	0.00	0.0%
TOTAL REVENUES			4,000.00	4,000.00	770.20	4,000.00		

7,3108

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	4,000.00	4,000.00	3,075.00	4,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,000.00	4,000.00	3,075.00	4,000.00	0.00	0.0%

7,3109

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			4,000.00	4,000.00	3,075.00	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

7.3.110

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

7,311

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

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

7.3.112

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	9,159,200.00	5,140,264.00	2,655,557.00	862,361.00	3,206,516.00	693,537.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	6,440.00	124.00	692,548.00			17,035,659.00
Principal Apportionment	8010-8019			1,056,011.00	3,908.00	812,333.00	812,333.00
Miscellaneous Funds	8080-8099	5,088.00	(481,631.00)	(1,060,398.00)	(679,763.00)	(672,853.00)	(1,381,913.00)
Federal Revenue	8100-8299					1,107,763.00	502,130.00
Other State Revenue	8300-8599	49,638.00	345,848.00	772,753.00	178,687.00	350,914.00	1,012,203.00
Other Local Revenue	8600-8799		57,132.00	292,801.00	48,818.00	258,325.00	524,498.00
Interfund Transfers In	8910-8929					500,000.00	36,121.00
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		61,164.00	(78,527.00)	1,753,715.00	(448,350.00)	2,356,482.00	18,541,032.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,854,477.00	1,927,687.00	1,931,474.00	1,990,354.00	2,011,671.00	138,970.00
Classified Salaries	2000-2999	484,218.00	518,841.00	545,770.00	586,761.00	590,991.00	100,780.00
Employee Benefits	3000-3999	875,666.00	860,370.00	879,422.00	885,291.00	907,553.00	57,348.00
Books, Supplies and Services	4000-5999	202,747.00	443,755.00	571,788.00	502,289.00	496,817.00	508,357.00
Capital Outlay	6000-6599	10,376.00	7,173.00				
Other Outgo	7000-7499	443.00	443.00	443.00	443.00	(59,575.00)	210,299.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		3,427,927.00	3,758,269.00	3,928,897.00	3,965,138.00	3,947,457.00	1,015,754.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,941,163.00	3,016,188.00	1,323,096.00	213,138.00	319,387.00	0.00
Accounts Payable	9500	2,593,336.00	1,664,099.00	951,110.00	(6,554,505.00)	1,241,391.00	1,260,054.00
TOTAL PRIOR YEAR							
TRANSACTIONS		(652,173.00)	1,352,089.00	371,986.00	6,767,643.00	(922,004.00)	(1,260,054.00)
E. NET INCREASE/DECREASE							
(B - C + D)		(4,018,936.00)	(2,484,707.00)	(1,803,196.00)	2,354,155.00	(2,512,979.00)	16,265,224.00
F. ENDING CASH (A + E)		5,140,264.00	2,655,557.00	852,361.00	3,206,516.00	693,537.00	16,958,761.00
G. ENDING CASH, PLUS ACCRUALS							

7.3.113

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

Western Placer Unified
Placer County

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	16,958,761.00	11,636,099.00	7,500,970.00	5,554,138.00	14,469,478.00	11,168,264.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	715,868.00	122.00	8.00	12,353,558.00	115,749.00	524,185.00		31,444,261.00
Principal Apportionment	8010-8019	2,283,559.00	857,483.00	248,521.00	297,219.00	284,401.00	248,521.00		6,884,269.00
Miscellaneous Funds	8080-8099	(1,497,419.00)	(1,300,338.00)	(88,037.00)	(398,621.00)	(502,837.00)	(502,479.00)		(8,561,201.00)
Federal Revenue	8100-8299	41,814.00	19,725.00	713,006.00	71,218.00	549,338.00	192,212.00		3,197,206.00
Other State Revenue	8300-8599	352,007.00	674,162.00	677,020.00	501,295.00	181,532.00	264,554.00		5,360,711.00
Other Local Revenue	8600-8799	514,277.00	87,780.00	240,341.00	304,746.00	337,325.00	568,641.00		3,234,685.00
Interfund Transfers In	8910-8929								536,121.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		2,410,106.00	338,914.00	1,790,859.00	13,129,415.00	945,508.00	1,295,734.00	0.00	42,096,052.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,863,367.00	1,962,260.00	2,007,860.00	2,010,236.00	1,986,575.00	2,221,407.00		23,906,338.00
Classified Salaries	2000-2999	1,045,805.00	578,033.00	572,547.00	578,745.00	582,887.00	651,440.00		6,816,818.00
Employee Benefits	3000-3999	1,616,244.00	833,927.00	837,229.00	840,028.00	833,664.00	1,190,672.00		10,617,414.00
Books, Supplies and Services	4000-5999	1,207,352.00	1,099,823.00	315,182.00	701,561.00	863,346.00	750,442.00		7,863,459.00
Capital Outlay	6000-6599			7,927.00		3,304.00	202,477.00		231,257.00
Other Outgo	7000-7499			(3,054.00)	83,505.00	(3,054.00)	1,546,701.00		1,776,594.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/									0.00
Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,732,768.00	4,474,043.00	3,737,691.00	4,214,075.00	4,246,722.00	6,563,139.00	0.00	51,011,880.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00	(7,056,616.00)	(243,644.00)
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00	(2,600,000.00)	(1,444,515.00)
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	(4,456,616.00)	1,200,871.00
E. NET INCREASE/DECREASE (B - C + D)		(5,322,662.00)	(4,135,129.00)	(1,946,832.00)	8,915,340.00	(3,301,214.00)	(5,267,405.00)	(4,456,616.00)	(7,714,957.00)
F. ENDING CASH (A + E)		11,636,099.00	7,500,970.00	5,554,138.00	14,469,478.00	11,168,264.00	5,900,859.00		1,444,243.00
G. ENDING CASH, PLUS ACCRUALS									

7.3.114

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: _____
District Superintendent or Designee

Date: _____

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 13, 2011

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **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	

7-3.115

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 tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

7.3.116

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment? • 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			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) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				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) • Classified? (Section S8B, Line 3)	n/a	
			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	

7.3.117

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	32,388,529.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,517.04	0.00%	6,517.04	2.80%	6,699.77
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		6,268.75	0.00%	6,268.75	0.91%	6,326.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		40,853,694.50	0.00%	40,853,694.50	3.74%	42,382,745.02
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	(804,635.00)	32.39%	(1,065,292.00)
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		40,853,694.50	-1.97%	40,049,059.50	3.17%	41,317,453.02
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		32,783,455.69	-1.97%	32,137,768.29	3.17%	33,155,603.35
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	331.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(702,874.00)	0.00%	(702,874.00)	0.00%	(702,874.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		307,947.00	0.00%	307,947.00	0.00%	307,947.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		32,388,528.69	-1.99%	31,742,841.29	3.21%	32,761,007.35
2. Federal Revenues	8100-8299	721.00	0.00%	721.00	0.00%	721.00
3. Other State Revenues	8300-8599	4,064,604.00	-6.15%	3,814,604.00	0.00%	3,814,604.00
4. Other Local Revenues	8600-8799	905,560.00	-2.76%	880,560.00	0.00%	880,560.00
5. Other Financing Sources	8900-8999	(3,515,176.00)	24.47%	(4,375,312.00)	9.25%	(4,780,000.00)
6. Total (Sum lines A1k thru A5)		33,844,237.69	-5.26%	32,063,414.29	1.91%	32,676,892.35
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,518,502.00		21,027,627.00
b. Step & Column Adjustment				137,971.00		172,373.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,371,154.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,518,502.00	7.73%	21,027,627.00	0.82%	21,200,000.00
2. Classified Salaries						
a. Base Salaries				3,917,446.00		4,034,043.00
b. Step & Column Adjustment				66,597.00		65,957.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				50,000.00		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,917,446.00	2.98%	4,034,043.00	0.40%	4,050,000.00
3. Employee Benefits	3000-3999	7,877,742.00	10.74%	8,723,838.00	5.00%	9,160,000.00
4. Books and Supplies	4000-4999	2,280,010.00	-27.41%	1,655,010.00	0.30%	1,660,000.00
5. Services and Other Operating Expenditures	5000-5999	3,511,422.00	-1.25%	3,467,422.00	0.07%	3,470,000.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,746,058.00	0.00%	1,746,058.00	0.23%	1,750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(669,271.00)	0.00%	(669,271.00)	0.11%	(670,000.00)
9. Other Financing Uses	7600-7699	132,812.00	0.00%	132,812.00	-2.12%	130,000.00
10. Other Adjustments (Explain in Section F below)				(5,750,000.00)		(8,090,000.00)
11. Total (Sum lines B1 thru B10)		38,324,721.00	-10.30%	34,377,539.00	-4.97%	32,670,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,480,483.31)		(2,314,124.71)		6,892.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,193,590.00		3,713,106.69		1,398,981.98
2. Ending Fund Balance (Sum lines C and D1)		3,713,106.69		1,398,981.98		1,405,874.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,550,594.00		2,107,826.00		2,249,000.00
2. Unassigned/Unappropriated	9790	1,160,513.00		(710,844.02)		(845,125.67)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,713,107.00		1,398,981.98		1,405,874.33

7.3.118

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,550,594.00		2,107,826.00		2,249,000.00
c. Unassigned/Unappropriated	9790	1,160,513.00		(710,844.02)		(845,125.67)
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	750,000.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,461,107.00		1,396,981.98		1,403,874.33

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. B1d: \$831k for Ed Jobs funds charged back to unrestricted, \$540k added back for furlough days that are in 2011-12 only. B2d: \$100k added back for furlough days. Line B10 reflects budget reductions to be identified by the school board.

