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

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

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Mary Boyle, Deputy Superintendent of Educational Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operation
Ryan Davis, Assistant Superintendent of Personnel Services

	STUDENT ENROLLMENT		
School	**2012/13 CEBEDS**	**8/28/2013**	**9/3/2013**
Sheridan Elementary (K-5)	84	86	86
First Street Elementary (K-5)	465	491	492
Carlin C. Coppin Elementary (K-5)	412	402	402
Creekside Oaks Elementary (K-5)	559	645	635
Twelve Bridges Elementary (K-5)	717	686	682
Foskett Ranch Elementary (K-5)	552	528	529
Lincoln Crossing Elementary (K-5)	684	696	701
Glen Edwards Middle School (6-8)	686	732	732
Twelve Bridges Middle School (6-8)	853	824	824
Lincoln High School (9-12)	1,516	1,614	1,610
Phoenix High School (10-12)	65	62	62
TOTAL	**6593**	**6766**	**6755**

State Preschool

First & L Street	24 A.M. /24 P.M.
Carlin Coppin	19 A.M.
Sheridan	18 A.M.

Pre-K/Special Ed

Foskett	13
FSS PPPIP	93

Parent Education 60

Parent Participation Program

First Street	15 A.M. /14 P.M.
Sheridan	21 P.M.
Carlin Coppin	9 P.M.
Twelve B. E.	17 A.M.

GLOBAL DISTRICT GOALS

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

Western Placer Unified School District
Regular Meeting of the Board of Trustees
September 17, 2013, 7:00 P.M.
Lincoln High School, Performing Arts Theater
790 J Street, Lincoln, CA 95648

AGENDA

2013-2014 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; **Component II:** Curriculum Themes; **Component III:** Special Student Services; **Component IV:** Staff & Community Relations; **Component V:** Facilities/Administration/Budget.

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

6:25 P.M. START

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

6:30 P.M.

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

   2.1 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
   Case No. SCV0032309, Western Placer Unified School District vs. City of Lincoln

   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, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

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

7:00 P.M.

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

   3.1 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
   Case No. SCV0032309, Western Placer Unified School District vs. City of Lincoln

   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, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

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

4. CONSENT AGENDA

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

4.1 Classified Personnel Report
4.2 Certificated Personnel Report
4.3 Agreement for Internal Revenue Code Section 125 Services between Flex-Plan, Inc., and WPUSD.
Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

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

6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Jillian Loya
6.2 Western Placer Teacher's Association – Tara McCroskey
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 **COMMON CORE STATE STANDARDS – LITERACY ~ IT'S MORE THAN JUST ELA! – Boyle** *(13-14 G & O Component I, II, III, IV, V)*

•This is the second in a series of Board and Community presentations on the Common Core State Standards (CCSS). CCSS, adopted by the State of California in 2010, reflect an enormous shift in instructional strategies and learning expectations on the parts of school districts and students.

7.2 Action **POSITION DESCRIPTION: COUNSELOR ON SPECIAL ASSIGNMENT – PEER COACH – Boyle** *(13-14 G & O Component I, II, III, IV, V)*

•As the District continues to build strong academic programs to serve all learners, the Special Education/General Education Workgroup identified support for general education teachers to meet the behavioral needs of both special education and general education students in their classrooms as a priority.

7.3 Discussion/ Action **APPROVE RESOLUTION 13/14.7 TO ADOPT THE 2013-14 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT – Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

- Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established a constitutional limit on the allowable growth in state and local government spending.

Roll call vote:

7.4 Discussion/ Action **ADOPTION OF CLAD RESOLUTION NO. 13/14.9 TO ENSURE THAT ALL WPUSD TEACHERS ARE APPROPRIATELY CREDENTIALED TO TEACH STUDENTS WHO ARE ENGLISH LEARNERS – Davis** *(13-14 G & O Component I, II, III, IV, V)*

- The Western Placer Unified School District working together with the staff and the Western Placer Teacher Association has made great strides in working towards having an instructional staff that is appropriately credentialed to teach English Learner students. There remains a very small number within the staff that have yet to obtain the appropriate CLAD or equivalent credential for teaching English Learners.

Roll call vote:

7.5 Information **PRESENTATION OF THE ACTUARIAL STUDY OF THE DISTRICT'S RETIREE HEALTH BENEFITS – Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

- In order to comply with Governmental Accounting Standards Board (GASB) Statement 45 the district must recognize its liability for the projected cost of future retiree health benefits. GASB 45 is the implementation of financial rule to account for the current and future costs of retiree health benefit obligations.

7.6 Information **AYP/API UPDATE – Boyle** *(13-14 G & O Component I, II, III, IV, V)*

- California Department of Education (CDE) has released the 2013 Adequate Yearly Progress (AYP) and Academic Performance Index (API) scores for all districts and schools.

7.7 Information/ Discussion **PROJECT PROPOSAL FROM JOHNSON CONTROLS, INC – Steer** *(13-14 G & O Component I, II, III, IV, V)*

- As the Board may recall, over the past year we have received a lot of information regarding the Project Development Agreement with Johnson Controls, Inc. While we have seen some changes to the original proposal due to financial and timing concerns, tonight Johnson Controls will present the final proposal to best work with our needs and financial concerns.

7.8 Discussion/ Action **APPROVAL OF THE 2012-13 UNAUDITED ACTUALS – Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

- The 2012-13 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

8. BOARD OF TRUSTEES

8.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here

for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

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

8.2 BOARD MEMBER REPORTS/COMMENTS

9. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **October 1, 2013** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School
- **October 15, 2013** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln Crossing Elementary School

10. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Posted: 091213
h:\wpfiles\board\agendas\091713

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Main Office Conference Room**
Date: **Tuesday, September 17, 2013**
Time: **6:30 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION**

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

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

9. **CONFERENCE WITH LABOR NEGOTIATOR**

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

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.

b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

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

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**

a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.

b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**

a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.

b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**

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

b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**

a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL**:

A. **PUBLIC EMPLOYEE APPOINTMENT**
   a. Identify title or position to be filled.

B. **PUBLIC EMPLOYEE EMPLOYMENT**
   a. Identify title or position to be filled.

C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
   a. Identify position of any employee under review.

D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
   a. It is not necessary to give any additional information on the agenda.

E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
   a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**

a. Name any employee organization with whom negotiations to be discussed are being conducted.

b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.

c. Identify by name the agency's negotiator

10. **STUDENTS:**

A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

B. **STUDENT PRIVATE PLACEMENT**
   a. Pursuant to Board Policy 6159.2

C. **INTERDISTRICT ATTENDANCE APPEAL**
   a. Education Code 35146 and 48918

D. **STUDENT ASSESSMENT INSTRUMENTS**
   a. Reviewing instrument approved or adopted for statewide testing program.

E. **STUDENT RETENTION/ APPEAL**
   a. Pursuant to Board Policy 5123

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Audrey Kilpatrick,
Assistant Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the Existing Litigation of Case No. SCV0032309, Western Placer Unified School District vs. City of Lincoln.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Existing Litigation.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

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

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Assistant Superintendent
of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:

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

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/ RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

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SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Assistant Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

September 17, 2013

CLASSIFIED/MANAGEMENT

NEW HIRES

1. **Name:** Jennifer Dahlstedt
   Position: Interventions Services Provider
   Salary: CSEA, Range 20, Step B
   Hours: 3 Hours/Day
   Days: 10 Months/Year
   Effective: 9/11/13
   Site: Creekside Oaks Elementary

2. **Name:** Heather Stokes
   Position: Intervention Service Provider
   Salary: CSEA, Range 20, Step B
   Hours: 3 Hours/Day
   Days: 10 Months/Year
   Effective: 9/9/13
   Site: Creekside Oaks Elementary
   Replacement

RESIGNATIONS

1. **Name:** Ramey Dern
   Position: Campus/Café Supervisor
   Site: Foskett Ranch Elementary
   Hours: 1.75 Hours/Day
   Effective: 9/13/13

1. **Name:** Ramey Dern
   Position: Campus/Café Supervisor
   Site: Foskett Ranch Elementary
   Hours: .34 Hours/Day
   Effective: 9/13/13

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL DEPARTMENT
600 SIXTH STREET, 4th FLOOR
LINCOLN, CA 95648
(916) 645-5293

NOTIFICATION OF CLASSIFIED/CLASSIFIED MANAGEMENT EMPLOYMENT

You are hereby notified that: Jennifer Dahlstedt has
(Applicant's name)
been offered employment. The offer of employment is based on the following criteria:

Position Title: Intervention Services Provider

Effective Date of Assignment: 9/11/13
(To Be Determined By Personnel Department)

Assignment Location: Creekside Oaks Elementary

Range: 20 Step: B Amount $ 15.49 (As Per WPCSEA Contract)

Number of Hours Assigned Per Day: 3

☑ Newly Approved Position
☐ Replacement:

If Replacement, Name of Prior Employee: _____

The Personnel Department will contact applicant regarding new employee orientation, health and welfare benefits, ***T.B. clearance***, fingerprints, and pre-employment physical if applicable.

*** If this position is for an instructional aide, applicant must pass NCLB test.***

Jennifer Dahlstedt
Applicant's signature

September 5, 2013
Date

Administrator's signature

9/11/13
Date

class_notification.doc
Revised 9/00

4.1.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL DEPARTMENT
600 SIXTH STREET, 4th FLOOR
LINCOLN, CA 95648
(916) 645-5293

NOTIFICATION OF CLASSIFIED/CLASSIFIED MANAGEMENT EMPLOYMENT

You are hereby notified that: Heather Stokes has
(Applicant's name)
been offered employment. The offer of employment is based on the following criteria:

Position Title: Intervention Services Provider

Effective Date of Assignment: 9/9/13
(To Be Determined By Personnel Department)

Assignment Location: Creekside Oaks Elementary

Range: 20 Step: B Amount $ 15.49 (As Per WPCSEA Contract)

Number of Hours Assigned Per Day: 3

☑ Newly Approved Position
☐ Replacement:

If Replacement, Name of Prior Employee: _____

The Personnel Department will contact applicant regarding new employee orientation, health and welfare benefits, ***T.B. clearance***, fingerprints, and pre-employment physical if applicable.

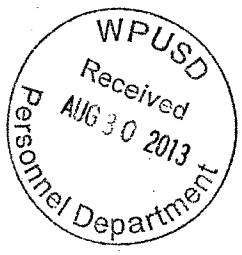
*** If this position is for an instructional aide, applicant must pass NCLB test.***

Heather Stokes 9-5-13
Applicant's signature Date

9/11/13
Administrator's signature Date

class_notification.doc
Revised 9/00

4.1.3



Ramey Dern
110 Deanna Ct.
Lincoln, Ca 95648
916-316-5250
r_rayos@yahoo.com

August 30, 2013

Western Placer Unified School District
600 6th Street, Suite 400
Lincoln, Ca 95648

To Whom It May Concern:

I would like to inform you that I am resigning from my two positions as Campus Supervisor for Foskett Ranch Elementary School, effective September 13, 2013.

Thank you for the opportunities for professional and personal development that you have provided me this school year and last. I have enjoyed working for the district and appreciate the support provided me during my work period at Foskett Ranch Elementary.

If I can be of any help during this transition, please let me know.

Sincerely,

Ramey Dern

Ramey Dern

4.1.4 9/4/13

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

'ISSION 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:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
September 17, 2013

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

September 17, 2013

CERTIFICATED/MANAGEMENT

NEW HIRE:

1. **Name:** Bernadette Unden
   Position: English Teacher
   FTE: 1.0
   Effective Date: September 9, 2013
   Site: Glen Edwards Middle

2. **Name:** Lydia Ranger
   Position: Temporary English Reading Intervention Teacher
   FTE: .20
   Effective Date: September 9, 2013
   Site: Phoenix High School

WESTERN PLACER UNIFIED SCHOOL DISTRICT

livescan OK
To Bd. 9/17/13
#309

PERSONNEL DEPARTMENT
600 SIXTH STREET, SUITE 400
LINCOLN, CA 95648
(916) 645-5293

NOTIFICATION OF CERTIFICATED/CERTIFICATED MANAGEMENT EMPLOYMENT

Consideration is being given to **

NAME: Bernadette Linden

for employment for the ** 2013-2014 school year. Tentative assignment will be

** English Teacher School GPMS.

Newly Approved Position _____ OR Replacement X

Please complete the following:

** ● Hire date 9/9/13 (First contract workday)
● Full Day X (Length of service _____)
● Part Day _____ (Length of service _____)
● Substitute _____
● Temporary _____
● Probationary X

Salary classification D-11 $ 56,842 (working: 168 days $52,182.48) /yr, based on A.B. +53.3 units and 10 years of teaching experience. (Salary schedule placement will be determined **only** by personnel department)

FIRST YEAR TEACHERS MUST WORK 50% OF THE YEAR TO RECEIVE NEXT STEP

The contract is being issued based on the following credential(s):

** Appropriate English Credential, & CLAD

** This offer of employment is contingent upon the candidate's receipt of the appropriate English Credential & CLAD

**Salary Placement is contingent upon verification of previous employment and official transcripts.

I have attached his/her credential (MA degree, if applicable), application, transcript, verification of service years, unused sick leave, and a current T.B. clearance for final processing.

** Bernadette L 9/4/13 2:10 9/4/13
(Applicant signature) (Date) (Time) (Administrator's signature) (Date)

NOTE: Contract pending Board of Trustee ratification.