7.3.119

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,579,471.00	0.00%	1,579,471.00	2.80%	1,623,696.00
2. Federal Revenues	8100-8299	3,196,486.00	-37.15%	2,009,123.00	0.00%	2,009,123.00
3. Other State Revenues	8300-8599	1,296,108.00	0.00%	1,296,108.00	2.80%	1,332,399.00
4. Other Local Revenues	8600-8799	2,329,124.00	-7.56%	2,153,124.00	0.00%	2,153,124.00
5. Other Financing Sources	8900-8999	4,051,297.00	8.00%	4,375,312.00	9.25%	4,780,000.00
6. Total (Sum lines A1 thru A5)		12,452,486.00	-8.35%	11,413,138.00	4.25%	11,898,342.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				4,387,839.00		3,644,442.00
b. Step & Column Adjustment				87,757.00		75,558.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(831,154.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,387,839.00	-16.94%	3,644,442.00	2.07%	3,720,000.00
2. Classified Salaries						
a. Base Salaries				2,899,373.00		2,948,662.00
b. Step & Column Adjustment				49,289.00		51,338.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,899,373.00	1.70%	2,948,662.00	1.74%	3,000,000.00
3. Employee Benefits	3000-3999	2,739,670.00	-7.71%	2,528,430.00	5.99%	2,680,000.00
4. Books and Supplies	4000-4999	1,144,323.00	0.00%	1,144,323.00	-0.38%	1,140,000.00
5. Services and Other Operating Expenditures	5000-5999	727,705.00	0.00%	727,705.00	0.32%	730,000.00
6. Capital Outlay	6000-6999	221,253.00	-79.55%	45,253.00	10.49%	50,000.00
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	566,995.00	0.00%	566,995.00	0.53%	570,000.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,687,158.00	-8.52%	11,605,810.00	2.45%	11,890,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(234,672.00)		(192,672.00)		8,342.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		428,171.00		193,499.00		827.00
2. Ending Fund Balance (Sum lines C and D1)		193,499.00		827.00		9,169.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	193,499.00		827.00		9,169.00
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)		193,499.00		827.00		9,169.00

7.3.126

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Ed Jobs Funds are only available in 2011-12; effective 2012-13, these expenditures will be paid from unrestricted monies.						

7.3.121

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	33,968,000.00	-1.90%	33,322,312.29	3.19%	34,384,703.35
2. Federal Revenues	8100-8299	3,197,207.00	-37.14%	2,009,844.00	0.00%	2,009,844.00
3. Other State Revenues	8300-8599	5,360,712.00	-4.66%	5,110,712.00	0.71%	5,147,003.00
4. Other Local Revenues	8600-8799	3,234,684.00	-6.21%	3,033,684.00	0.00%	3,033,684.00
5. Other Financing Sources	8900-8999	536,121.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		46,296,723.69	-6.09%	43,476,552.29	2.53%	44,575,234.35
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				23,906,341.00		24,672,069.00
b. Step & Column Adjustment				225,728.00		247,931.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				540,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,906,341.00	3.20%	24,672,069.00	1.00%	24,920,000.00
2. Classified Salaries						
a. Base Salaries				6,816,819.00		6,982,705.00
b. Step & Column Adjustment				115,886.00		117,295.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,816,819.00	2.43%	6,982,705.00	0.96%	7,050,000.00
3. Employee Benefits	3000-3999	10,617,412.00	5.98%	11,252,268.00	5.22%	11,840,000.00
4. Books and Supplies	4000-4999	3,424,333.00	-18.25%	2,799,333.00	0.02%	2,800,000.00
5. Services and Other Operating Expenditures	5000-5999	4,239,127.00	-1.04%	4,195,127.00	0.12%	4,200,000.00
6. Capital Outlay	6000-6999	231,253.00	-76.11%	55,253.00	8.59%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,746,058.00	0.00%	1,746,058.00	0.23%	1,750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,276.00)	0.00%	(102,276.00)	-2.23%	(100,000.00)
9. Other Financing Uses	7600-7699	132,812.00	0.00%	132,812.00	-2.12%	130,000.00
10. Other Adjustments				(5,750,000.00)		(8,090,000.00)
11. Total (Sum lines B1 thru B10)		51,011,879.00	-9.86%	45,983,349.00	-3.10%	44,560,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,715,155.31)		(2,506,796.71)		15,234.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,621,761.00		3,906,605.69		1,399,808.98
2. Ending Fund Balance (Sum lines C and D1)		3,906,605.69		1,399,808.98		1,415,043.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	193,499.00		827.00		9,169.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,550,594.00		2,107,826.00		2,249,000.00
2. Unassigned/Unappropriated	9790	1,160,513.00		(710,844.02)		(845,125.67)
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		3,906,606.00		1,399,808.98		1,415,043.33

7.3.122

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,550,594.00		2,107,826.00		2,249,000.00
c. Unassigned/Unappropriated	9790	1,160,513.00		(710,844.02)		(845,125.67)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	750,000.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,461,107.00		1,396,981.98		1,403,874.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.75%		3.04%		3.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		6,229.57		6,230.00		6,287.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		51,011,879.00		45,983,349.00		44,560,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		51,011,879.00		45,983,349.00		44,560,000.00
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)		1,530,356.37		1,379,500.47		1,336,800.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,530,356.37		1,379,500.47		1,336,800.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

7.3.123

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,011,879.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	3,985,239.00
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	161,981.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	231,253.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	389,497.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	132,812.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	72,904.00
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)				988,447.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				46,038,193.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				46,038,193.00

73,124

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*		6,229.57
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		6,229.57
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,229.57
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,390.27

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,257,648.55	7,604.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	47,257,648.55	7,604.05
B. Required effort (Line A.2 times 90%)	42,531,883.70	6,843.65
C. Current year expenditures (Line I.G and Line II.F)	46,038,193.00	7,390.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

7.3.125

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	1,187,363.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				1,187,363.00

7.3.126

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	46,038,193.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,390.27
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

7,390.27

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

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

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,348.07	6,348.07	6,348.07
2. Inflation Increase	0041	144.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	(323.03)	25.97	25.97
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,169.04	6,517.04	6,517.04
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,169.04	6,517.04	6,517.04
b. Revenue Limit ADA	0033	6,268.75	6,268.75	6,268.75
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	38,672,169.50	40,853,694.50	40,853,694.50
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	38,672,169.50	40,853,694.50	40,853,694.50
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	31,032,869.14	32,783,455.69	32,783,455.69
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	512,005.00	512,005.00	508,437.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	68,839.00	68,839.00	75,656.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	443,166.00	443,166.00	432,781.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	31,476,035.14	33,226,621.69	33,216,236.69

9.3.129

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	31,263,958.00	31,263,958.00	31,409,571.00
26. Miscellaneous Funds	0588	13.00	13.00	0.00
27. Community Redevelopment Funds	0589	30,706.00	30,706.00	34,691.00
28. Less: Charter Schools In-lieu Taxes	0595	9,464,601.00	9,464,601.00	9,513,453.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,830,076.00	21,830,076.00	21,930,809.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	9,645,959.14	11,396,545.69	11,285,427.69
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	200,490.00	200,490.00	200,490.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	359,074.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	158,584.00	(200,490.00)	(200,490.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	9,804,543.14	11,196,055.69	11,084,937.69

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

First Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(102,276.00)				
Other Sources/Uses Detail					536,121.00	132,812.00		
Fund Reconciliation								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,893.00	0.00				
Other Sources/Uses Detail					132,812.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	12,657.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	83,726.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	536,121.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	216,770.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					216,770.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	102,999.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					102,999.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

7.3.131

First Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

31 66951 0000000
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND					0.00			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00			0.00			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	102,276.00	(102,276.00)	988,702.00	988,702.00		

7,3132

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		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	6,268.75	6,268.75	0.0%	Met
1st Subsequent Year (2012-13)	6,302.00	6,268.75	-0.5%	Met
2nd Subsequent Year (2013-14)	6,366.00	6,326.00	-0.6%	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)

7.3.133

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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	6,551	6,588	0.6%	Met
1st Subsequent Year (2012-13)	6,551	6,551	0.0%	Met
2nd Subsequent Year (2013-14)	6,617	6,584	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

7.3.134

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 (2008-09)	6,090	6,388	95.3%
Second Prior Year (2009-10)	6,156	6,447	95.5%
First Prior Year (2010-11)	6,230	6,551	95.1%
		Historical Average Ratio:	95.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	6,230	6,588	94.6%	Met
1st Subsequent Year (2012-13)	6,230	6,551	95.1%	Met
2nd Subsequent Year (2013-14)	6,287	6,584	95.5%	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 MET** - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

7.3.135

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)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2011-12)	41,099,220.00	42,529,200.00	3.5%	Not Met
1st Subsequent Year (2012-13)	44,706,587.00	42,494,514.00	-4.9%	Not Met
2nd Subsequent Year (2013-14)	46,150,967.00	43,728,208.00	-5.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since 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)

At Adopted Budget, the District was projecting a one-time revenue limit reduction of \$349 per ADA in the 2011-12 school year. However, this reduction was not included in the final State budget. At Adopted budget, the District assumed a 3.2% COLA 2012-13 and 2.7% COLA in 2013-14. Based on the County common message, at first interim, the District assuming zero COLA in 2012-13 and 2.8% in 2013-14.

7.3.136

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	31,313,690.00	38,191,909.00	82.0%	Met
1st Subsequent Year (2012-13)	33,785,508.00	34,244,727.00	98.7%	Not Met
2nd Subsequent Year (2013-14)	34,410,000.00	32,540,000.00	105.7%	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)

During the past few years, the District has focused on budget reductions that affected employees as little as possible, thus increasing the ratio of salaries and benefits to total expenditures. The District offered an early retirement incentive to all groups, effective July 1, 2011, which resulted in 22 employees retiring. Many of the vacant positions went unfilled; the ones that were filled were filled by staff with less seniority, therefore reducing salary and benefit costs further. The projected ratio increases in 2012-13 and 2013-14 because the MYP reflects \$5.75 million and \$8.09 million in budget reductions, respectively, in these years. Once these reductions are identified, they will be spread among the various expenditure class

7.3.137

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 (2011-12)	3,092,743.00	3,197,207.00	3.4%	No
1st Subsequent Year (2012-13)	1,905,380.00	2,009,844.00	5.5%	Yes
2nd Subsequent Year (2013-14)	1,905,380.00	2,009,844.00	5.5%	Yes

Explanation:
(required if Yes)

In both the adopted budget and the first interim, federal revenues are projected to decline \$1,187,363, or the amount of one-time Ed-Jobs funds recognized in 2011-12. Prior-year carryovers and current-year actual allocations have increased the current, and therefore projected, year revenues by \$105k

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	5,075,403.00	5,360,712.00	5.6%	Yes
1st Subsequent Year (2012-13)	4,613,439.00	5,110,712.00	10.8%	Yes
2nd Subsequent Year (2013-14)	4,646,542.00	5,147,003.00	10.8%	Yes

Explanation:
(required if Yes)

This is the result of additional categorical funding of about \$250k in the current year. The District budgets a 10% reduction in State revenues from the prior year and the budgets are revised when actual allocations become known. This increase carries over to 2012-13 and 2013-14.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	3,167,220.00	3,234,684.00	2.1%	No
1st Subsequent Year (2012-13)	2,966,220.00	3,033,684.00	2.3%	No
2nd Subsequent Year (2013-14)	2,966,220.00	3,033,684.00	2.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	2,745,773.00	3,424,333.00	24.7%	Yes
1st Subsequent Year (2012-13)	2,130,000.00	2,799,333.00	31.4%	Yes
2nd Subsequent Year (2013-14)	2,130,000.00	2,800,000.00	31.5%	Yes

Explanation:
(required if Yes)

\$365k additional budgeted due to carryover of state and federal funds; \$170k due to expenditure of new local revenues. This change carries over to 2012-13 and 2013-14.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	3,986,136.00	4,239,127.00	6.3%	Yes
1st Subsequent Year (2012-13)	3,890,000.00	4,195,127.00	7.8%	Yes
2nd Subsequent Year (2013-14)	3,890,000.00	4,200,000.00	8.0%	Yes

Explanation:
(required if Yes)

\$100k interest expense on TRAN; \$101k additional budgeted due to carryover of state and federal funds.

7.3.138

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 (2011-12)	11,335,366.00	11,792,603.00	4.0%	Met
1st Subsequent Year (2012-13)	9,485,039.00	10,154,240.00	7.1%	Not Met
2nd Subsequent Year (2013-14)	9,518,142.00	10,190,531.00	7.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	6,731,909.00	7,663,460.00	13.8%	Not Met
1st Subsequent Year (2012-13)	6,020,000.00	6,994,460.00	16.2%	Not Met
2nd Subsequent Year (2013-14)	6,020,000.00	7,000,000.00	16.3%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

In both the adopted budget and the first interim, federal revenues are projected to decline \$1,187,363, or the amount of one-time Ed-Jobs funds recognized in 2011-12. Prior-year carryovers and current-year actual allocations have increased the current, and therefore projected, year revenues by \$105k

Explanation:

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

This is the result of additional categorical funding of about \$250k in the current year. The District budgets a 10% reduction in State revenues from the prior year and the budgets are revised when actual allocations become known. This increase carries over to 2012-13 and 2013-14.

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)

\$365k additional budgeted due to carryover of state and federal funds; \$170k due to expenditure of new local revenues. This change carries over to 2012-13 and 2013-14.

Explanation:

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

\$100k interest expense on TRAN; \$101k additional budgeted due to carryover of state and federal funds.

7.3.139

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	507,340.00	1,067,643.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,081,169.00	

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)

7.3.140

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.3%	3.0%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	1.0%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2011-12)	(4,480,483.00)	38,324,721.00	11.7%	Not Met
1st Subsequent Year (2012-13)	(2,314,124.71)	34,377,539.00	6.7%	Not Met
2nd Subsequent Year (2013-14)	6,892.35	32,670,000.00	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 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, an unrestricted ending balance of 3.18% is projected.

7.3.141

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2011-12)	3,906,606.00		Met
1st Subsequent Year (2012-13)	1,399,808.98		Met
2nd Subsequent Year (2013-14)	1,415,043.33		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	5,900,859.00		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)

7.3.142

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$60,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,230	6,230	6,287
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	51,011,879.00	45,983,349.00	44,560,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	51,011,879.00	45,983,349.00	44,560,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,530,356.37	1,379,500.47	1,336,800.00
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,530,356.37	1,379,500.47	1,336,800.00

7.3.143

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,550,594.00	2,107,826.00	2,249,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,160,513.00	(710,844.02)	(845,125.67)
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)	3,711,107.00	1,396,981.98	1,403,874.33
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.27%	3.04%	3.15%
District's Reserve Standard (Section 10B, Line 7):	1,530,356.37	1,379,500.47	1,336,800.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

7.3.144

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:

7,3.145

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 55A)	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 (2011-12)	(4,193,367.00)	(4,051,297.00)	-3.4%	(142,070.00)	Met
1st Subsequent Year (2012-13)	(4,400,000.00)	(4,375,312.00)	-0.6%	(24,688.00)	Met
2nd Subsequent Year (2013-14)	(4,600,000.00)	(4,780,000.00)	3.9%	180,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	500,000.00	536,121.00	7.2%	36,121.00	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	128,169.00	132,812.00	3.6%	4,643.00	Met
1st Subsequent Year (2012-13)	130,000.00	132,182.00	1.7%	2,182.00	Met
2nd Subsequent Year (2013-14)	130,000.00	130,000.00	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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

At budget adoption, the District budgeted to transfer \$500,000, which had originally been put aside to assist with the opening of a future school, from Fund 17 (Special Reserve) to Fund 01. This was increased by \$36k to include interest that has been earned in Fund 17, leaving exactly \$750k in wetlands mitigation monies in that fund.

7.3.146

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)

7.3.147

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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?