**** TO BE COMPLETED BY PERSONNEL DEPARTMENT ****

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL DEPARTMENT
600 SIXTH STREET, SUITE 400
LINCOLN, CA 95648
(916) 645-5293

To Bd. 9/17/13
#1006

NOTIFICATION OF **TEMPORARY** CERTIFICATED/CERTIFICATED MANAGEMENT EMPLOYMENT

Consideration is being given to **

NAME: Lydia Ranger

for employment for the ** 2013-2014 school year. Tentative assignment will be

** Temporary English Reading Intervention Teacher School PHS

Newly Approved Position _____ OR Replacement X

Please complete the following:

** ● Hire date 9/9/13 (First contract workday)
● Full Day _____ (Length of service _____)
● Part Day X 20% (Length of service _____)
● Substitute _____
● Temporary X
● Probationary _____

Salary classification E-05 $53,902 @ 20% = $10,780.40 (working 168 days = $9,896.88) /yr, based on A.B. + 68 units and 4 years of teaching experience. (Salary schedule placement will be determined **only** by personnel department)

FIRST YEAR TEACHERS MUST WORK 50% OF THE YEAR TO RECEIVE NEXT STEP

The TEMPORARY contract is being issued based on the following credential(s):

** Multiple Subject Teaching Credential & CLAD.

** This offer of employment is contingent upon the candidate's receipt of the appropriate Multiple Subject Teaching Credential & CLAD.

**Salary Placement is contingent upon verification of previous employment and official transcripts.

** This Temporary notification of hire is made pursuant to Education Code section 44909 regarding Temporary Employment.

I have attached his/her credential (MA degree, if applicable), application, transcript, verification of service years, unused sick leave, and a current T.B. clearance for final processing.

** Lydia Ranger 9-3-13 10:57 9/3/13
(Applicant signature) (Date) (Time) (Administrator's signature) (Date)

NOTE: Contract pending Board of Trustee ratification.

**** TO BE COMPLETED BY PERSONNEL DEPARTMENT ****

CERTNOT

4.2.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

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

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Asst Superintendent - Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

September 17, 2013

ROLL CALL REQUIRED:

No

BACKGROUND:

In 2012, Western Placer USD began the use of Flex-Plan Services, Inc., as our Section 125 Third Party Administrator (TPA). By using this TPA we have been able to streamline our benefits program. This agreement is the annual renewal of the existing TPA agreement for health flexible spending arrangement Section 125 services.

RECOMMENDATION:

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

FLEX-PLAN SERVICES

BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (the "Agreement") is entered into between Flex-Plan Services, Inc. ("Flex-Plan") and Western Placer Unified (Company Name) acting on behalf of the Western Placer Unified (Company Name) Flex 125 Plan (Health Flexible Spending Arrangement, Health Reimbursement Arrangement, or Dental and Vision Reimbursement Plan) (the "Plan") effective as of September 23, 2013. The parties intend to use this Agreement to satisfy the Business Associate Agreement requirements in the regulations at 45 CFR 164.308(b), 164.314(a), 164.502(e) and 164.504(e). The parties have entered into an Administrative Services Agreement under the terms of which Flex-Plan will provide certain services to the Plan and, in the performance of those services, will create, receive, maintain, transmit, use or disclose Protected Health Information on behalf of the Plan.

I. **Definitions.** Terms used but not otherwise defined in this Agreement shall have the same meaning as the meaning ascribed to those terms in HIPAA, HITECH, and any current and future regulations or official guidance promulgated under HIPAA or HITECH.

1.1 *Breach.* "Breach" shall have the same meaning as the term "breach" in 45 CFR 164.402.

1.2 *Business Associate.* "Business Associate" shall mean Flex-Plan Services, Inc. ("Flex-Plan").

1.3 *Covered Entity.* "Covered Entity" shall mean Wester Placer Unified (Company Name) Flex 125 Plan. (Health Flexible Spending Arrangement, Health Reimbursement Arrangement, Dental and Vision Reimbursement Plan).

1.4 *Electronic Protected Health Information.* "Electronic Protected Health Information" ("ePHI") shall have the same meaning as the term "electronic Protected Health Information" in 45 CFR 160.103.

1.5 *HHS.* "HHS" shall mean the Department of Health and Human Services.

1.6 *HIPAA.* "HIPAA" shall mean the Health Insurance Portability and Accountability Act of 1996.

1.7 *HITECH.* "HITECH" shall mean the Health Information Technology for Economic and Clinical Health Act.

1.8 *Individual.* "Individual" shall have the same meaning as the term "individual" in 45 CFR 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR 164.502(g).

1.9 *Privacy Rule.* "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR part 160 and part 164, subparts A and E.

1.10 *Protected Health Information.* "Protected Health Information" ("PHI") shall have the same meaning as the term "protected health information" in 45 CFR 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

1.11 *Required by Law.* "Required by Law" shall have the same meaning as the term "Required by Law" in 45 CFR 164.103.

1.12 *Secretary.* "Secretary" shall mean the U.S. Secretary of the Department of Health and Human Services or his or her designee.

1.13 *Security Incident.* "Security Incident" shall have the same meaning as the term "security incident" in 45 CFR 164.304.

1.14 *Security Rule.* "Security Rule" shall mean the Security Standards and Implementation Specifications at 45 CFR Part 160 and Part 164, subparts A and C.

1.15 *Standards for Electronic Transactions Rule.* "Standards for Electronic Transactions Rule" means the final regulations issued by HHS concerning standard transactions and code sets under the Administration Simplification provisions of HIPAA, 45 CFR Part 160 and Part 162.

1.16 *Subcontractor.* "Subcontractor" shall have the same meaning as the term "subcontractor" in 45 CFR 160.103.

1.17 *Unsecured Protected Health Information.* "Unsecured Protected Health Information" shall have the same meaning given the term "unsecured protected health information" in 45 CFR 164.402.

II. Obligations and Activities of Flex-Plan

2.1 Flex-Plan agrees to not use or disclose PHI other than as permitted or required by this Agreement or as Required by Law.

2.2 Flex-Plan agrees to take reasonable steps to limit the use, disclosure, and requests for, PHI to the Minimum Necessary to accomplish the intended purpose. The Minimum Necessary standard does not apply to: 1) disclosures or requests by a health care provider for treatment purposes; (2) disclosures to the Individual who is the subject of the information; (3) uses or disclosures made pursuant to an Individual's authorization; (4) uses or disclosures required for compliance with HIPAA; (5) disclosures to HHS when disclosure of information is required under the Privacy Rule for enforcement purposes; (6) uses or disclosures that are required by other law.

2.3 Flex-Plan agrees to develop, implement, maintain, and use appropriate administrative, technical, and physical safeguards to protect the privacy of PHI and comply with applicable requirements under the Security Rule.

2.4 Flex-Plan shall notify Covered Entity of any Breach of Unsecured PHI of which it becomes aware. Such notice shall include, to the extent possible, the information listed in 2.4.2. A Breach shall be treated as discovered as of the first day on which such Breach is known to Flex-Plan, other than the individual committing the Breach, or should reasonably have been known to Flex-Plan to have occurred.

2.4.1 Notice shall be made without unreasonable delay and in no case later than 60 calendar days after the discovery of a Breach by Flex-Plan.

2.4.2 Notice of a Breach shall include, to the extent possible the following:

(i) Identification of each individual whose Unsecured PHI has been or is reasonably believed to have been accessed, acquired, used, or disclosed as a result of the breach.
(ii) A brief description of what happened, including the date of the Breach and the date of the discovery of the Breach, if known.
(iii) A description of the types of Unsecured PHI that were involved in the Breach (such as full name, Social Security number, date of birth, home address, or account number).
(iv) The steps Individuals should take to protect themselves from potential harm resulting from the Breach.
(v) A brief description of any action taken to investigate the Breach, mitigate losses, and to protect against any further Breaches.
(vi) Contact procedures for Individuals to ask questions or learn additional information, which shall include a toll-free telephone number, an e-mail address, web site, or postal address.

2.4.3 If a law enforcement official determines that a notification or notice would impede a criminal investigation or cause damage to national security, such notification, notice or posting shall be delayed in the same manner as provided under 45 CFR 164.528(a)(2).

2.4.4 Flex-Plan will provide notice of Breach to the Individual(s) affected and such notice shall include, to the extent possible, the information listed in 2.4.2, unless, upon occurrence of a Breach, Covered Entity requests to disseminate or Flex-Plan and Covered Entity agree that Covered Entity will disseminate the notice(s). Any notice provided by Covered Entity to the Individual(s) shall comply with the content requirements listed in section 2.4.2., as well as

any requirements provided under HIPAA, HITECH, and other applicable government guidance.

2.5 Flex-Plan agrees to report to Covered Entity any use or disclosure of the PHI not provided for by this Agreement and/or any Security Incident of which it becomes aware.

2.6 Flex-Plan shall require each of its subcontractors, agents, or brokers to whom Flex-Plan provides PHI on behalf of the Plan to agree in writing to be bound by the same restrictions and conditions that apply to Flex-Plan, with respect to such information.

2.7 Flex-Plan agrees to make internal practices, books, and records, including policies and procedures and PHI relating to the use and disclosure of PHI received from, or created or received by Flex-Plan on behalf of, the Covered Entity available to the Secretary, within ten (10) business days after receipt of written request or otherwise as designated by the Secretary for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule.

2.8 Flex-Plan agrees to document disclosures of PHI and information related to such disclosures as required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528. Flex-Plan will not be obligated to record disclosures of PHI or otherwise account for disclosures of Covered Entity's PHI if Covered Entity need not account for such disclosures.

2.9 Flex-Plan agrees to provide to Covered Entity or to an Individual, within ten (10) business days after receipt of written request, information collected in accordance with Section 2.8 of this Agreement, in order to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528.

2.10 Flex-Plan agrees to provide access, at the request of Covered Entity and within ten (10) business days after receipt of written request, to PHI in the custody and control of Flex-Plan in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR 164.524. If PHI is maintained in a Designated Record Set electronically, and an electronic copy of such PHI is requested, Flex-Plan will provide an electronic copy in the form and format requested if it is readily producible in such form and format. If it is not readily producible in such format, Flex-Plan will work with the Covered Entity or individual to determine an alternative form and format that enable the Plan to meet its electronic access obligations under 45 CFR 164.524.

2.11 Flex-Plan agrees to make any amendment(s) to PHI in a Designated Record Set in the custody or control of Flex-Plan within ten (10) business days after receiving written request from the Covered Entity or as requested in writing by an Individual pursuant to 45 CFR 164.526.

2.12 In the event that Flex-Plan transmits or receives any Covered Electronic Transaction on behalf of the Covered Entity, it shall comply with all applicable provisions of the Standards for Electronic Transactions Rule to the extent Required by Law, and shall ensure that any agents that assist Flex-Plan in conducting Covered Electronic Transactions on behalf of the Covered Entity agree in writing to comply with the Standards for Electronic Transactions Rule to the extent Required by Law.

2.13 Flex-Plan shall not directly or indirectly receive payment in exchange for any PHI of an Individual unless Covered Entity or Flex-Plan received a valid authorization from the Individual, in accordance with 45 CFR 164.508, unless permitted under the HIPAA rules.

2.14 Flex-Plan shall not use PHI for marketing purposes without a valid authorization from the affected Individuals, unless such communication is permitted under the HIPAA rules.

2.15 Flex-Plan shall not use or disclose genetic information for underwriting purposes in violation of the HIPAA rules.

III. Permitted Uses and Disclosures by Business Associate

3.1 Except as otherwise limited in this Agreement, Flex-Plan may use or disclose PHI to perform functions, activities, or services for, or on behalf of, Covered Entity related to the Administrative Services Agreement between Flex-Plan and Covered Entity.

3.2 Except as otherwise limited in this Agreement, Flex-Plan may disclose PHI for the proper management and administration of Flex-Plan, provided that such disclosures are Required by Law, or Flex-Plan obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and be used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies Flex-Plan of any instance of which it is aware in which the confidentially of the information has been Breached.

3.3 Except as otherwise limited in this Agreement, Flex-Plan may use PHI to provide Data Aggregation services to Covered Entity as permitted by 45 CFR 164.504(e)(2)(i)(B).

3.4 Except as otherwise limited in this Agreement, Flex-Plan may use PHI for the proper management and administration of Flex-Plan or to carry out the legal responsibilities of Flex-Plan.

3.5 Flex-Plan may use PHI to report violations of law to appropriate Federal and State authorities, consistent with 164.502(j)(1).

IV. Obligations of Covered Entity

4.1 Covered Entity shall notify Flex-Plan of any limitation(s) in its notice of privacy practices of Covered Entity in accordance with 45 CFR 164.520, to the extent that such limitation may affect Flex-Plan's use or disclosure of PHI.

4.2 Covered Entity shall notify Flex-Plan of any changes in, or revocation of, permission by Individual to use or disclose PHI, to the extent that such changes may affect Flex-Plan's use or disclosure of PHI.

4.3 Covered Entity shall notify Flex-Plan of any restriction to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Flex-Plan's use or disclosure of PHI.

V. Permissible Requests by Covered Entity

5.1 Covered Entity shall not request Flex-Plan to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by Covered Entity, except for uses or disclosures for the purposes of data aggregation, management, and administrative activities of Flex-Plan.

VI. Term and Termination

6.1 *Term.* This Agreement shall be effective as of the date that it is entered into, and shall terminate when all of the PHI provided by Covered Entity to Flex-Plan, or created or received by Flex-Plan on behalf of Covered Entity, is destroyed or returned to Covered Entity, or if it is infeasible to return or destroy PHI, protections are extended to such information, in accordance with the termination provisions in this Section.