Yes

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:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01/8011, 12/8590, 49/8622	01/743x, 12/7439, 52/743x	131,065
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	6,375,694
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	1,919,038
State School Building Loans				
Compensated Absences		01/8xxx, 11/8xxx, 12/8xxx, 13/8xxx, 25/8xxx	01/1xxx&2xxx, 11/1xxx&2xxx, 12/2xxx, 13/2xxx, 21/2xxx, 25/2xxx	

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

Mello Roos Bonds	49/8622	49/743x	13,465,000
Series 2008 COP	49/8622	49/743x	32,370,000
Series 2008B COP	49/8622	49/743x	36,725,000
Series 2009 COP	49/8622	49/743x	52,505,000
Series 2011 COP	49/8622	49/743x	0
Accreted Interest on GO Bond	51/861x	51/7439	
Series 2006A COP (refinanced 11/12)	49/8622	49/743x	8,000,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	122,247	96,226	18,316	18,316
Certificates of Participation	See Below			
General Obligation Bonds	1,460,000	1,585,000	1,705,000	1,840,000
Supp Early Retirement Program	0	383,808	383,808	383,808
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello Roos Bonds	938,396	937,596	940,946	938,190
Series 2008 COP	1,569,505	1,569,505	1,569,505	1,569,505
Series 2008B COP	1,843,194	1,843,194	1,843,194	1,843,194
Series 2009 COP	3,719,136	3,059,539	3,067,414	3,163,489
Series 2011 COP	0	280,020	559,910	559,956
Accreted Interest on GO Bond	769,336	725,768	672,003	607,082
Series 2006A COP (refinanced 11/12)	292,000	97,333		

Total Annual Payments: 10,713,814 10,577,989 10,760,096 10,923,540

Has total annual payment increased over prior year (2010-11)? No Yes Yes

7.3.148

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)

G.O. Bond payment increases \$120k and \$135k in 12-13 and 13-14, respectively. Payment on the Series 2009 COP increases nearly \$100k in 13-14.

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)

7.3.149

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?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,980,414.00	2,980,414.00
593,005.00	593,005.00

Actuarial	Actuarial
Oct 16, 2010	Oct 16, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Budget Adoption (Form 01CS, Item S7A)	First Interim
441,083.00	441,083.00
441,083.00	441,083.00
441,083.00	441,083.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

236,627.00	236,627.00
248,458.00	248,458.00
260,881.00	260,881.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

174,463.00	174,463.00
178,034.00	178,034.00
214,023.00	214,023.00

- d. Number of retirees receiving OPEB benefits
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

40	37
40	37
40	37

4. Comments:

7.3.150

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

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

4. Comments:

--

7.3.151

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." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	324.0	311.0	311.0	311.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

7.3.152

Negotiations Not Settled

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

231,000

7. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
3,555,000	3,725,000	3,910,000
Cap @ K+C+Den+Vis or HDHP	Capped @ K + C + Den + Vis or HDHP	Cap @ K+C+Den+Vis or HDHP
.7% (due to staff retirements)	5.0%	5.0%

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?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
400,000	410,000	420,000
2.0%	2.0%	2.0%

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

7.3.153

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	192.1	183.9	183.9	183.9

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

66,000

7. Amount included for any tentative salary schedule increases

Current Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

0

0

0

7.3.154

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,605,000	1,605,000	1,605,000
\$12,224/yr for 1.0 FTE or HDHP	\$12,224/year for 1.0 FTE or HDHP	\$12,224/yr for 1.0 FTE or HDHP
0.0%	0.0%	0.0%

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?

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
112,000	114,000	116,000
1.7%	1.7%	1.7%

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

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?

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

7.3.155

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	44.4	44.2	44.2	44.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
\$10,000	\$10,000	\$10,000
\$12,224/yr for 1.0 FTE or HDHP	\$12,224/year for 1.0 FTE or HDHP	\$12,224/yr for 1.0 FTE or HDHP
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
24,000	9,000	3,000
0.8%	0.4%	0.2%

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
\$5,550	\$5,550	\$5,550
0.0%	0.0%	0.0%

7.3.156

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.

7.3.157

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

No

- A3. Is enrollment decreasing in both the prior and current fiscal years?

No

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

7,3.158

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:

2011-12 Budget Committee Update

AGENDA ITEM AREA:

Information

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 13, 2011

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 2011-12 first interim report, total reductions of \$7.5 million are necessary over this time period to achieve a balanced budget. The targeted reductions for the 2012-13 budget is \$5.3 million. Based on the recent update from the Legislative Analyst Office, it is likely the mid-year budget reductions outlined in the 2011-12 state budget act will take place. School districts will face a revenue limit reduction of approximately \$190 per ADA and a 50% transportation funding reduction. This translates to a \$1.1 million reduction in revenue limit and \$175,000 in transportation funding for a total of approximately \$1.3 million mid-year reduction for Western Placer USD. These mid-year budget reductions require the district to make larger cuts in 2012-13 and 2013-14.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

2011-12 Budget Committee Update

Budget Committee

The Budget Committee began meeting in September 2011 to identify reduction recommendations for the Board of Trustees. The Committee Guidelines and Timeline are attached (Exhibit 1). The Committee met throughout October and November. They collected and evaluated 200 budget reduction suggestions. Their work and dedication is appreciated and invaluable to our budget process.

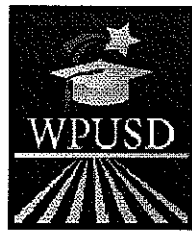
All the budget reduction suggestions were costed out when possible and assigned points based on the Budget Committee Rubric and Criteria (Exhibit 2). The higher the point value, the higher the negative impact to district students, parents, and staff. The Budget Committee solicited feedback from their constituency groups on the suggestions and voted accordingly. We have attached all the budget reduction suggestions 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 2012.

RECOMMENDATION:

Administration recommends the Board accept the 2011-12 Budget Committee update.



WESTERN PLACER UNIFIED SCHOOL DISTRICT

Guidelines for the Budget Committee 2011-12

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 and 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

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 doesn't 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.

Western Placer Unified School District

BUDGET COMMITTEE

Timeline 2011-12

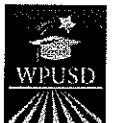
DATE	PROCESS
September 29, 2011*	Budget Committee meeting
October 6, 2011*	Budget Committee meeting (3:00 – 4:30 @ PHS)
October 17, 2011	Last date to submit budget cut suggestions/questions
November 3, 2011*	Budget committee review final list
November 14, 2011	Committee vote on suggestions
November 17, 2011*	Committee review votes
December 6, 2011	Initial budget reductions proposal to Board
December 9, 2011*	Optional extra meeting day
Dec 7 – Dec 16, 2011	Community presentation(s)
January 3, 2012	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, Kris Knutson
- Western Placer Teachers Association Rep. – Mike Agrippino, Jennifer Tarabochia, Tara McCroskey
- Classified School Employee Rep. – Mike Kimbrough, Barbara Green, Roberta Giles
- Confidential Rep. – Debbie McKinnon
- Classified Management Rep. – Chuck Youtsey
- District Support – Scott Leaman, Joyce Lopes, Mary Boyle, Ryan Davis, Carrie Carlson, Ginny Garcia



7.4.4

**Western Placer Unified School District
2011-12 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 – 15	0 = 0 1-150 = 5 151-300 = 10 301 or more = 15
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 November 8, 2011

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
1	Staffing - Compensation	When State gives schools negative COLA's, employees receive same percentage reduction in pay	UR	N	M	0	0	0	0	0	10	1	0	0	0	15	0	26	\$338,000	Cost of 1% for employees
2	Programs & Services	Eliminate adult ed.	UR	NN	-	10	5	0	1	10	0	3	0	0	0	0	0	29	\$115,000	Assumes elimination of First 5 along with other adult ed programs
3	Programs & Services	Reduce adult ed by 20%	UR	NN	-	5	5	0	1	10	0	5	0	0	0	0	0	26	\$23,000	
4	Programs & Services	Increase adult education fees in lieu of cutting	UR	NN	-	0	5	0	1	0	0	3	10	0	0	0	0	19	\$115,000	Assume increase in fees will reduce unrestricted contribution dollar for dollar.
5	Staffing - Employment	Decrease Maintenance Staffing.	UR	NN	-	5	0	0	11	0	0	5	0	0	0	0	0	21	\$73,000	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
6	Staffing - Employment	PHS administered by LHS.	UR	NN	-	5	5	0	2	0	0	3	0	0	0	0	0	15	\$130,000	Dollar amount saved reflects principal and secretary salary and benefits
7	Programs & Services	Increase staffing ratio in grades 9-12.	UR	NN	-	10	15	0	1	15	0	1	0	0	0	0	0	42	\$344,000	for 30:1 for 32:1 savings \$602,000 (15 Employment points)
8	Programs & Services	Increase staffing ratio in grades 6-8.	UR	NN	-	0	15	0	2	15	0	1	0	0	0	0	0	33	\$430,000	for 28:1 for 30:1 savings \$688,000
9	Programs & Services	Increase class size in grades 1-3.	UR	NN	-	15	15	0	7	15	0	1	0	0	0	0	0	53	\$313,000	Assumes increase to state maximum 30.7:1
10	Staffing - Compensation	Eliminate class coverage pay	UR	N	W	0	0	0	11	15	10	3	0	0	0	0	0	39	\$137,000	
11	Staffing - Employment	Eliminate Middle School VP's	UR	NN	-	5	15	0	2	0	0	3	0	0	10	0	0	35	\$225,000	
12	Extra Curricular	Eliminate all school extra-curricular activities that require paying staff members or subs	UR	NN	-	0	15	0	11	5	0	1	0	0	0	0	0	32	\$277,000	Dollar amount saved reflects stipends
13	Extra Curricular	Drop athletics for three years.	UR	NN	-	0	15	0	3	5	0	0	10	0	0	0	0	33	\$723,000	\$241,000 per year x 3 years
14	Staffing - Compensation	Pay cuts - Every employee from the Sup down take a 1.5-2% pay cut.	UR	N	M	0	0	0	0	0	10	0	0	0	0	15	0	25	\$678,000	2%
15	Staffing - Employment	Cut back sites to one custodian.	UR	NN	-	15	15	0	11	0	0	0	0	0	10	0	0	51	\$540,000	This suggestion would leave sites without maintenance and/or grounds coverage in many cases.
16	Staffing - Employment	Cut 1.0 FTE counselor from LHS.	UR	NN	-	5	15	0	1	10	0	5	0	0	0	0	0	36	\$91,000	
17	Staffing - Employment	Eliminate Director of Special Ed position and put special education under the direction of Deputy Superintendent of Curriculum Department.	R	NN	-	5	15	0	0	10	0	3	0	0	0	0	0	33	\$126,000	

74.6

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
18	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	
19	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	
20	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	3	0	0	0	0	0	19	\$232,000	Dollar amount saved reflects 100% of the Business Director's salary and benefits plus 50% of the Assistant Superintendent's salary and benefits.
21	Staffing - Employment	Cut 1.0 FTE grounds crew.	UR	NN	-	5	0	0	11	0	0	5	0	0	0	0	0	21	\$40,000	
22	Staffing - Compensation	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	\$15,000	Alarm call costs have decreased yearly since 2008-2009.
23	Staffing - Employment	Reduce or eliminate Facilities Planner position.	R	NN	-	5	0	0	11	0	0	5	0	0	0	0	0	21	\$94,000	Funded from Developer fees and not the General Fund
24	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	\$120,000	Includes Certificated and Classified Management and Cabinet.
25	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	\$88,000	
26	Staffing - Employment	Cut Kindergarten aides	UR	NN	-	15	10	0	6	10	0	3	0	0	0	0	0	44	\$140,000	
27	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, co-ordinate with City to do on same day City is closed, Savings would be for utilities and staff	UR	N	M	0	0	0	0	0	10	5	0	0	0	15	0	30	\$16,000	Dollar amount saved reflects the cost of 1 day for 12 month employees
28	Staffing - Hours	Maximum number of furlough days for all employees. To offset the loss of instruction time, consider adding 15 minutes to the school day and/or reduce the number of early release days per year.	UR	N	C	0	0	0	0	0	10	0	0	0	0	15	0	25	\$1,467,000	Dollar amount saved per furlough day is \$184,000. Costed out at 8 furlough days for 2012-13.
29	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)
30	Staffing - Employment	Immediately stop using outside consultants to save permanent jobs.	UR	NN	-	0	0	0	0	0	0	1	0	0	0	0	0	1	\$264,000	Provide last 3 years of consultant expenses
31	Contracts	Eliminate any consultants (excluding legal)	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$41,000	Dollar amount saved reflects unrestricted from July 2011 to present
32	Staffing - Compensation	Freeze all step and column increases for one or two years for ALL staff, not to affect longevity.	UR	N	M	0	0	0	0	0	10	1	0	0	0	15	0	26	\$446,000	Dollar amount reflects one year of savings.
33	Staffing - Employment	Eliminate Tech Support Specialist position.	UR	NN	-	5	0	0	0	0	0	5	0	10	0	0	0	20	\$78,000	Average compensation for Tech Support -Specialist Position

7.4.7

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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	0-15	0-15	0-11	0-15	0-10	0-10	0-10	0-10	0-15	0-15	0-15	0-15		
34	Staffing - Training	Reduce the amount of Staff Development classes, saving money on enrollment costs and substitute costs.	UR	NN	-	0	15	0	11	15	0	3	0	0	0	0	0	44	\$120,000	This would include Prof. Dev. Block Grant Funds. Tier III funds. See #59
35	Staffing - Employment	Reduce 1 FTE ELD specialist	UR	NN	-	5	15	0	11	10	0	5	0	0	0	0	0	46	\$20,000	Dollar amount saved is the unrestricted portion of the ELD position.
36	Programs & Services	Eliminate lottery funds	UR	N	W	0	15	0	11	10	10	3	0	0	0	0	0	49	\$160,000	
37	Programs & Services	Reduce lottery funds to \$250.	UR	N	W	0	15	0	11	10	10	5	0	0	0	0	0	51	\$80,000	
38	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	5	10	0	7	0	10	5	0	0	0	0	0	37	\$23,000	
39	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	10	0	7	0	10	1	0	0	0	0	0	33	\$403,000	\$214,000 Elementary \$189,000 Secondary Eliminate all campus monitors & campus/café sup
40	Staffing - Hours	Reduce the campus supervisors that work during the noon hour from 2 hours to 1.5 hours.	UR	N	C	0	10	0	7	0	10	5	0	0	0	5	0	37	\$93,330	Average pay \$17/hour.
41	Staffing - Hours	Reduce the after school campus supervisors from 30 minutes to 20 minutes.	UR	N	C	0	10	0	7	0	10	5	0	0	0	5	0	37	\$30,744	Average pay \$17/hour.
42	Staffing - Employment	Eliminate health clerks.	UR	NN	-	10	0	0	10	0	0	3	0	0	10	0	0	33	\$130,000	
43	Programs & Services	Reduce the % of MAA money staff/site receives.	UR	NN	-	0	15	0	11	10	0	5	0	10	0	0	0	51	\$4,600	Dollar amount saved reflects a 10% reduction
44	Staffing - Employment	Instructional aides only in special ed classes or specific circumstances.	UR	NN	-	5	10	0	7	10	0	0	0	0	0	0	0	32	\$90,000 - 135,000	
45	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	\$2,000 - \$4,000	
46	Reserves	Count the \$750,000 wetland reserve as part of the reserve for economic uncertainty.	UR	NN	-	0	0	0	1	15	0	0	10	0	0	0	0	26	\$750,000	
47	Programs & Services	Eliminate science program at elementary school, replace with physical education teacher.	UR	N	W	15	15	0	7	10	10	1	0	0	0	0	0	58	\$302,000	Assume 1 PE teacher replaces 2 science teachers
48	Staffing - Compensation	Eliminate any district funding for association president's release time.	UR	N	W	0	0	0	0	0	10	5	0	0	0	0	0	15	\$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.
49	Staffing - Compensation	Reduce any school Board stipends or benefits.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	5	5	15	\$14,400	
50	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	
51	Staffing - Employment	Eliminate assistant principals and/or go to a lead teacher position.	UR	NN	-	10	15	0	4	0	0	1	0	0	10	0	0	40	\$325,000	