6.2 *Termination for Cause.* Upon Covered Entity's knowledge of a material breach of the terms hereof by Flex-Plan, Covered Entity shall provide written notice to Flex-Plan of the material breach, and Flex-Plan shall have the opportunity to cure that breach within the time period reasonably required to cure that breach. In the event that Flex-Plan does not cure the breach or end the violation within that time period, then Covered Entity shall be entitled to provide notice of termination of the terms hereof.

6.3 *Effect of Termination.* It is agreed that due to the manner in which PHI is retained and the retention requirements of the Internal Revenue Service, returning or destroying all of the PHI received from Covered Entity or created or received by Flex-Plan on behalf of Covered Entity, is infeasible. Therefore, Flex-Plan shall extend the protections of this Agreement to such PHI, and shall limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Flex-Plan maintains such PHI.

VII. Miscellaneous

7.1 *Definitions.* Terms used, but not otherwise defined in this Agreement shall have the meaning specified under HIPAA, including its statute, regulations and other official government guidance.

7.2 *Regulatory References.* A reference in this Agreement to a section in the Privacy Rule means the section as in effect or as amended.

7.3 *Amendment.* This Agreement shall automatically amend to incorporate changes by Congressional act or by regulations of the Secretary that affect Business Associate or Covered Entity's obligations under this Agreement.

7.4 *Survival.* The respective rights and obligations of Flex-Plan under this Agreement shall survive the termination of the term of this Agreement.

7.5 *No Third-Party Rights.* Nothing expressed or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the Parties and their respective successors or assigns any rights, remedies, obligations or liabilities whatsoever.

7.6 *Governing Law.* This Agreement shall be governed by and construed in accordance with the laws of the State of Washington to the extent not preempted by the Privacy and Security Rules or other applicable federal law.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the date first stated above.

Flex-Plan Services, Inc.

By: _____
Tina Davis

Title: Privacy Officer

Date: 8/22/2013

Covered Entity:

Company Name on behalf of the Company Name Plan

By: _____

Title: Asst Supt. Business+Operations

Date: 9/5/13

NOTICE OF PRIVACY PRACTICES

THIS NOTICE DESCRIBES HOW PHI ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION PLEASE REVIEW IT CAREFULLY

EFFECTIVE DATE: SEPTEMBER 23, 2013

This Notice of Privacy Practices ("Notice") describes the legal obligations of the Plan and your rights regarding your protected health information ("PHI") held by the [Flexible Spending Arrangement/Health Reimbursement Arrangement/Direct Dental Reimbursement Plan/Direct Vision Reimbursement Plan] Plan (the "Plan"). PHI is defined by the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"). PHI generally means information that is created or received by the Plan and relates to the past, present, or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; and that identifies the individual or for which there is a reasonable basis to believe that the information can be used to identify the individual. PHI includes information of persons living or deceased.

This Notice describes how your PHI may be used or disclosed to carry out treatment, payment, or health care operations, or for any other purposes permitted or required by law.

We are required by law to:

- maintain the privacy of your PHI;
- provide you with the notice of our legal duties and privacy practices with respect to your PHI; and
- follow the terms of the Notice that is currently in effect.

Your PHI will be disclosed to certain employees of Employer who assist in administration of the Plan. These individuals may only use your PHI for Plan administration functions including those described below, provided they do not violate the provisions set forth herein. Any employee of Employer who violates the rules for handling PHI established herein will be subject to adverse disciplinary action. Employer will establish a mechanism for resolving privacy issues and will take prompt corrective action to cure any violations.

Employer may not use or disclose your PHI other than as summarized herein or as required by law. Your PHI may not be used by Employer for any employment-related actions or decisions or in connection with any other benefit or employee benefit plan of Employer. Employer must report to the Plan any uses or disclosures of your PHI of which the Employer becomes aware that are inconsistent with the provisions set forth herein.

HOW WE MAY USE AND DISCLOSE YOUR PHI

The following categories describe different ways that we use and disclose PHI for purposes of Plan administration. For each category of uses or disclosures we will explain what we mean and try to give some examples. Not every use or disclosure in a category will be listed. However, all of the ways we are permitted to use and disclose information will fall within one of the categories.

For Payment (as described in applicable regulations) We may use and disclose PHI about you to determine eligibility for Plan benefits, to facilitate payment for the treatment and services you receive from health care providers, to determine benefit responsibility under the Plan, or to coordinate Plan coverage.

For Health Care Operations (as described in applicable regulations) We may use and disclose PHI about you for other Plan operations. These uses and disclosures are necessary to administer the Plan.

To Business Associates, Subcontractors, Brokers, and Agents We may contract with entities known as Business Associates to perform various functions on the Plan's behalf or to provide certain types of services. In order to perform these functions or to provide these services, Business Associates will receive, create, maintain, transmit, use, and/or disclose your PHI, but only after they agree in writing to implement appropriate safeguards regarding your PHI in a Business Associate Agreement. Our Business Associates shall also require each of its subcontractors or agents to agree in writing to provisions that impose at least the same obligations to protect PHI as are imposed on Business Associate by the Business Associate Agreement or by HIPAA.

As Required By Law We will disclose PHI about you when required to do so by federal, state, or local law.

To Avert a Serious Threat to Health or Safety We may use and disclose PHI about you when necessary to prevent a serious threat to your health and safety or the health and safety of the public or another person. Any disclosure, however, would only be to someone able to help prevent the threat.

Disclosure to Health Plan Sponsor Information may be disclosed to another health plan maintained by Employer for

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purposes of facilitating claims payments under that plan. In addition, PHI may be disclosed to Employer personnel solely for purposes of administering benefits under the Plan.

SPECIAL SITUATIONS

Organ and Tissue Donation If you are an organ donor, we may release PHI to organizations that handle organ procurement or organ, eye, or tissue transplantation or to an organ donation bank, as necessary to facilitate organ or tissue donation and transplantation.

Military and Veterans If you are a member of the armed forces, we may release PHI about you as required by military command authorities.

Workers' Compensation We may release PHI about you for workers' compensation or similar programs.

Public Health Risks We may disclose PHI about you for public health activities (e.g., to prevent or control disease, injury, or disability).

Health Oversight Activities We may disclose PHI to a health oversight agency for activities authorized by law.

Lawsuits and Disputes If you are involved in a lawsuit or a dispute, we may disclose PHI about you in response to a court or administrative order. We may also disclose PHI about you in response to a subpoena, discovery request, or other lawful process by someone else involved in the dispute, but only if efforts have been made to tell you about the request or to obtain an order protecting the information requested.

Law Enforcement We may release PHI if asked to do so by a law enforcement official for law enforcement purposes.

Coroners, Medical Examiners and Funeral Directors We may release PHI to a coroner or medical examiner. We may also release PHI about patients of the hospital to funeral directors as necessary to carry out their duties.

National Security and Intelligence Activities We may release PHI about you to authorized federal officials for intelligence, counterintelligence, and other national security activities authorized by law.

Inmates If you are an inmate of a correctional institution or under the custody of a law enforcement official, we may release PHI about you to the correctional institution or law enforcement official.

Research We may disclose your PHI for research if the individual identifiers have been removed or when an institutional review board or privacy board has reviewed the research proposal and established protocols to ensure the privacy of the requested information and approves the research.

REQUIRED DISCLOSURES

Government Audits We are required to disclose your PHI to HHS in the event of an audit in order to determine our compliance with HIPAA.

Disclosures to you We are required to disclose your PHI to you. We are also required, when requested, to provide you with an accounting of most disclosures of your PHI if the disclosure was for reasons other than for treatment, payment, or health care operations, and if the PHI was not disclosed pursuant to your authorization.

YOUR RIGHTS REGARDING YOUR PHI

You have the following rights regarding your PHI:

Right to Inspect and Copy You have the right to inspect and copy PHI that may be used to make decisions about your Plan benefits. To inspect and copy PHI that may be used to make decisions about you, you must submit your request in writing to your Human Resources Department. If the information you request is in electronic copy, and you request an electronic copy, we will provide a copy in electronic format unless the information cannot be readily produced in that format then we will work with you to come to an agreement on a different format. If we cannot agree, we will provide you with a paper copy.

If you request a copy of the information, we may charge a fee for the costs of copying, mailing or other supplies associated with your request.

In certain very limited circumstances, we may deny your request to inspect and copy. If you are denied access to PHI, you may request that the denial be reviewed by your Human Resources Department.

Right to Amend If you feel that the PHI we have about you is incorrect or incomplete, you may ask us to amend the information. You have the right to request an amendment for as long as the information is kept by or for the Plan.

To request an amendment, your request must be made in writing and submitted to your Human Resources Department. In addition, you must provide a reason that supports your request.

We may deny your request for an amendment if it is not in writing or does not include a reason to support the request. In addition, we may deny your request if you ask us to amend information that:

- Is not part of the PHI kept by or for the Plan;
- Was not created by us, unless the person or entity that created the information is no longer available to make the amendment;
- Is not part of the information which you would be permitted to inspect and copy; or
- Is accurate and complete.

Right to Receive Notice of Breach You have a right to be notified upon a breach of your unsecured PHI.

Right to an Accounting of Disclosures You have the right to request an "accounting of disclosures" of PHI made in the six years prior to the date on which the accounting is requested, except for disclosures:

- To carry out treatment, payment and health care operations as provided in §164.506;
- To individuals of PHI about them as provided in §164.502;
- Incident to a use or disclosure otherwise permitted;
- Pursuant to an authorization as provided in §164.508;
- to persons involved in the individual's care or other notification purposes as provided in §164.510;
- For national security or intelligence purposes as provided in §164.512(k)(2);
- To correctional institutions or law enforcement officials as provided in §164.512(k)(5);
- As part of a limited data set in accordance with §164.514(e); or
- That occurred prior to the compliance date for the Plan.

Please submit a written request of an accounting of disclosures to your Human Resources Department.

Employer must act on your request for an accounting of the disclosures of your PHI no later than 60 days after receipt of the request. Employer may extend the time for providing you an accounting by no more than 30 days, but it must provide you a written explanation for the delay. You may request one accounting in any 12-month period free of charge. Employer will impose a fee for each subsequent request within the 12-month period.

Right to Request Restrictions You have the right to request a restriction or limitation on the PHI we use or disclose for treatment, payment, or health care operations. You also have the right to request a limit on the PHI we disclose to someone involved in your care or the payment for your care, like a family member or friend. For example, you could ask that we not share information about a particular claim with your spouse. To request a restriction, you must make your request, in writing, to your Human Resources Department. We are not required to agree to your request unless you are asking us to restrict the use and disclosure of your PHI to a health plan for payment or health care operation purposes and such information you wish to restrict pertains solely to a health care item or service for which you have paid the health care provider "out-of-pocket" in full. If we agree, we will comply with your request unless the information is needed to provide you with emergency treatment.

Right to Request Confidential Communications You have the right to request that we communicate with you about your PHI a certain way or at a certain location. For example, you can ask that we only contact you at work or by mail.

To request confidential communications, you must make your request in writing to your Human Resources Department. We will not ask you the reason for your request. We will accommodate all requests we deem reasonable. Your request must specify how or where you wish to be contacted.

Right to a Paper Copy You have a right to a paper copy of this Notice. You may ask for a copy at any time. Even if you have agreed to receive this Notice electronically, you are still entitled to a paper copy. Contact the Human Resources Department for a paper copy of this Notice.

CHANGES TO THIS SUMMARY AND THE SEPARATE PRIVACY NOTICE

We reserve the right to change this Notice of Privacy Practices that may be provided to you. We reserve the right to make the revised or changed Notice effective for PHI we already have about you as well as any information we receive in the future. The Notice will indicate the effective date on the front page.

COMPLAINTS

If you believe your privacy rights have been violated, you may file a complaint with the Plan or with the Secretary of the Department of Health and Human Services. To file a complaint with the Plan, contact your Human Resources Department. All complaints must be submitted in writing.

You will not be penalized for filing a complaint.

OTHER USES OF PHI

Other uses and disclosures of PHI not covered by this Notice or the laws that apply to us will be made only with your written authorization. If you provide us with an authorization to use or disclose PHI about you, you may revoke that authorization, in writing, at any time. If you revoke your authorization, we will no longer use or disclose PHI about you for the reasons covered by your written authorization. We are unable to take back any disclosures we have already made with your authorization and that we are required to retain our records of the care that we provided to you.

Authorizations for Psychiatric Notes, Genetic Information, Marketing, & Sale In general, and subject to specific conditions, we will not use or disclose psychiatric notes without your authorization; we will not use or disclose PHI that is genetic information for underwriting purposes; we will not sell your PHI, i.e. receive direct or indirect payment in exchange for your PHI, without your authorization; we will not use your PHI for marketing purposes without your authorization; and we will not use or disclose your PHI for fundraising purposes unless we disclose that activity in this Notice.

Personal Representatives We may disclose your PHI to individuals authorized by you, or an individual designated as your personal representative, provided that we have received your authorization or some other Notice or documentation demonstrating the legal right of that individual to receive such information. Under HIPAA we do not have to disclose PHI to a personal representative if we have a reasonable belief that:

1) you have been or may be subjected to domestic violence, abuse, or neglect by such person; or
2) treating such person as your personal representative could endanger you; and
3) in the exercise of professional judgment, it is not in your best interest to treat the person as your personal representative.