7.4.8

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
52	Staffing - Training	Eliminate all travel and conferences.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	\$38,000	Does not include subs
53	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	
54	Staffing - Hours	Reduce library tech hours from 8 to 6 hours per day.	UR	NN	-	0	15	0	11	10	0	5	0	0	0	5	0	46	\$72,000	
55	Staffing - Hours	Reduce secretary work year.	UR	N	C	0	0	0	11	0	10	5	0	0	0	0	0	26	\$9,000	Calculated cost of 4 days for each site secretary.
56	Programs & Services	Sweep MAA carryover	UR	NN	-	0	0	0	11	0	0	5	10	10	0	0	0	36	\$15,000	
57	Programs & Services	Categorical sweep of funds	UR	N NN	W -	0	15	0	11	10	5	0	10	0	10	0	0	61	\$920,000	Reflects all remaining Tier III funding for programs from 2011-12. Peer Assistance and Review is negotiable for WPTA.
58	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
59	Staffing - Employment	Reduce staffing at PHS	UR	N	C	5	5	0	1	0	10	5	0	0	10	0	0	36	\$28,000	Dollar amount saved is for half of a site secretary position. Staff is primarily categorically funded at this time.
60	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.
61	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	\$65,000	
62	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	\$6,500	Dollar amount saved reflects a 10% reduction.
63	Efficiency	Reduce district office department budgets by 5-10%	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$38,000	Dollar amount saved reflects 5% reduction. Not all areas can be reduced (i.e. audit).
64	Staffing - Hours	Completely close down District during Christmas Break (Employees take time off without pay or use vacation time)	UR	N M	C M	0	0	0	0	0	10	5	0	0	0	10	0	25	\$15,000	Utility savings
65	Programs & Services	Review/reduce core & elective subjects at LHS	UR	N	W	5	15	0	1	10	10	5	0	0	0	0	0	46	\$73,000	Maybe cut 1.0 FTE but not on one position. Dollar amount saved reflects teacher salary w/o benefits.
66	Programs & Services	Cut site allocations by 20%	UR	NN	-	0	10	0	11	5	0	5	0	0	0	0	0	31	\$75,000	Sites receive approximately \$375k a year in unrestricted funding and \$260k a year in restricted (Tier III) funding.
67	Programs & Services	No site funds.	UR	NN	-	0	10	0	11	5	0	0	0	0	0	0	0	26	\$635,000	
68	Programs & Services	Eliminate Music in Elementary schools	UR	N	W	10	15	0	7	10	10	0	0	0	0	0	0	52	\$510,000	

7.4.9

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/M/W	Employment	Students Affected	Parent \$ Impact	Sites	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Safety	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-15	0-15	0-11	0-15	0-10	0-10	0-10	0-10	0-15	0-15	0-15	0-151		
69	Staffing - Compensation	Eliminate all teacher stipends	UR	N	W	0	0	0	11	0	10	1	0	0	0	0	0	22	\$294,000	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.
70	Staffing - Compensation	Cut percentage of stipends.	UR	N	W	0	0	0	11	0	10	5	0	0	0	0	0	26	\$29,400	Calculated at 10% of 79
71	Staffing - Compensation	Return all salaries to pre-2009 "Extra Monies" received levels	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$710,000	Per 2009-10 1st Interim Report, 3% salary schedule increase.
72	Efficiency	Aggressively enforce utilities costs. Usage of stadium lights, gym lights, personal microwaves, heaters, fans, refrigerators, etc. Shut off lights when leaving room	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$10,000	Most classrooms and ancillary spaces are on sensors for lights; exception are multis and gyms. Most exterior lights operate through the Energy Management System. The schedule throughout the District for HVAC start and stop times are: Classrooms- 6:45 am – 3:15 pm & Administration- 6:00 am – 4:00 pm. Electricity costs are \$1 million per year or \$1.50 per square foot. Dollar amount saved reflects a 1% reduction in electricity costs.
73	Staffing - Hours	Change all 12 month employees to 11 moth employees	UR	N	C M	0	0	0	11	0	10	1	0	0	0	15	0	37	\$342,000	
74	Staffing - Hours	Reduce custodial time & adjust allocation based on staffing ratio.	UR	NN	-	5	15	0	11	0	0	5	0	0	10	0	0	46	\$47,000	Dollar amount saved is based on the average compensation for 1 FTE custodian.
75	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.
76	Transportation	Eliminate all busing; even outside of city limits (except for legally mandated)	UR	NN	-	10	10	10	11	0	0	3	0	0	0	0	0	44	\$150,000	
77	Staffing - Employment	Eliminate Bilingual Secretary position in EL at district office.	UR	NN	-	5	5	0	0	0	0	5	0	0	0	0	0	15	\$18,000	
78	Staffing - Hours	Ask teachers to limit PN days.	UR	N	W	0	0	0	0	0	10	3	0	0	0	0	15	28	\$129,300	Cost of one day for WPTA members.
79	Staffing - Training	Eliminate buy-back days.	R	N	W	0	0	0	0	0	10	5	0	0	0	10	0	25	\$26,500	
80	Staffing - Employment	One principal between two schools.	UR	NN	-	10	15	0	11	10	0	3	0	0	10	0	0	59	\$120,000	Average compensation for 1 principal
81	Staffing - Employment	Merge six elementary principal positions into three.	UR	NN	-	5	15	0	7	10	0	1	0	0	10	0	0	48	\$367,000	Average compensation for 3 elementary principals

7.4.10

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/M/W	Employment	Students Affected	Parent \$ Impact	Sites	Core/Supp/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
82	Staffing - Employment	No vice principals.	UR	NN	-	10	5	0	5	10	0	0	0	0	10	0	0	40	\$525,000	Average compensation for 2 middle school VPs, 2 high school VPs, and 1/2 elementary school VP.
83	Efficiency	Change to LED lights.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$6,000	Very high upfront costs; very long term for realized savings. Efficiency survey completed in 2011 at LHS, GEMS, FRES, and CCC
84	Staffing - Hours	Reduce adult ed clerical time	R	NN	-	5	5	0	1	0	0	5	0	0	0	0	0	16	\$3,200	There is one secretary position, \$50,000 paid out of general fund, \$8,800 out of adult education. The clerk position is paid \$23,000 out of adult education. Savings reflects a 10% reduction in secretary & clerical time in adult education.
85	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	\$16,200	This package includes much more than just streaming media e.g. World Book online, AP photos, Learn 360
86	Staffing - Hours	Eliminate teacher in-service days	UR	N	W	0	0	0	0	0	10	1	0	0	0	0	0	11	\$388,000	There are 3 teacher in-service days. Cost of 3 days for WPTA employees.
87	Efficiency	Eliminate personal appliances district-wide.	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	\$6,600	Average yearly cost per item: Mini refrigerators = \$43.20; microwaves = \$51.84; coffee makers = \$20.16; lamps = \$20.16; portable heaters = \$43.80. Total savings unknown because we do not know how many of each item exist throughout the district. Assume 30 mini fridge, microwave, lamps. Assume 50 coffee makers, portable heaters.
88	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	
89	Staffing - Hours	Ask administration to take more furlough days.	UR	N	M	0	0	0	0	0	10	5	0	0	0	5	0	20	\$16,700	Cost of 1 day for Management
90	Technology	Suspend the computer replacement fund for one year.	UR	NN	-	0	15	0	11	0	0	1	0	0	0	0	0	27	\$300,000	The computer replacement funds are already being "tapped" for some cabling issues. Possibility.
91	Staffing - Employment	Eliminate one VP as LHS	UR	N	M	5	15	0	1	0	10	3	0	0	10	0	0	44	\$125,000	
92	Staffing - Hours	Reduce 0.5 FTE clerk at TBM	UR	NN	-	5	0	0	1	0	0	5	0	0	0	0	0	11	\$20,000	
93	Programs & Services	Reduce Lighthouse funding by \$5,000	UR	NN	-	0	5	0	11	0	0	5	0	0	0	0	0	21	\$5,000	Reduced by \$5000 in 2011-12
94	Staffing - Employment	Reduce Psych staffing by 1.0 FTE	UR	NN	-	5	5	0	11	0	0	5	0	0	0	0	0	26	\$98,000	
95	Staffing - Compensation	Offer an early retirement incentive.	UR	N	W	0	0	0	0	0	10	3	0	0	0	0	0	13	\$200,000	

7.4.11

2011-12 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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	0-15	0-15	0-11	0-15	0-10	0-10	0-10	0-10	0-15	0-15	0-15	0-151		
96	Programs & Services	Eliminate elementary prep time/prep teachers	UR	N	W	15	15	0	7	10	10	0	0	0	0	0	0	57	\$1,110,000	
97	Staffing - Compensation	Increase employee health care costs so that they align with neighboring districts.	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	0	15	25	\$2,370,000	On average 40% less
98	Staffing - Employment	Eliminate ISP Aide positions	R	NN	-	15	10	0	7	15	0	5	0	0	0	0	0	52	\$80,000	Resource 0739 Pupil Retention Block Grant funded
99	Staffing - Compensation	Reduce buyback hours to 4 hours per year.	UR	N	W	0	15	0	11	15	10	5	0	0	0	0	0	56	\$14,000	Assuming 200 teachers turn in for 4 hours buyback vs 6 hours buyback
100	Staffing - Compensation	All employees take a 3% reduction in pay for one year.	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$1,016,500	
101	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	0	5	52	\$91,000	Assume one one-hour kinder aide at all 6 elementary schools
102	Staffing - Compensation	Eliminate sports stipends but do not eliminate sports.	UR	N	W	0	15	0	11	5	10	3	0	0	0	0	0	44	\$241,000	
103	Staffing - Training	Eliminate teacher conferences and workshops for one year.	UR	NN	-	0	15	0	11	5	0	3	0	0	0	0	0	34	\$110,000	
104	Staffing - Compensation	Implement pay decreases for all employees. To help negotiate pay increases, perhaps sign some sort of good faith promise to each employee group that once our finances improve, all employees will receive a pay increase.	UR	N	C M W	0	0	0	0	0	10	1	0	0	0	15	0	26	\$338,800	Cost of 1%.
105	Programs & Services	Reduce the school year by allowable days.	UR	N	C M W	0	15	0	11	15	10	0	10	5	0	0	0	66	\$916,900	Reduced by 5 school days, from 180 to 175.
106	Programs & Services	Eliminate Gate program	UR	NN	-	0	10	0	4	10	0	5	0	0	0	0	0	29	\$31,518	
107	Programs & Services	Reduce Special Ed program funding by 10%.	UR	NN	-	0	15	0	11	15	0	5	0	0	0	0	0	46	\$99,000	Amount represents 10% of district contribution to special ed. How would this be done?
108	Reserves	Transfer Peer assistance and review monies to the general unrestricted fund (One time monies, not ongoing) to help fill the void.	UR	NN	-	0	15	0	11	10	0	5	0	0	0	0	0	41	\$21,000	Cannot transfer reserves as the window has closed. Can transfer annual allocation.
109	Staffing - Compensation	Have all employees pay 10% of their PERS share for one-two years.	UR	N	C M W	0	0	0	0	0	10	5	0	0	0	0	10	25	\$42,000	Employees pay 10% of 7% for one year.
110	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	Dollar amount saved reflects salary and benefits for FY 2011-12. Fund 13 - Food Service
111	Staffing - Training	Eliminate teacher trainings.	UR	NN	-	0	15	0	11	10	0	5	0	0	0	0	0	41	\$30,000	Training cost only

7.4.12

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
112	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	\$15,000	Adjusted for days worked and calculated for Asst. Super. & Deputy Super.
113	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	\$52,000	\$29k in stipends \$23k additional staff
114	Reserves	Flex instructional materials funds	UR	NN	-	0	15	0	11	0	0	1	0	0	0	0	0	27	\$339,000	
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.	UR	N	M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$1,467,000	Savings from 8 furlough days
116	Staffing - Hours	12 month employees should be recontracted to 11 month employees with them alternating June & July off.	UR	N	M	0	0	0	11	0	10	1	0	0	0	15	15	52	\$342,000	
117	Miscellaneous	Charge for non-required copies	UR	NN	-	0	0	0	11	0	0	5	0	0	0	0	0	16	\$1,000	
118	Staffing - Hours	Increase furlough days	UR	N	M W	0	0	0	0	0	10	3	0	0	0	15	0	28	\$183,383	Dollar amount saved reflects 1 furlough day
119	Extra Curricular	Cut 7th grade sports.	UR	NN	-	0	10	0	2	5	0	5	0	0	0	5	0	27	\$32,000	
120	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	10	10	5	0	0	0	5	0	41	\$10,000	
121	Staffing - Employment	Reconsider elementary Vice Principals. Use only if there is a strong need for disciplinary support.	UR	NN	-	0	0	0	4	5	0	5	0	0	0	5	0	19	\$25,400	1 half-time elementary VP. If the VP returns to the classroom, eliminate 0.5 FTE sub
122	Extra Curricular	Allow individual freshmen teams or programs to fundraise for officials and or transportation costs.	UR	NN	-	0	15	10	1	5	0	5	0	0	0	0	0	36	\$10,000	Dollar amount saved is stipends for freshmen sports.
123	Extra Curricular	eliminate full schedule bussing to athletic events...provide busses for only league games	UR	NN	-	0	15	10	1	5	0	5	0	0	15	0	0	51	\$40,000	
124	Staffing - Hours	Implement a Friday furlough day each month.	UR	N	M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$1,467,000	We can implement up to 8 furlough days at this time.
125	Efficiency	Water sites every other day.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$3,600	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.
126	Staffing - Employment	Elementary teachers teach the Science curriculum and do not hire extra elementary science teachers.	UR	N	W	15	0	0	7	0	10	0	0	0	0	0	0	32	\$604,000	

7.4.13

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
127	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	\$108,000	Dollar amount saved reflects average salary and benefits for 1.0 FTE
128	Programs & Services	Do not adopt any new curriculum	UR	NN	-	0	15	0	11	15	0	3	0	0	0	0	0	44	\$100,000	Adoptions are currently suspended, except for special circumstances. However, ELA and Math adoptions are consumable for K/2 and must be purchased each year.
129	Programs & Services	Eliminate OARS.	UR	NN	-	0	15	0	11	15	0	5	0	0	0	0	0	46	\$21,000	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.
130	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.
131	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	15	0	11	15	0	5	0	0	0	0	0	46	\$3,500	Cost of paper savings
132	Programs & Services	Eliminate Professional Learning Communities.	UR	NN	-	0	15	0	11	15	0	5	10	0	0	0	0	56	\$10,000	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.
133	Programs & Services	Eliminate SRO position.	UR	NN	-	0	15	0	11	0	0	3	0	0	10	0	0	39	\$140,000	
134	Facilities	Charge each employee that wants a refrigerator or microwave in their classroom \$50 per appliance.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$5,000	Dollar amount saved represents revenue for each 100 units.
135	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.
136	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
137	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	NN	-	5	15	0	3	0	0	3	0	0	10	0	0	36	\$115,000	

7.4.14

2011-12 Budget Reduction Options

Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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
138	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
139	Technology	Eliminate printed progress reports.	UR	NN	-	0	15	11	15	0	0	5	0	0	0	0	0	46	\$150	Reports are mailed on a trimester basis. We're not aware of any site mailing monthly reports. Some parent do not have online access.
140	Extra Curricular	Reduce use of the stadium lights.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$2,500	
141	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 M W	0	0	0	0	0	10	1	0	0	0	0	15	26	\$265,000	Retirees pay same amount, employees currently pay 23% of the premiums in aggregate. Dollar amount saved reflects increases in WPTA and Management by 4 % and CSEA by 3%.
142	Staffing - Compensation	Have all PERS employees pay for the employee share of the PERS contribution.	UR	N	C M W	0	0	0	0	0	10	1	0	0	0	0	15	26	\$420,000	
143	Programs & Services	Reduce general fund provided site funds by 10%.	UR	NN	-	0	10	0	11	5	0	5	0	0	0	0	0	31	\$63,500	
144	Staffing - Compensation	Reduce Campus Supervisor hours to no more than 1.5 hours per day.	UR	N	C	0	15	0	10	5	10	3	0	0	0	5	0	48	\$190,000	
145	Staffing - Compensation	Reduce all Library Aid positions to no more than 6 hours per site.	UR	N	C	0	15	0	10	5	10	5	0	0	0	5	0	50	\$97,000	
146	Programs & Services	Stop ordering the handwriting without tears materials.	UR	NN	-	0	15	0	7	15	0	5	0	0	0	0	0	42	\$17,000	HWOT is an elementary handwriting program and assists with avoiding later OT service referrals.
147	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	\$65,000	Dollar amount saved reflects 1.0 FTE average cost reduction. Support staff at the District Office: 1.0 FTE Superintendent Secretary \$91,000 1.0 FTE Ed Services Admin Assist \$79,000 1.0 FTE Business Admin Assist \$75,000 1.0 FTE Spec Ed Secretary \$69,000 1.0 Maintenance Secretary \$61,500 0.875 FTE Office Clerk \$43,000 0.5 FTE Spec Ed Clerk \$31,000 UR portion 0.5 FTE Receptionist \$20,000 0.3125 FTE ELD Secretary \$Restricted Total 7.1875 FTE \$468,500
148	Staffing - Employment	Eliminate the night time custodians.	UR	NN	-	15	15	0	9	0	0	0	0	0	10	0	0	49	\$590,000	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.
149	Reserves	Sweep all SLIP/Site Council Funds	UR	NN	-	0	15	0	11	10	0	3	0	0	0	0	0	39	\$234,400	