Spouses and other Family Members With only limited exceptions, we will send all mail to the employee. This may include information regarding a spouse or dependents also covered under the Plan. Information includes, but is not limited to, Plan statements, benefit denials, and benefit debit cards and accompanying information.

4.3.9

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Common Core State Standards – Literacy ~ It's More Than Just ELA!

AGENDA ITEM AREA:
Information

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
General Fund/CCSS Funding

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:

This is the second in a series of Board and Community presentations on the Common Core State Standards (CCSS). CCSS, adopted by the State of California in 2010, reflect an enormous shift in instructional strategies and learning expectations on the parts of school districts and students. The Common Core State Standards align the learning standards for students in grades K – 12 across the nation on a par with international standards and reflect a major revision from the previously adopted 1997 California State Standards. Common Core State Standards are more rigorous, more clearly organized, focus on higher levels of student thinking, and prepare students for college and career.

WPUSD has been providing professional development to our administrators and instructional staff over the last year and continues this year with several CCSS professional development elementary and secondary workshop series.

This evening's presentation will focus on CCSS Literacy standards ~ standards for reading, writing, listening and speaking that address the curricular areas of English Language Arts, Science, Social Science, and Technical Subjects at grades K – 12.

RECOMMENDATION:

Information only.

Western Placer Unified School District

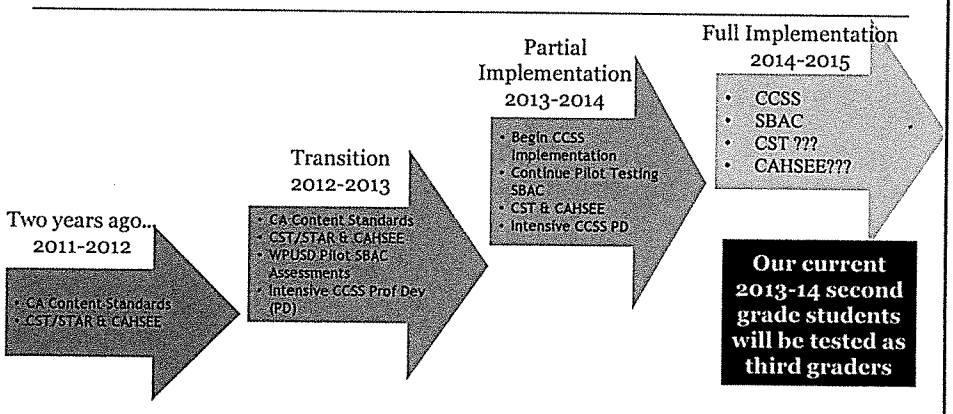
Common Core State Standards ~

Literacy! It's More than Just ELA...

Mary Boyle, Deputy Supt Educational Services

September 17, 2013

California & WPUSD's Transition to the Common Core



7.1.1

Common Core State Standards – 2013/14 Board & Community Outreach

- Series of CCSS Informational Board Presentations
  - August – CCSS Overview, History/Myths & Progress Check
  - September – CCSS Literacy ~ Is it Just for English/Language Arts?
  - October – CCSS Mathematics ~ What's the Difference?
  - November ~ SPSA's (Single Plans for Student Achievement) & LCAP (Local Control Accountability Plan)
  - January ~ SBAC (Smarter Balanced Assessment Consortium) Assessment & Preparation
  - March ~ Accountability ~ What About NCLB, AYP, API, & PI??
  - May ~ Report on Progress/Next Steps
- CCSS Information at Site Levels
  - Back to School Night & Open House Information
  - Parent Information Brochures
  - Posters – DOK Levels; Close Reading Strategies
- Website Information

Strengths of the New Common Core

- Focus on **Literacy and Mathematics across ALL content areas**
- Aligned with expectations for **College and Career Readiness**
- Developed to provide **consistency** from state to state
- Include content understanding requiring **deep thinking and complex solutions** on the parts of **students** in response to **complex questioning** on the parts of **teachers**
- For California: more of a shift in **how we teach** and **what** we expect students to do ~ students develop **Habits of Mind (HOM)** as they approach problems/questions

7.1.2

Focus on CCSS for Literacy

SIX SHIFTS IN LITERACY INSTRUCTION

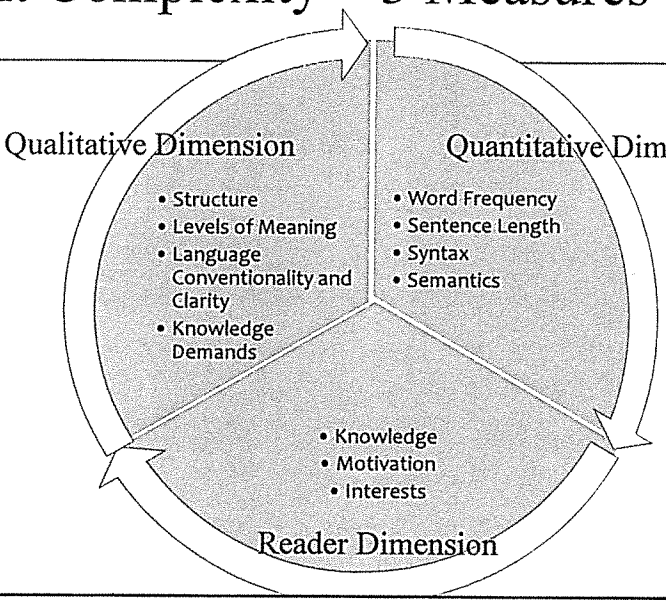
- Increase in Nonfiction (Informational) Texts
- Content Area Literacy in Science, Social Studies, Technical Subjects
- Increase Complexity of Texts
- Focus on Text-Based Questions
- Writing Arguments with Text Based Support
- Focus on Academic Vocabulary

Areas of CCSS Literacy Emphasis

1. **Focus on Increased Text Complexity**
2. Emphasis on Reading and Writing Across the Curriculum
3. Emphasis on Informational Text
4. Emphasis:Collaborative Conversations Using Academic Vocab re Text-Based Questions
5. Emphasis on Writing Arguments/Drawing Evidence from Sources
6. Emphasis on Integrating Multi Media Sources/Tech

7.1.3

Text Complexity – 3 Measures



Text Complexity

- At all grade levels, students work to comprehend & draw inferences
  - Harry Potter; War & Peace
- Add weight to the bar!
  - Mix linguistically complex text with use of simpler metaphorical text at upper grades
    - Hamlet; A Tale of Two Cities
    - Of Mice & Men; Old Man & the Sea

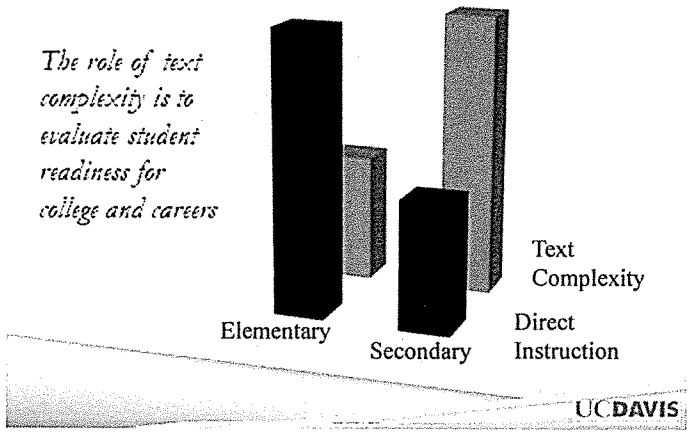


7.1.4

Text Complexity Rationale

RATIONALE

The role of text complexity is to evaluate student readiness for college and careers



UC DAVIS

Text Complexity Grade Bands and Associated Lexile Ranges

	Flesch-Kincaid (Grade Level - CCSS)	Lexile Framework (Old) New CCSS
Grades 2/3	1.98 – 5.34	(450-725) 450 - 820
Grades 4/5	4.51 – 7.73	(645 – 845) 740 - 1010
Grades 6/8	6.51 – 10.34	(860 – 1010) 925 - 1185
Grades 9/10	8.32 – 12.12	(960 – 1115) 1050 - 1335
Grades 11/CCR	10.34 – 14.2	(1070 – 1220) 1185 - 1385

http://www.lexile.com/analyzer/

CCSS requires 12th graders to read 2 years above previous requirements!

- Essential to require/utilize/teach more challenging text!
- Importance of TEACHER to mediate complex and challenging text ~ scaffold, explain, teach, discuss!

7.1.5

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Reading/Writing Across Curriculum

- Knowledge: exhibit previously learned material ~ math, sciences, social studies, tech
- Comprehension: demonstrate understanding by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas.
- Application: solving problems by applying acquired knowledge, facts, techniques, and rules in a different way

7.1.6

Reading/Writing Across Curriculum

- Analysis: examine and break information into parts; make inferences and find evidence to support generalizations ~ USE the text!
- Synthesis: compile information in a new pattern or propose alternative solutions
- Evaluation: present and defend opinions

Areas of CCSS Literacy Emphasis

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7.17

Emphasis on Informational Text

Distribution of Literature and Informational Passages by Grade in the 2009 NAEP (National Assessment of Educational Progress) Reading Framework

GRADE	LITERATURE	INFORMATION
4	50%	50%
8	45%	55%
12	30%	70%

But remember, reading is ACROSS the curriculum – ALL subject areas – science, social sciences, mathematics, technical subjects require MORE reading by grade 12 and contribute to the 70% of info text!

Emphasis on Informational Text

Narrative
EXPLORATION OF HUMAN CONDITIONS
↙ ↓ ↘
Literacy (read) Connection
↙ ↘
Expository (write) Persuasive

History/Social Sciences	Math & Sciences	Technical Subjects

↙ ↓ ↘
Task
RESPONSE THROUGH REAL WORLD APPLICATIONS (DOK 3/4)

7.1.8

Areas of CCSS Literacy Emphasis

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5. Emphasis on Writing Arguments/Drawing Evidence from Sources
6. Emphasis on Integrating Multi-Media Sources/Tech

Emphasis on Text-Based Collaborative Conversations

- Reading….talking….listening….note-taking….writing
- Speaking & Listening standards call for ability to engage in rich discussions, using academic vocabulary! Improves writing!
- Tiered vocabulary –
  - Tier I – Conversational English (general – "dig")
  - Tier II – Formal English (more specialized – "excavate" "dredge")
  - Tier III – Academic English (highly specialized – not transferable "exhume")

7.1.9

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Depth of Knowledge (DOK)

Based on Work of Norman Webb – University of Wisconsin

DOK Level	Descriptive Task
1	Recall ~ facts, definitions, details; one right answer
2	Skills/Concepts ~ application of skills/concepts; explaining why; making decisions; cause/effect; main idea
3	Strategic Thinking ~ reasoning & planning; complex thinking; drawing conclusions; multiple answers
4	Extended Thinking ~ multiple-step investigations with extended real world applications to new situations; innovations

7.1.10

Depth of Knowledge in Action - ELA

Example from Grade 10 Russell Freedman's "The Voice that Challenged a Nation"

Task	Thinking
Who was the central figure in the text? (Marion Anderson)	Recall (DOK 1)
How does the weather/Lincoln Memorial setting add to the scene? (bleak; angry controversy; racial prejudice/justice…)	Skills/Concepts (DOK 2)
Research Secretary of the Interior Harold L. Ickes ~ explain the relevance of his providing the introduction….	Strategic Thinking (DOK 3)
Research a current figure who has "challenged a nation" and compare that person's actions /impact to …..how might history have changed without….	Extended Thinking (DOK 4)

CCSS HOTS: Higher Order Thinking Skills

All content area teachers:

- Use "iconic teaching" to develop **HOTS:**
  -  Details
  -  Vocabulary of the Discipline
  -  Trends
  -  Multiple Perspectives
  -  Big Ideas
  -  Ethical Dilemmas
  -  Patterns
  -  Changes Over Time
  -  Inter-Disciplinary Relationships
  -  Rules

7.1.11

CCSS HOTS: Higher Order Thinking Skills

All content area teachers:

- Use "iconic teaching" to develop **HOTS:**
  -  Big Ideas ~ Describe ways in which Picasso used his imagination... (DOK2 - Grade 3)
  -  Ethical Dilemmas ~ To what degree was the success or failure of each group of boys attributable to the leadership style of each of Ralph and Jack... (DOK 3 - Grade 8 - Lord of Flies)
  -  Changes Over Time ~ (How did Picasso's style of painting change over the years and what factors contributed to the change... (DOK3)
  -  Rules ~ Compare/contrast the stranded boys' attempt at self- governance with the development of the new U.S. govt in 1774 - 76 (DOK 3)

Areas of CCSS Literacy Emphasis

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6. **Emphasis on Integrating Multi Media Sources/Tech**

7.1.12

CCSS *Habits of Mind (HOM)* ~ *ELA//Literacy* Capacities

- Demonstrate independence
- Build strong content knowledge
- Respond to varying demands of audience, task, purpose, and discipline
- Comprehend as well as critique
- Value evidence
- Use technology and digital media strategically
- Understand other cultures and perspectives

CCSS Habits of Mind ~ **All** content area teachers:

- Design deeper learning environments where students develop **Habits of Mind**
  - Lead high-level, text-based discussions
  - Focus on the process, not just content
  - Create assignments for real audiences and with real purposes
  - Teach argument (logic/reasoning), not just persuasion (emotion)
  - Increase text complexity~use challenging text!

7.1.13

Common Core State Standards – So what does this look like in the classroom?