7.4.15

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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	0-15	0-15	0-11	0-15	0-10	0-10	0-10	0-10	0-15	0-15	0-15	0-151		
150	Reserves	Sweep all Professional Development Funds	UR	NN	-	0	15	0	11	5	0	5	0	0	0	0	0	36	\$94,500	
151	Programs & Services	Reduce School Site Supply Budgets by 20% or more	UR	NN	-	0	15	0	11	10	0	5	0	0	0	0	0	41	\$63,500	Dollar amount saved reflects each 10% reduction
152	Programs & Services	Reduce School Resource Officer	UR	NN	-	0	10	0	2	5	0	5	0	0	15	0	0	37	\$14,000	Dollar amount saved represents each 10% reduction
153	Staffing - Hours	Improved employee attendance (reduce substitutes by 10%)	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$86,000	
154	Extra Curricular	Eliminate Middle School Athletics	UR	NN	-	0	15	0	2	5	0	5	0	0	0	5	0	32	\$90,000	Dollar amount saved reflects stipends
155	Extra Curricular	Reduce High School Athletics	UR	N	W	0	10	1	1	5	10	5	0	0	0	0	0	32	\$15,000	Dollar amount saved reflects a 10% reduction. See #333 & #336
156	Programs & Services	Increase class sizes and add a teacher aide to the lower grades to give and score assessments.	UR	N	W	0	15	0	7	15	10	3	0	0	0	0	0	50	\$156,000	Dollar amount saved reflects half of the savings from increasing class sizes
157	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 M W	C M W	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	10 0 0	0 0 0	0 0 0	0 0 0	0 0 0	15 0 0	0 0 0	25	\$1,337,000	
158	Staffing - Compensation	Reduce Technology salaries so that they align with other neighboring districts.	UR	N	C	0	0	0	0	0	0	10	5	0	0	5	0	20	\$27,400	
159	Staffing - Training	Eliminate in-service days.	UR	NN	-	0	0	0	0	0	0	1	0	0	0	15	0	16	\$388,000	3 x Cost of 1 day for WPTA
160	Generate Revenue	Ask parents to donate \$5 to help budget.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$32,500	\$5 x 6500 students
161	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.
162	Staffing - Compensation	Eliminate stipends for coaches at the middle schools.	UR	N	W	0	15	0	2	5	10	5	0	0	0	0	0	37	\$90,000	
163	Staffing - Compensation	Reduce stipends for coaches at the middle schools.	UR	N	W	0	15	0	2	5	10	5	0	0	0	0	0	37	\$9,000	Dollar amount saved reflects a 10% reduction
164	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	\$20,000	
165	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	\$2,000	Dollar amount saved reflects a 10% reduction. Reduction would be negotiable, add 10 points.
166	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	\$130,000	
167	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	\$13,000	Dollar amount saved reflects a 10% reduction.
168	Staffing - Employment	Eliminate Special Education Program Specialist position.	UR	NN	-	5	15	0	11	10	0	3	0	0	0	0	0	44	\$110,000	

7.4.16

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/M/W	Employment	Students Affected	Parent \$ Impact	Stiles	Core/Sup/Ex/Oth	Negotiable	Amount	One time/Ongoing	Future Revenue	Safety	Salary	Benefits	Total Points	Dollar Amount Saved	Notes
						0-15	0-15	0-15	0-11	0-10	0-10	0-10	0-10	0-10	0-15	0-15	0-15	0-451		
169	Efficiency	Reduce special education budget by 5%.	UR	NN	-	0	15	0	11	10	0	5	0	0	0	0	0	41	\$3,000	Excludes NPA/S
170	Staffing - Hours	Furlough days - at least 5 days	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$917,000	
171	Staffing - Employment	Eliminate Coordinator of Education and Business Technology position.	UR	NN	-	5	15	0	11	10	0	3	0	0	0	0	0	44	\$117,000	
172	Technology	Require all schools to go paperless.	UR	NN	-	0	0	0	11	0	0	1	0	0	0	0	0	12	\$270,000	
173	Staffing - Employment	Use student safety patrol instead of classified staff at crosswalks.	UR	N	C	15	15	0	10	0	10	5	0	0	15	0	0	70	\$38,000	Security Issues
174	Staffing - Employment	Have city of Lincoln provide crossing guards.	UR	NN	-	15	15	0	10	0	0	5	0	0	15	0	0	60	\$38,000	Security Issues
175	Staffing - Training	Eliminate all travel and conferences.	UR	N	M W	0	0	0	11	0	10	3	0	0	0	0	0	24	\$160,000	Dollar amount saved reflects unrestricted and Tier III savings.
176	Staffing - Hours	Reduce PHS secretary time.	UR	N	C	5	5	0	1	0	10	5	0	0	0	5	0	31	\$5,000	Dollar amount saved reflects a 10% reduction in secretary time.
177	Staffing - Hours	Reduce PHS clerical time.	UR	N	C	5	5	0	1	0	10	5	0	0	0	5	0	31	\$2,300	Dollar amount saved reflects a 10% reduction
178	Staffing - Employment	Eliminate all VP's at middle school and one at high school.	UR	NN	-	5	15	0	3	0	0	1	0	0	10	0	0	34	\$350,000	
179	Staffing - Employment	Eliminate campus monitor/security at all schools.	UR	NN	-	15	15	0	10	0	0	0	0	0	10	0	0	50	\$543,000	
180	Staffing - Hours	Continue 3 furlough days for 2012-13.	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$550,000	
181	Staffing - Hours	Two additional furlough days.	UR	N	C M W	0	0	0	0	0	10	0	0	0	0	15	0	25	\$1,100,000	Dollar amount reflects 6 days
182	Facilities	Eliminate heat in the winter months.	UR	N	C M W	0	15	0	11	15	10	3	0	0	15	0	0	69	\$210,000	60% of the electric bill for 5 months
183	Staffing - Compensation	Reduce teacher pay by 50%.	UR	N	W	0	15	0	11	0	10	0	0	0	10	15	0	61	\$11,400,000	
184	Miscellaneous	Have parents carpool their kids to school.	UR	NN	-	0	15	15	11	0	0	3	0	0	0	0	0	44	\$150,000	Dollar amount saved reflects home-to-school transportation. The district is mandated to provide special education transportation as outlined in a student's IEP.
185	Staffing - Hours	Furlough Days.	UR	N	C M W	0	0	0	11	0	10	3	0	0	0	15	0	39	\$183,383	Dollar amount saved is per furlough day

7.4.17

2011-12 Budget Reduction Options																				
Survey #	Category	Budget Reduction Option	UR/R	N/NN	C/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	0-15	0-15	0-11	0-16	0-10	0-10	0-10	0-10	0-16	0-15	0-15	0-151		
186	Programs & Services	Reduce lottery by \$100 per instructor.	UR	N	W	0	15	0	11	0	10	5	0	0	0	0	0	41	\$32,000	
187	Staffing - Hours	Have administrators take furlough days.	UR	N	M	0	0	0	0	0	10	5	0	0	0	0	0	15	\$16,700	Cost of 1 day for Management
188	Staffing - Compensation	Reduce all salaries by 5%.	UR	N	M W	0	0	0	0	0	10	0	10	0	0	15	0	35	\$1,800,000	
189	Staffing - Compensation	Reduce all salaries by 10%.	UR	N	M W	0	0	0	0	0	10	0	10	0	0	15	0	35	\$3,600,000	
190	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	\$300,000	
191	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	\$166,000	5% of district-paid teacher H&W
192	Staffing - Hours	Change elementary prep offerings from music or science to physical education.	UR	N	W	15	15	0	7	10	10	0	0	0	0	0	0	57	\$555,000	
193	Staffing - Compensation	Freeze the teacher and administrators' salaries	UR	N	M W	0	0	0	0	0	10	1	0	0	0	15	0	26	\$335,000	Dollar amount saved reflects all Management
194	Facilities	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	\$78,000	Dollar amount saved reflects each 10% reduction in electricity usage.
195	Facilities	Adjust thermostats to off by 5:00 pm daily.	UR	NN	-	0	0	0	0	0	0	5	0	0	0	0	0	5	\$78,000	Dollar amount saved reflects each 10% reduction in electricity usage.
196	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.
197	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.
198	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.
199	Programs & Services	Close Sheridan	UR	NN	-	5	5	5	1	15	0	1	0	0	0	0	0	32	\$270,000	
200	Programs & Services	Combine CCC & Sheridan administration	UR	NN	-	5	5	0	1	0	0	5	0	0	10	0	0	26	\$33,000	Cost of 0.355 FTE Sheridan Principal

UR = Unrestricted

R = Restricted

N = Negotiable

NN = Non-Negotiable

C = Negotiable for CSEA

M = Negotiable for Management

W = Negotiable for WPTA

The higher the points, the more negative of an impact

November 7, 2011

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Voting List

7.4.18