- Deeper questioning techniques - **teachers**
- More complex assignments/projects with real-life applications/use of academic language - **teachers**
- More use of textbooks, high-level novels, & challenge of student answers - **teachers**
- Defense of answers showing greater understanding of concepts & detailed evidence from text - **students**
- More writing, research-based & project-based learning & use of academic language– **students**
- More use of technology – **students**

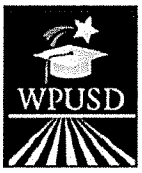
Common Core State Standards – So what does this look like in the classroom?

- Intentionally sequence instructional strategies to progressively engage students in **Habits:**
  - Think, Pair-Share (or Think, Write, Pair-Share)
  - Show/model "thinking" in classrooms
  - Practice questioning and wait time
  - Group students and use engaging problems
  - Use deep questions and prompts with student groups
  - Allow struggle time; require evidential responses
  - Encourage/model logical reasoning

7.1.14

Our CCSS road to success is clear!





7.1.15

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:
Position Description:
Counselor on Special Assignment – Peer Coach

AGENDA ITEM AREA:
Action

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services
Ryan Davis
Director Human Resources

ENCLOSURES:
Attached Position Description

DEPARTMENT:
Educational Services & Personnel

FINANCIAL INPUT/SOURCE:
Categorical Funds; PCOE Grant

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND AND SUMMARY:
As the District continues to build strong academic programs to serve all learners, the Special Education/General Education Workgroup identified support for general education teachers to meet the behavioral needs of both special education and general education students in their classrooms as a priority. Placer County Office of Education has approached the District with a one-time grant of $50,000 to target providing leadership for behavior supports on sites and in classrooms. It is hoped that the District can find categorical funding to provide a partial match for this funding, toward creating a Counselor on Special Assignment – Peer Coach position.

The District and the Western Placer Teachers Association (WPTA) have worked collaboratively for the past two years to create the Teacher on Special Assignment – Peer Coach position, which has been very successful in providing teachers support focusing on academic programs and CCSS. The new Counselor on Special Assignment – Peer Coach follows the same model but focuses on behavior, providing classroom teachers assistance in classroom management, behavioral interventions, and supports, as well as providing leadership for the PBIS (Positive Behavior Interventions and Supports) program implementation on several campuses.

WPTA has been consulted on this position description.

RECOMMENDATION:
Approval of Position Description for Counselor on Special Assignment - Peer Coach.

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**COUNSELOR ON SPECIAL ASSIGNMENT-PEER COACH BEHAVIOR**
Department:	Educational Services
Reports to:	Deputy Superintendent Educational Services

SUMMARY:

Provides professional development and behavioral coaching support to teachers toward goal of decreased behavioral issues and increased student responsibility and learning. Activities and/or information from the Peer Coach will not be used in other Bargaining Unit members' evaluations.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Attends appropriate and required workshops to enhance existing professional staff development foundational knowledge and skills
- Coordinates and presents relevant workshops and inservices to WPUSD certificated staff
- Provides training in PBIS and social emotional learning strategies
- Provides consultation for site PBIS (Positive Behavioral Interventions and Supports) programs
- Monitors behavioral data and provides feedback to district and site implementation teams
- Makes presentations at WPUSD site staff meetings
- Makes presentations at WPUSD Management & PAR Meetings
- Models and coaches research-based effective behavioral strategies in classrooms, including:
    - PBIS strategies
    - Student Engagement
    - Classroom Management
    - Feedback
    - Behavioral Coaching
    - Behavior Intervention
    - Social Emotional Learning Processes
    - Other, as appropriate
- Visits classrooms to provide observational feedback and support to teachers
- Engages in discussions with teachers to encourage reflection on effectiveness of classroom management and behavioral support strategies

- Supports and participates in the Professional Learning Community process at select sites
- Other related duties as assigned.

QUALIFICATION REQUIREMENTS:
To perform this job successfully, an individual must have at least five years of credentialed classroom teaching experience and/or school counseling experience and be able to perform each essential duty satisfactorily. Applicant must have strong interpersonal skills. Recent attendance at relevant District, PCOE or other professional development workshops and/or series focusing on active student engagement, effective classroom management and behavioral intervention techniques and PBIS and other research-based behavioral intervention strategies is preferred.

EDUCATION:
Four-year degree; masters preferred.

CERTIFICATES, LICENSES, REGISTRATIONS:
Valid PPS certificate in K/12 education.

LANGUAGE SKILLS:
Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write and research reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

MATHEMATICAL SKILLS:
Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and algebra. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

REASONING ABILITY:
Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

OTHER SKILLS and ABILITIES:
Ability to apply knowledge of current research and theory in instructional program; ability to plan and implement lessons based on division and school objectives and the needs and abilities of students to whom assigned. Ability to establish and maintain effective relationships with students, peers and parents; skill in oral and written communication. Ability to perform duties with awareness of all district requirements and Board of Trustee policies.

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

While performing the duties of this job, the employee is frequently required to stand and talk or hear and sometimes walk and sit. While performing the duties of this job, the employee may occasionally push or lift up to 50 lb. such as boxes of books and AV/VCR/DVD carts. The employee is directly responsible for safety, well-being, or work output of other people. Specific vision abilities required by this job include close vision such as to read handwritten or typed material, and the ability to adjust focus. The position requires the individual to meet multiple demands from several people and interact with the public and other staff.

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

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

The information contained in this job description is for compliance with the American with Disabilities Act (A.M.) and is not an exhaustive list of the duties performed for this position. The individuals holding this position may perform additional duties as assigned.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Approve Resolution 13/14.7 to Adopt the 2013-14 Western Placer Unified School District Gann Limit

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

2012-13 Unaudited Actuals

MEETING DATE:

September 17, 2013

ROLL CALL REQUIRED:

Yes

BACKGROUND:

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

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

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution 13/14.7 to adopt the 2013-14 Western Placer Unified School District Gann Limit.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2013-14 Gann Limit
Resolution No. 13/14.7

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ADOPTING THE 2013-14)
GANN LIMIT)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 17th day of September, 2013, by roll call vote.

AYES:
NOES:
ABSENT:

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

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

WHEREAS, the District must establish a Gann Limit for the 2012-13 fiscal year and a projected Gann Limit for the 2013-14 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012-13 and 2013-14 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2012-13 and 2013-14 fiscal years do not exceed the limitations imposed by Proposition 4;

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

THE FOREGOING RESOLUTION was duly passed by the Governing Board of the Western Placer Unified School District on the 17th day of September, 2013.

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

ATTEST:

_____
Clerk, Governing Board
Western Placer Unified School District

7.3.1

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2011-12 Actual			2012-13 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,634,218.76		33,634,218.76			34,996,464.83
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,310.48		6,310.48			6,327.30
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2011-12			Adjustments to 2012-13	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)		2012-13 P2 Report			2013-14 P2 Estimate	
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	6,327.30		6,327.30	6,369.25		6,369.25
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,327.30			6,369.25
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,327.30			6,369.25
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2012-13 Actual			2013-14 Budget	
1. Homeowners' Exemption (Object 8021)	324,682.06		324,682.06	322,061.00		322,061.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6.66		6.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,491,978.64		29,491,978.64	30,260,306.00		30,260,306.00
5. Unsecured Roll Taxes (Object 8042)	798,658.19		798,658.19	841,669.00		841,669.00
6. Prior Years' Taxes (Object 8043)	(26,574.10)		(26,574.10)	(70,136.00)		(70,136.00)
7. Supplemental Taxes (Object 8044)	257,634.64		257,634.64	116,641.00		116,641.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	518,226.58		518,226.58	419,159.00		419,159.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	618,460.34		618,460.34	86,295.00		86,295.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(9,589,824.00)		(9,589,824.00)	(9,581,164.00)		(9,581,164.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,393,249.01	0.00	22,393,249.01	22,394,831.00	0.00	22,394,831.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	22,393,249.01	0.00	22,393,249.01	22,394,831.00	0.00	22,394,831.00

7.3.2

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			422,436.22			437,858.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			422,436.22			437,858.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	10,682,101.53		10,682,101.53	11,322,733.00		11,322,733.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	236,141.43		236,141.43	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,220,811.00		1,220,811.00	1,290,555.00		1,290,555.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	12,139,053.96	0.00	12,139,053.96	12,613,288.00	0.00	12,613,288.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	140,506.00		140,506.00	160,322.00		160,322.00
38. TOTAL STATE AID (Lines C36 plus C37)	12,279,559.96	0.00	12,279,559.96	12,773,610.00	0.00	12,773,610.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,584,272.03		45,584,272.03	47,240,561.00		47,240,561.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	143,192.47		143,192.47	180,000.00		180,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2012-13 Actual**			**2013-14 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,634,218.76			34,996,464.83
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0027			1.0066
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,996,464.83			37,031,086.50
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,393,249.01			22,394,831.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			759,276.00			764,310.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			12,279,559.96			12,773,610.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,279,559.96			12,773,610.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			109,259.84			134,514.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,502,508.85			22,529,345.32
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			12,279,559.96			12,773,610.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,502,508.85			
b. State Subventions (Line D8)			12,279,559.96			
c. Less: Excluded Appropriations (Line C23)			422,436.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,359,632.59			

7.3.3

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2012-13 Actual**			**2013-14 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			34,996,464.83			37,031,086.50
12. Appropriations Subject to the Limit (Line D9d)			34,359,632.59			

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

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

7.3.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Adoption of CLAD Resolution No. 13/14.9 to Ensure that All WPUSD Teachers are Appropriately Credentialed to Teach Students Who are English Learners.

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Resolution No. 13/14.9

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Western Placer Unified School District working together with the staff and the Western Placer Teacher Association has made great strides in working towards having an instructional staff that is appropriately credentialed to teach English Learner students. There remains a very small number within the staff that have yet to obtain the appropriate CLAD or equivalent credential for teaching English Learners. Therefore it has become necessary for the District to set a timeline by which it will officially be required that such appropriate credentials will be required and said timeline is set forth in Resolution No. 13/14.9 as June 30, 2014. After the adoption of Resolution No. 13/14.9 District Administration will work diligently with any staff still needing to complete the CLAD, or equivalent, credential requirements to ensure that they complete the requirements within the timeline.

RECOMMENDATION:

Administration recommends the Board of Trustees Approve Resolution No. 13/14.9 to require that all teachers in the Western Placer Unified School District have the appropriate credential to teach English Learners.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 13/14.9
EXPECTATION THAT ALL WESTERN PLACER UNIFIED SCHOOL DISTRICT TEACHERS OBTAIN A VALID CLAD, BCLAD, SB 2042, AB 1059, SB 395 OR EQUIVALENT CERTIFICATE

WHEREAS, the District is required to provide instruction to students who have limited English language proficiency; and

WHEREAS, the State has determined that in order to provide instructions to such students, teachers shall be specifically trained in appropriate techniques, which training is demonstrated by the teacher holding a CLAD, BCLAD, SB 2042, AB 1059, SB 395 or equivalent certificate; and

WHEREAS, approximately 12% percent of the students in the District are English Learners ("EL"), that is, students whose first language is not English; and

WHEREAS, there are EL students in almost, if not every, class in the District requiring specialized instruction; and

WHEREAS, to provide teachers for those classes containing EL students, there is a need for all teachers throughout the District who are EL certified; and

WHEREAS, the District has previously expended significant resources in order to ensure that each EL student is taught by a teacher trained in the appropriate techniques as demonstrated by the teacher holding a CLAD, BCLAD, SB 2042, AB 1059, SB 395 or equivalent certificate.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Governing Board of Trustees of the District hereby expects that all of its teachers will be trained in the appropriate techniques to provide instruction to students with limited English language proficiency, which training will be demonstrated by the teacher holding a valid CLAD, BCLAD, SB 2042, AB 1059, SB 395 or equivalent certificate.

2. The Governing Board of Trustees of the District hereby expects that all of its teachers will posses or obtain a valid CLAD, BCLAD, SB 2042, AB 1059, SB 395 or equivalent certificate by June 30, 2014.

3. The District's Administration is hereby authorized to take the necessary steps to work with each teacher on a plan for ensuring that each of them possesses a valid CLAD, BCLAD, SB 2042, AB 1059, SB 395 or equivalent certificate by no later than June 30, 2014, and the District's Administration is authorized to expend the necessary resources in order to ensure that this important goal is achieved.

7.4.1

PASSED AND ADOPTED this 17th day of September, 2013 by the Board of Trustees of the Western Placer Unified School District by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

_____

President
Board of Trustees
Western Placer Unified School District

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

_____

Clerk, Board of Trustees
Western Placer Unified School District

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:
Presentation of the Actuarial Study of the District's Retiree Health Benefits

AGENDA ITEM AREA:
Information

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:
In order to comply with Governmental Accounting Standards Board (GASB) Statement 45 the district must recognize its liability for the projected cost of future retiree health benefits. GASB 45 is the implementation of financial rule to account for the current and future costs of retiree health benefit obligations. The Governmental Accounting Standards Board (GASB) issued its new accounting standards for U.S. local public agencies in 2004, as a result of a growing concern that public agencies, like corporate entities in the 1990s, were not recognizing in their annual financial statements the total cost of promised post-employment health benefits for retired employees and thus not assessing the potential impact of these growing liabilities on future cash flow. GASB 45 requires public agencies to conduct regular actuarial studies to determine the actuarial accrued liability for retiree health benefits, to determine the annual cost to the district to fund this liability and to report the progress made in funding the liability.

Total Compensation Systems, Inc., who has prepared the District's past three valuation studies, was engaged in order to update our liability with a valuation date of July 1, 2013.

The actuarial valuation calculates the:

- Total liability created also known as the Actuarial Present Value of Total Projected Benefits (APVTPB)
- Ten year "pay-as-you-go" cost to provide these benefits
- Actuarial Accrued Liability (AAL) which is the portion of the total liability attributable to employees' service prior to the valuation date.
- The Unfunded Actuarial Accrued Liability (UAAL)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

- The amount necessary to amortize the UAAL over a period of 30 years.
- The annual contribution required to fund retiree benefits over the working lifetime of eligible employees also known as the Normal Cost
- The Annual Required Contribution (ARC) which is the basis of calculating the annual Other Post Employment Benefit (OPEB) cost and net OPEB obligation under GASB 45. The ARC is the total amount a district should contribute (or set aside) each year to meet its actuarial accrued liability. The ARC, in effect, recognizes that retiree health benefits are "earned" and are financial obligations accrued during an employee's entire period of service.

These values for Western Placer Unified School are outlined in the table below:

	2011	2013
Total Liability (APVTPB)	$6,019,913	$6,717,267
"Pay-as-you-go"	$194,778	$226,901
Actuarial Accrued Liability (AAL)	$3,064,036	$3,665,931
Unfunded Actuarial Accrued Liability (UAAL)	$502,178	$688,760
UAAL Amortized Amount (over 30 years)	$30,706	$41,687
Normal Cost	$305,790	$308,234
Annual Required Contribution (ARC)	$336,496	$349,921

GASB does not require funding of the liability. However, GASB does have the authority to require our auditor to note this liability in our annual financial statement if we choose not to fund the liability. GASB 45 specifies that the investment return assumption in our actuarial study should reflect the "estimated long-term investment yield on plan assets for plans for which the employer's funding policy is to contribute consistently an amount at least equal to the Annual Required Contribution (ARC)."

In 2009, the district set aside $2,381,000 and in 2010 placed these funds in an irrevocable trust to take advantage of Gov Code Sections 53620-53622 through CalPERS and invest in assets suitable for long-term liabilities. The added investment income under this funded plan has reduced the present value of future retiree health benefits and, therefore, the Annual Required Contribution. The District's CERBT plan assets totaled $2,977,171 at June 30, 2013.

RECOMMENDATION:

Administration recommends the Board accept the information.

Western Placer Unified School District

Actuarial Study of
Retiree Health Liabilities
As of July 1, 2013

Prepared by:
Total Compensation Systems, Inc.

Date: August 31, 2013

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7.5.3

Western Placer Unified School District

Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

Western Placer Unified School District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of July 1, 2013 (the valuation date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2013. If the report will first be used for a different fiscal year, the numbers will need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under Governmental Accounting Standards Board (GASB) Standards 25/27.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Western Placer USD to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Western Placer USD to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 43 and 45 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 43 and 45, as appropriate, Western Placer USD should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 43 and 45 compliance.

This actuarial report includes several estimates for Western Placer USD's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to Western Placer USD in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Certificated Management, Classified Management, Classified and Certificated. We estimated the following:

- the total liability created. (The actuarial present value of total projected benefits or APVTPB)
- the ten year "pay-as-you-go" cost to provide these benefits.
- the "actuarial accrued liability (AAL)." (The AAL is the portion of the APVTPB attributable to employees' service prior to the valuation date.)

7.5.4

- the amount necessary to amortize the UAAL over a period of 30 years.
- the annual contribution required to fund retiree benefits over the working lifetime of eligible employees (the "normal cost").
- The Annual Required Contribution (ARC) which is the basis of calculating the annual OPEB cost and net OPEB obligation under GASB 43 and 45.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Normal costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2013 to be $226,901 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2013 (the normal cost) is $308,234. This normal cost would increase each year based on covered payroll. Had Western Placer USD begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be $3,665,931. This amount is called the "actuarial accrued liability" (AAL). The remaining unamortized balance of the initial unfunded AAL (UAAL) is $0. This leaves a "residual" AAL of $3,665,931.

Western Placer USD has established a GASB 43 trust for future OPEB benefits. The actuarial value of plan assets at June 30, 2013 was $2,977,171. This leaves a residual unfunded actuarial accrued liability (UAAL) of $688,760. We calculated the annual cost to amortize the residual unfunded actuarial accrued liability using a 7.25% discount rate. We used an open 30 year amortization period. The current year cost to amortize the residual unfunded actuarial accrued liability is $41,687.

Combining the normal cost with both the initial and residual UAAL amortization costs produces an annual required contribution (ARC) of $349,921. The ARC is used as the basis for determining expenses and liabilities under GASB 43/45. The ARC is used in lieu of (rather than in addition to) the "pay-as-you-go" cost.

We based all of the above estimates on employees as of June, 2013. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	Certificated	Classified
Benefit types provided	Medical, dental and vision	Medical, dental and vision
Duration of Benefits	To age 65	5 years but not beyond age 65 at $2775 per year; or 3 years but not beyond age 65 at $4667 per year; or
Required Service	15 years*	15 years
Minimum Age	55	55
Dependent Coverage	No	Yes
District Contribution %	100%	100%
District Cap	Single Kaiser, Delta Dental and VSP rates	$2775 per year or $4667 per year (see above)

*Certificated management requires only 10 years.

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions Western Placer USD should take to manage the substantial liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Western Placer USD's practices, it is possible that Western Placer USD is already complying with some or all of our recommendations.

- We recommend that Western Placer USD inventory all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Western Placer USD should determine whether the benefit is material and subject to GASB 43 and/or 45.

- We recommend that Western Placer USD conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 43/45.

- We recommend that the District communicate the magnitude of these costs to employees and include employees in discussions of options to control the costs.

- Under GASB 45, it is important to isolate the cost of retiree health benefits. Western Placer USD should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – ***even on a retiree-pay-all basis*** – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Western Placer USD should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.

- Western Placer USD should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

- Several assumptions were made in estimating costs and liabilities under Western Placer USD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, Western Placer USD should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Western Placer USD to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,



Geoffrey L. Kischuk, FSA, MAAA, FCA
Consultant
Total Compensation Systems, Inc.
(805) 496-1700

PART II: BACKGROUND

A. Summary

Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Standards 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees).

B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an "actuarial cost method."

Under most actuarial cost methods, there are two components of actuarial cost - a "normal cost" and amortization of something called the "unfunded actuarial accrued liability." Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used).

The normal cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. This report will not discuss differences between actuarial cost methods or their application. Instead, following is a description of a commonly used, generally accepted actuarial cost method that will be permitted under GASB 43 and 45. This actuarial cost method is called the "entry age normal" method.

Under the entry age normal cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the normal cost. Under GASB 43 and 45, normal cost can be expressed either as a level dollar amount or a level percentage of payroll.

The normal cost is determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the normal cost.
- The ***"trend" rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the normal cost. A "cap" on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing normal costs.
- ***Mortality rates*** varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce normal costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce normal costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits.

While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- ***Retirement rates*** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase normal costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.

- ***Participation rates*** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.

- The ***discount rate*** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets. For example, employer funds earning money market rates in the county treasury are likely to earn far less than an irrevocable trust containing a diversified asset portfolio including stocks, bonds, etc. A higher discount rate can dramatically lower normal costs. GASB 43 and 45 require the interest assumption to reflect likely *long term* investment return.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. The actuary selects the assumptions which - taken together - will yield reasonable results. It's not necessary (or even possible) to predict individual assumptions with complete accuracy.

If all actuarial assumptions are exactly met and an employer expensed the normal cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the actuarial accrued liability or AAL. The excess of AAL over the ***actuarial value of plan assets*** is called the *unfunded* actuarial accrued liability (or UAAL). Under GASB 43 and 45, in order for assets to count toward offsetting the AAL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The actuarial accrued liability (AAL) can arise in several ways. At inception of GASB 43 and 45, there is usually a substantial UAAL. Some portion of this amount can be established as the "transition obligation" subject to certain constraints. UAAL can also increase as the result of operation of a retiree health plan - e.g., as a result of plan changes or changes in actuarial assumptions. Finally, AAL can arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 43 and 45, employers have several options on how the UAAL can be amortized as follows:

- The employer can select an amortization period of 1 to 30 years. (For certain situations that result in a reduction of the AAL, the amortization period must be at least 10 years.)

- The employer may apply the same amortization period to the total combined UAAL or can apply different periods to different components of the UAAL.

- The employer may elect a "closed" or "open" amortization period.

- The employer may choose to amortize on a level dollar or level percentage of payroll method.

PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefits (APVPB) separately for each employee. We determined eligibility for retiree benefits based on information supplied by Western Placer USD. We then selected assumptions for the factors discussed in the above Section that, based on plan experience and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex and length of service.

We summarized actuarial assumptions used for this study in Appendix C.

B. Medicare

The extent of Medicare coverage can affect projections of retiree health costs. The method of coordinating Medicare benefits with the retiree health plan's benefits can have a substantial impact on retiree health costs. We will be happy to provide more information about Medicare integration methods if requested.

C. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Western Placer USD uses contribution caps, the influence of the trend factor is further reduced.

We multiplied each year's projected cost by the probability that premium will be paid; i.e. based on the probability that the employee is living, has not terminated employment and has retired. The probability that premium will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's premium cost and the probability that premium will be paid equals the expected cost for that year. We discounted the expected cost for each year to the valuation date July 1, 2013 at 7.25% interest.

Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any current retirees, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPB for all employees to get the actuarial present value of total projected benefits (APVTPB). The APVTPB is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The APVTPB is the amount on July 1, 2013 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

7.5.10

Actuarial Present Value of Total Projected Benefits at July 1, 2013

	Total	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
Active: Pre-65	$6,083,453	$457,275	$41,008	$367,202	$5,217,968
Post-65	$0	$0	$0	$0	$0
Subtotal	$6,083,453	$457,275	$41,008	$367,202	$5,217,968
Retiree: Pre-65	$349,769	$57,575	$4,625	$20,786	$266,783
Post-65	$284,045	$0	$0	$0	$284,045
Subtotal	$633,814	$57,575	$4,625	$20,786	$550,828
Grand Total	$6,717,267	$514,850	$45,633	$387,988	$5,768,796
Subtotal Pre-65	$6,433,222	$514,850	$45,633	$387,988	$5,484,751
Subtotal Post-65	$284,045	$0	$0	$0	$284,045

The APVTPB should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVTPB is used to develop expense and liability figures. To do so, the APVTFB is divided into two parts: the portions attributable to service rendered prior to the valuation date (the past service liability or actuarial accrued liability under GASB 43 and 45) and to service after the valuation date but prior to retirement (the future service liability).

The past service and future service liabilities are each funded in a different way. We will start with the future service liability which is funded by the normal cost.

D. Cost to Prefund Retiree Benefits

1. Normal Cost

The average hire age for eligible employees is 35. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 25 years (assuming an average retirement age of 60). We applied an "entry age normal" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated normal cost.

Normal Cost Year Beginning July 1, 2013

	Total	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
# of Employees	472	28	16	154	274
Per Capita Normal Cost					
Pre-65 Benefit	N/A	$987	$49	$68	$983
Post-65 Benefit	N/A	$0	$0	$0	$0
First Year Normal Cost					
Pre-65 Benefit	$308,234	$27,636	$784	$10,472	$269,342
Post-65 Benefit	$0	$0	$0	$0	$0
Total	$308,234	$27,636	$784	$10,472	$269,342

Accruing retiree health benefit costs using normal costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This normal cost would increase each year based on covered payroll.

7.5.11

2. Amortization of Unfunded Actuarial Accrued Liability (UAAL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the normal cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the actuarial accrued liability (AAL). We calculated the AAL as the APVTPB minus the present value of future normal costs.

The initial UAAL was amortized using a closed amortization period of 1 years. The District can amortize the remaining or residual UAAL over many years. The table below shows the annual amount necessary to amortize the UAAL over a period of 1 years at 7.25% interest. (Thirty years is the longest amortization period allowable under GASB 43 and 45.) GASB 43 and 45 will allow amortizing the UAAL using either payments that stay the same as a dollar amount, or payments that are a flat percentage of covered payroll over time. The figures below reflect the level percentage of payroll method.

Actuarial Accrued Liability as of July 1, 2013

	Total	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
Active: Pre-65	$3,032,117	$235,102	$34,485	$290,887	$2,471,643
Post-65	$0	$0	$0	$0	$0
Subtotal	$3,032,117	$235,102	$34,485	$290,887	$2,471,643
Retiree: Pre-65	$349,769	$57,575	$4,625	$20,786	$266,783
Post-65	$284,045	$0	$0	$0	$284,045
Subtotal	$633,814	$57,575	$4,625	$20,786	$550,828
Subtot Pre-65	$3,381,886	$292,677	$39,110	$311,673	$2,738,426
Subtot Post-65	$284,045	$0	$0	$0	$284,045
Grand Total	$3,665,931	$292,677	$39,110	$311,673	$3,022,471
Unamortized Initial UAAL	$0				
Plan assets at 6/30/13	$2,977,171				
Residual UAAL	$688,760				
Residual UAAL Amortization at 7.25% over 30 Years	$41,687				

3. Annual Required Contributions (ARC)

If the District determines retiree health plan expenses in accordance with GASB 43 and 45, costs will include both normal cost and one or more components of UAAL amortization costs. The sum of normal cost and UAAL amortization costs is called the Annual Required Contribution (ARC) and is shown below.

7.5.12

Annual Required Contribution (ARC) Year Beginning July 1, 2013

	Total
Normal Cost	$308,234
Initial UAAL Amortization	$0
Residual UAAL Amortization	$41,687
ARC	$349,921

The normal cost remains as long as there are active employees who may some day qualify for District-paid retiree health benefits. This normal cost would increase each year based on covered payroll.

4. Other Components of Annual OPEB Cost (AOC)

Expense and liability amounts may include more components of cost than the normal cost plus amortization of the UAAL. This will apply to employers that don't fully fund the Annual Required Cost (ARC) through an irrevocable trust.

- The annual OPEB cost (AOC) will include assumed interest on the net OPEB obligation (NOO). The annual OPEB cost will also include an amortization adjustment for the net OPEB obligation. (It should be noted that there is no NOO if the ARC is fully funded through a qualifying "plan".)

- The net OPEB obligation will equal the accumulated differences between the (AOC) and qualifying "plan" contributions.

7.5.13

PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project ten year cash flow under the retiree health program. Because these cash flow estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are **certain** to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District share of retiree health premiums.

Year Beginning July 1	*Total*	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
2013	$226,901	$24,964	$4,625	$7,484	$189,828
2014	$211,420	$28,448	$0	$9,094	$173,878
2015	$206,825	$27,687	$0	$14,804	$164,334
2016	$191,382	$14,750	$681	$19,509	$156,442
2017	$217,382	$22,165	$953	$22,964	$171,300
2018	$265,004	$32,112	$1,336	$24,594	$206,962
2019	$301,843	$42,617	$2,957	$25,731	$230,538
2020	$337,682	$37,326	$5,545	$35,576	$259,235
2021	$364,942	$34,421	$4,564	$41,517	$284,440
2022	$400,943	$43,374	$6,563	$47,366	$303,640

7.5.14

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 43/45 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.

We recommend Western Placer USD take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

7.5.15

PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

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APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation. Following is a brief summary of the impact of some of the more critical assumptions.

1. Where actuarial assumptions differ from expected experience, our estimates could be overstated or understated. One of the most critical assumptions is the medical trend rate. The District may want to commission further study to assess the sensitivity of liability estimates to our medical trend assumptions. For example, it may be helpful to know how liabilities would be affected by using a trend factor 1% higher than what was used in this study. There is an additional fee required to calculate the impact of alternative trend assumptions.

2. We used an "entry age normal" actuarial cost method to estimate the actuarial accrued liability and normal cost. GASB allows this as one of several permissible methods under GASB45. Using a different cost method could result in a somewhat different recognition pattern of costs and liabilities.

7.5.17

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Western Placer USD to understand that the appropriateness of all selected actuarial assumptions and methods are Western Placer USD's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 43 and 45, applicable actuarial standards of practice, Western Placer USD's actual historical experience, and TCS's judgment based on experience and training.

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: Entry age normal. The allocation of OPEB cost is based on years of service. We used the level percentage of payroll method to allocate OPEB cost over years of service.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The present value of future benefits and present value of future normal costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the normal cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees).

AMORTIZATION METHODS: We used a level dollar, closed 1 year amortization period for the initial UAAL. We used a level percent, open 30 year amortization period for any residual UAAL.

SUBSTANTIVE PLAN: As required under GASB 43 and 45, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Western Placer USD regarding practices with respect to employer and employee contributions and other relevant factors.

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ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 7.25% per year. This is based on assumed long-term return on plan assets assuming 100% funding through CERBT. We used the "Building Block Method" as described in ASOP 27 Paragraph 3.6.2.

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. This assumption applies only to the extent that either or both of the normal cost and/or UAAL amortization use the level percentage of payroll method. For purposes of applying the level percentage of payroll method, payroll increase must not assume any increases in staff or merit increases.

ACTUARIAL VALUE OF PLAN ASSETS (AVA): We used asset values provided by Western Placer USD. We used a 15 year smoothing formula with a 20% corridor around market value.

The following are the calculations for the adjusted value of plan assets:

CERBT - Strategy 1	*Amount*
(1) Market value at 6/30/13	$3,120,874
(2) Accumulated contributions (disbursements) at 7.61%	$2,966,907
(3) Value in (2) + 1/15 of (1) minus (2)	$2,977,171
(4) Value in (3) adjusted to minimum or maximum*	$2,977,171
(5) AVA at 6/30/13 adjusted to valuation date at 7.61%	$2,977,171

* Minimum is 80% of market value; maximum is 120% of market value

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NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35).

MORTALITY

Employee Type	*Mortality Tables*
Certificated	2009 CalSTRS Mortality
Miscellaneous	2009 CalPERS Mortality for Miscellaneous Employees

RETIREMENT RATES

Employee Type	*Retirement Rate Tables*
Certificated	2009 CalSTRS Retirement Rates
Miscellaneous	2009 CalPERS Retirement Rates for School Employees

VESTING RATES

Employee Type	*Vesting Rate Tables*
Certificated Management	100% at 10 Years of Service
Certificated	100% at 15 Years of Service
Miscellaneous	100% at 15 Years of Service

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

Employee Type	*Future Retirees Pre-65*	*Future Retirees Post-65*
Certificated	$9,131	
Certificated Management	$9,131	
Classified	$2,775	
Classified Management	$2,775	

PARTICIPATION RATES

Employee Type	*<65 Non-Medicare Participation %*	*65+ Medicare Participation %*
Certificated	100%	
Miscellaneous	100%	

TURNOVER

Employee Type	*Turnover Rate Tables*
Certificated	2009 CalSTRS Termination Rates
Miscellaneous	2009 CalPERS Termination Rates for School Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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AGING FACTORS

Attained Age	*Medical Annual Increases*
50-64	3.5%
65-69	3.0%
70-74	2.5%
75-79	1.5%
80-84	0.5%
85+	0.0%

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APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

Age	*Total*	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
Under 25	1	0	0	1	0
25-29	21	1	0	5	15
30-34	77	2	2	5	68
35-39	72	6	3	18	45
40-44	72	3	1	26	42
45-49	64	4	3	32	25
50-54	84	7	6	35	36
55-59	63	4	1	26	32
60-64	18	1	0	6	11
65 and older	0	0	0	0	0
Total	472	28	16	154	274

ELIGIBLE RETIREES

Age	*Total*	*Certificated Management*	*Classified Management*	*Classified*	*Certificated*
Under 50	0	0	0	0	0
50-54	0	0	0	0	0
55-59	0	0	0	0	0
60-64	24	3	1	4	16
65-69	0	0	0	0	0
70-74	0	0	0	0	0
75-79	0	0	0	0	0
80-84	3	0	0	0	3
85-89	3	0	0	0	3
90 and older	1	0	0	0	1
Total	31	3	1	4	23

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APPENDIX E: CALCULATION OF GASB 43/45 ACCOUNTING ENTRIES

This report is to be used to calculate accounting entries rather than to provide the dollar amount of accounting entries. How the report is to be used to calculate accounting entries depends on several factors. Among them are:

1) The amount of prior accounting entries;

2) Whether individual components of the ARC are calculated as a level dollar amount or as a level percentage of payroll;

3) Whether the employer using a level percentage of payroll method elects to use for this purpose projected payroll, budgeted payroll or actual payroll;

4) Whether the employer chooses to adjust the numbers in the report to reflect the difference between the valuation date and the first fiscal year for which the numbers will be used.

To the extent the level percentage of payroll method is used, the employer should adjust the numbers in this report as appropriate to reflect the change in OPEB covered payroll. It should be noted that OPEB covered payroll should only reflect types of pay generating pension credits for plan participants. Please note that plan participants do not necessarily include all active employees eligible for health benefits for several reasons. Following are examples.

1) The number of hours worked or other eligibility criteria may differ for OPEB compared to active health benefits;

2) There may be active employees over the maximum age OPEB are paid through. For example, if an OPEB plan pays benefits only to Medicare age, any active employees currently over Medicare age are not plan participants;

3) Employees hired at an age where they will exceed the maximum age for benefits when the service requirement is met are also not plan participants.

Finally, GASB 43 and 45 require reporting covered payroll in RSI schedules regardless of whether any ARC component is based on the level percentage of payroll method. This report does not provide, nor should the actuary be relied on to report covered payroll.

GASB 45 Paragraph 26 specifies that the items presented as RSI "should be calculated in accordance with the parameters." The RSI items refer to Paragraph 25.c which includes annual covered payroll. Footnote 3 provides that when the ARC is based on covered payroll, the payroll measure may be the projected payroll, budgeted payroll or actual payroll. Footnote 3 further provides that comparisons between the ARC and contributions should be based on the same measure of covered payroll.

At the time the valuation is being done, the actuary may not know which payroll method will be used for reporting purposes. The actuary may not even know for which period the valuation will be used to determine the ARC. Furthermore, the actuary doesn't know if the client will make adjustments to the ARC in order to use it for the first year of the biennial or triennial period. (GASB 45 is silent on this.) Even if the actuary were to know all of these things, it would be a rare situation that would result in me knowing the appropriate covered payroll

7.5.23

number to report. For example, if the employer uses actual payroll, that number would not be known at the time the valuation is done.

As a result, we believe the proper approach is to report the ARC components as a dollar amount. It is the client's responsibility to turn this number into a percentage of payroll factor by using the dollar amount of the ARC (adjusted, if desired) as a numerator and then calculating the appropriate amount of the denominator based on the payroll determination method elected by the client for the appropriate fiscal year.

If we have been provided with payroll information, we are happy to use that information to help the employer develop an estimate of covered payroll for reporting purposes. However, the validity of the covered payroll remains the employer's responsibility even if TCS assists the employer in calculating it.

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APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

Actuarial Accrued Liability:	The amount of the actuarial present value of total projected benefits attributable to employees' past service based on the actuarial cost method used.
Actuarial Cost Method:	A mathematical model for allocating OPEB costs by year of service.
Actuarial Present Value of Total Projected Benefits:	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation date.
Actuarial Value of Assets:	Market-related value of assets which may include an unbiased formula for smoothing cyclical fluctuations in asset values.
Annual OPEB Cost:	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Annual Required Contribution plus interest on the Net OPEB obligation minus an adjustment to reflect the amortization of the net OPEB obligation.
Annual Required Contribution:	The sum of the normal cost and an amount to amortize the unfunded actuarial accrued liability. This is the basis of the annual OPEB cost and net OPEB obligation.
Closed Amortization Period:	An amortization approach where the original ending date for the amortization period remains the same. This would be similar to a conventional, 30-year mortgage, for example.
Discount Rate:	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower normal costs and actuarial accrued liability.
Implicit Rate Subsidy:	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees.
Mortality Rate:	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
Net OPEB Obligation:	The accumulated difference between the annual OPEB cost and amounts contributed to an irrevocable trust exclusively providing retiree OPEB benefits and protected from creditors.
Normal Cost:	The dollar value of the "earned" portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.

OPEB Benefits:	Other PostEmployment Benefits. Generally medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
Open Amortization Period:	Under an open amortization period, the remaining unamortized balance is subject to a new amortization schedule each valuation. This would be similar, for example, to a homeowner refinancing a mortgage with a new 30-year conventional mortgage every two or three years.
Participation Rate:	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower normal cost and actuarial accrued liability. The participation rate often is related to retiree contributions.
Retirement Rate:	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with vesting rates to reflect both age and length of service). The more likely employees are to retire early, the higher normal costs and actuarial accrued liability will be.
Transition Obligation:	The amount of the unfunded actuarial accrued liability at the time actuarial accrual begins in accordance with an applicable accounting standard.
Trend Rate:	The rate at which the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher normal costs and actuarial accrued liability.
Turnover Rate:	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce normal costs and actuarial accrued liability.
Unfunded Actuarial Accrued Liability:	This is the excess of the actuarial accrued liability over assets irrevocably committed to provide retiree health benefits.
Valuation Date:	The date as of which the OPEB obligation is determined. Under GASB 43 and 45, the valuation date does not have to coincide with the statement date.
Vesting Rate:	The proportion of retiree benefits earned, based on length of service and, sometimes, age. (Vesting rates are often set in conjunction with retirement rates.) More rapid vesting increases normal costs and actuarial accrued liability.

7.5.26

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:
AYP/API Update

AGENDA ITEM AREA:
Information

REQUESTED BY:
Mary Boyle
Deputy Superintendent Educational Services

ENCLOSURES:
Handouts at Meeting

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
September 17, 2013

ROLL CALL REQUIRED:
No

BACKGROUND:

California Department of Education (CDE) has released the 2013 Adequate Yearly Progress (AYP) and Academic Performance Index (API) scores for all districts and schools. AYP is the federal accountability system with set target goals for student proficiency in STAR testing for English Language Arts and Math. The 2013 target was 89% proficiency for ALL student subgroups. API is the state accountability system that calls for annual improvement of student achievement toward the State goal of an API score of 800. An update on the District and individual school site AYP/API progress will be presented.

RECOMMENDATION:

Information only.

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:

Project Proposal from
Johnson Controls, Inc.

AGENDA ITEM AREA:

Information/Discussion

REQUESTED BY:

Heather Steer, Facilities Coordinator

ENCLOSURES:

No

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Deferred Maintenance
Various Grants & Rebates
Operational Cost Savings
Facilities Funding
State Facilities Program Funding

MEETING DATE:

September 17, 2013

ROLL CALL REQUIRED:

No

BACKGROUND:

As the Board may recall, over the past year we have received a lot of information regarding the Project Development Agreement with Johnson Controls, Inc. While we have seen some changes to the original proposal due to financial and timing concerns, tonight Johnson Controls will present the final proposal to best work with our needs and financial concerns.

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

- Carlin C. Coppin Elementary School has a system that was designed for an open pod concept nearly 50 years ago. The pods have since been separated into smaller classrooms and the HVAC has been limping along trying to keep pace with the new demands. This system is past its useful life and needs to be replaced.
- The system at Lincoln High School has been updated over the years. However, the current equipment is 15 to 20 years old and reaching the end of its useful life. We either need to make some major overhauls of the system or replace it altogether.
- We have not been able to optimize the central plant systems at Twelve Bridges Middle School, Twelve Bridges Elementary School, Foskett Ranch Elementary School and Lincoln Crossing Elementary School. We need some professional assistance with these systems.

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

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

Johnson Controls, Inc. originally presented a plan of action that completely followed the requirements and requests put up them, but under further analysis found that it had the possibility to be fiscally unstable in certain years if we were unable to immediately recoup State funding for the modernization of the sites.

Johnson Controls, Inc. has since reviewed the District's concerns and come up with a new solution to meeting our original goals. Action will not be taken on this item until the next Board of Trustee's meeting.

RECOMMENDATION:

Staff requests the Board of Trustees review the information presented by Johnson Controls, Inc., engage in discussion and provide input as necessary.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approval of the 2012-13 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 17, 2013

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2012-13 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

Actual General Fund expenditures exceeded revenues by $1,499,358, leaving an ending fund balance of $7,877,333. Unrestricted fund balance decreased $2,184,765 and restricted fund balance increased $685,407. While the ending fund balance is $543,926 higher than the estimated actuals budget presented in June 2013 with the 2013-14 Adopted Budget agenda, it is important to review the line item changes as the variances are among unrestricted and restricted programs.

Revenues are greater than estimated by $271,402 due primarily to prior year Revenue Limit Adjustments ($265k), and increased deferred Federal revenues to carry over into 2013-14 ($45k) increased State lottery revenues ($37k), increases in other State revenue programs ($44k) and State Prop 20 Lottery funds ($24k), decreases in local MAA revenues due to State action ($150k), increases in co-curricular programs revenues received at year-end ($50k), increases in interest revenues above budget ($30k) and increases in Special Education local property tax revenues ($28k).

Expenditures and other outgo are $292,978 less than estimated actual budget due to savings in employee benefits, supplies and other operating expenses for the year. Most of this variance was from

unspent restricted co-curricular, local, State and Federal program funds that will be rolled over to be spent in the next fiscal year.

2012-13 Budget to Actual Comparison

Each year our actual activity varies from our budgeted projections. The significant differences between the District's Estimated Actuals Budget, as of 2013-14 Budget Adoption, and the final Unaudited Actuals are:

	Estimated Actuals 2012-13 Combined	Unaudited Actuals 2012-13 Combined		$ Variance
Revenue				
Revenue Limit Sources	33,507,250	33,771,817		264,567
Federal Revenue	2,233,428	2,189,646		(43,782)
State Revenue	5,959,467	6,064,608		105,141
Local Revenue	3,612,725	3,558,201		(54,524)
Total Revenue	**45,312,870**	**45,584,272**		**271,402**
Expenditures				
Certificated Salaries	22,976,594	22,947,395		(29,199)
Classified Salaries	6,262,128	6,269,175		7,047
Benefits	10,092,857	9,981,926		(110,931)
Books and Supplies	1,875,212	1,745,768		(129,444)
Other Services & Oper. Exp	4,447,782	4,386,932		(60,850)
Capital Outlay	34,958	40,481		5,523
Other Outgo 7xxx	1,759,958	1,774,685		14,727
Transfer of Indirect 73xx	(99,295)	(89,146)		10,149
Total Expenditures	**47,350,194**	**47,057,216**		**(292,978)**
Deficit/Surplus	(2,037,324)	(1,472,944)		564,380
Transfers In	17,400	4		(17,396)
Transfers out	(23,360)	(26,418)		(3,058)
Contributions to Restricted	-	-		-
Net increase (decrease) in Fund Balance	**(2,043,284)**	**(1,499,358)**		**543,926**
Beginning Balance	9,376,691	9,376,691		-
Audit Adj				
Prior Period Adjustment				
Ending Fund Balance	**7,333,407**	**7,877,333**		**543,926**
Components of Ending Fund Balance				
Revolving Fund	2,000	2,000		-
Prepaid Expenditures	100	391,440		391,340
Unrestricted Designations-Tier III,Local Programs	497,885	616,273		118,388
Restricted Designations	1,232,103	1,385,237		153,134
Economic Uncertainty @ 3%	1,421,207	1,412,509	3.0%	(8,698)
Economic Uncertainty surplus/(shortfall)	**2,217,110**	**2,112,874**	**4.5%**	**(104,238)**
Deferred Maintenance Reserve	1,963,000	1,957,000		(6,000)
Basic Aid Reserve	-			
Total Ending Fund Balance	**7,333,405**	**7,877,333**	**7.5%**	**543,928**

7.8.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Major Changes to Ending Fund Balance since Estimated Actuals
2012-13 Unaudited Actuals

	Unrestricted	Restricted	Total
Budgeted 2012-13 Deficit Spending at Estimated Actuals	**($2,575,558)**	**$532,274**	**($2,043,284)**
Revenues			
Revenue Limit[1]	$195,000	$70,000	$265,000
Federal Revenues[2]	$0	($45,000)	($45,000)
State Revenues[3]	$85,000	$20,000	$105,000
Local Revenues[4]	($80,000)	$30,000	($50,000)
Total Change in Revenues	$200,000	$75,000	$275,000
Expenditures			
Decrease:			
Certificated Salaries[5]	$30,000	($60,000)	($30,000)
Classified Salaries	$10,000	$0	$10,000
Employee Benefits[6]	($55,000)	($55,000)	($110,000)
Books & Supplies[7]	$0	($130,000)	($130,000)
Services & Other Operating Exp.[8]	($55,000)	($5,000)	($60,000)
Capital Outlay	$5,000	$0	$5,000
Total Change in Expenditures	($65,000)	($250,000)	($315,000)
Other:			
Contributions to Restricted Programs[9]	$180,000	($180,000)	$0
Interfund Transfers In	($17,000)	$0	($17,000)
Other Outgo	($15,000)	$0	($15,000)
Indirect Costs	($20,000)	($10,000)	($10,000)
Miscellaneous	($2,207)	($1,867)	($4,074)
Total Change in Budgeted FB	$390,793	$153,133	$543,926
Budgeted Excess of Revenues over Expenditures at Estimated Actuals	**($2,184,765)**	**$685,407**	**($1,499,358)**

Notes

[1] Unrestricted: Prior-year Revenue Limit Adjustment less increase in transfer to Restricted for Special Education ADA; Restricted: Increase in Special Education ADA

[2] The District did not earn as much in federal revenues as awarded. The unearned funds will carry over to 2013-14.

[3] Unrestricted: State Lottery $37k higher than projected, Other state revenues $44k; Restricted: Prop 20 Lottery higher than projected (NOTE: We use School Services projections in calculating Estimated Actuals)

[4] Unrestricted: Decrease in MAA revenues of $150k (due to State action); co-curricular revenues were $50k above budget; interest revenues $30k above budget; Restricted: Special Education local property tax revenues $28k higher than projected

[5] Unrestricted salaries increased, and restricted decreased, in major part due to the fact that District Psychologists did not spend as much time on Mental Health activities as anticipated. Because a smaller portion of their time was eligible to be paid from restricted funding, a larger portion had to be paid from unrestricted funds.

[6] Unrestricted and Restricted: Spread throughout all benefit accounts

[7] $100k in unspent categorical funds (Title I, EIA, Prop 20 Lottery), which carry over to 2013-14; $30k in unspent categorical funds for programs that encroach (Special Education, Transportation, Maintenance)

[8] Unrestricted: Utility costs were $35k below budget; $12k in MAA professional services not spent; $10k savings in legal fees

[9] Decrease in Special Education encroachment of $100k due to increases in Special Ed revenue limit and local property tax revenues; Decrease in Transportation encroachment of $50k due to increased field trip revenues, less staffing and fuel costs than budgeted; Decrease of Maintenance encroachment of $16k due to not spending entire supply budget

7.8.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Contribution to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the contributions for 2012-13:

Contributions to Restricted Programs
Estimated Actuals and Unaudited Actuals

Program	*Resource*		*Estimated Actuals*	*Unaudited Actuals*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$666,442	$655,409	($11,033)	
Spec Ed Pre-School	3315	*	$5,211	$4,303	($908)	
Spec Ed Pre-School	3320	*	$15,855	$16,528	$673	
Special Education	6500	*	$1,710,295	$1,609,090	($101,205)	Increase in revenue limit of $70k due to increased ADA; $30k increase in local property taxes
Transportation	7230		$49,880	$0	($49,880)	Savings in salary, gas, parts, tires
Special Ed Transportation	7240	*	$792,703	$791,534	($1,169)	
Maintenance	8150		$961,201	$945,114	($16,087)	Savings in supplies
Total Contribution to Restricted Programs			$4,201,587	$4,021,978	($179,609)	

2012-13 General Fund Ending Fund Balance Reserves

The District ended the 2012-13 school year with a total of $7,877,333 in Ending Fund Balance. Of that total balance, $3,807,459 is restricted funds for specific Federal, State, local and site carryover programs. Also included in the total fund balance is a reserve of $1,957,000 for Deferred Maintenance projects. An additional $1,412,509 is reserved for the State required minimum 3% Economic Uncertainty. Of the remaining $2,112,874 fund balance reserve, $2,000,000 was budgeted to be used to support the 2013-14 deficit spending at 2013-14 budget adoption approval.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2012-13 Unaudited Actuals as presented.

7.8.3

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 17, 2013
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

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

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

7.8.4

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 17, 2013
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Teresa Stelzer	Carrie Carlson
Name	Name
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Telephone	Telephone
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E-mail Address	E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.43%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$34,996,464.83
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$34,359,632.59
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	6.11%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	$420,201.74
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	$791,533.76

7.8.6

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,459,750.16	1,312,067.00	33,771,817.16	32,862,894.00	1,302,264.00	34,165,158.00	1.2%
2) Federal Revenue		8100-8299	202.20	2,189,443.94	2,189,646.14	0.00	2,288,388.00	2,288,388.00	4.5%
3) Other State Revenue		8300-8599	4,077,385.63	1,987,221.92	6,064,607.55	4,185,861.00	2,996,826.00	7,182,687.00	18.4%
4) Other Local Revenue		8600-8799	913,241.23	2,644,959.95	3,558,201.18	967,740.00	2,636,588.00	3,604,328.00	1.3%
5) TOTAL, REVENUES			37,450,579.22	8,133,692.81	45,584,272.03	38,016,495.00	9,224,066.00	47,240,561.00	3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,252,119.20	3,695,275.77	22,947,394.97	20,390,799.00	3,961,461.00	24,352,260.00	6.1%
2) Classified Salaries		2000-2999	3,520,502.28	2,748,672.52	6,269,174.80	3,647,756.00	2,778,640.00	6,426,396.00	2.5%
3) Employee Benefits		3000-3999	7,549,025.53	2,432,900.45	9,981,925.98	7,555,961.00	2,590,170.00	10,146,131.00	1.6%
4) Books and Supplies		4000-4999	951,878.53	793,889.87	1,745,768.40	776,672.00	2,454,635.00	3,231,307.00	85.1%
5) Services and Other Operating Expenditures		5000-5999	3,277,387.97	1,109,544.53	4,386,932.50	3,109,401.00	822,030.00	3,931,431.00	-10.4%
6) Capital Outlay		6000-6999	27,081.34	13,399.77	40,481.11	0.00	12,000.00	12,000.00	-70.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,774,684.69	0.00	1,774,684.69	1,816,066.00	0.00	1,816,066.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(760,102.47)	670,955.85	(89,146.62)	(848,770.00)	736,981.00	(111,789.00)	25.4%
9) TOTAL, EXPENDITURES			35,592,577.07	11,464,638.76	47,057,215.83	36,447,885.00	13,355,917.00	49,803,802.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,858,002.15	(3,330,945.95)	(1,472,943.80)	1,568,610.00	(4,131,851.00)	(2,563,241.00)	74.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4.00	0.00	4.00	20,400.00	0.00	20,400.00	509900.0%
b) Transfers Out		7600-7629	26,418.50	0.00	26,418.50	23,360.00	0.00	23,360.00	-11.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,016,353.09)	4,016,353.09	0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,042,767.59)	4,016,353.09	(26,414.50)	(4,131,803.00)	4,128,843.00	(2,960.00)	-88.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,184,765.44)	685,407.14	(1,499,358.30)	(2,563,193.00)	(3,008.00)	(2,566,201.00)	71.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,676,861.64	699,829.78	9,376,691.42	6,492,096.20	1,385,236.92	7,877,333.12	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,676,861.64	699,829.78	9,376,691.42	6,492,096.20	1,385,236.92	7,877,333.12	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,676,861.64	699,829.78	9,376,691.42	6,492,096.20	1,385,236.92	7,877,333.12	-16.0%
2) Ending Balance, June 30 (E + F1e)			6,492,096.20	1,385,236.92	7,877,333.12	3,928,903.20	1,382,228.92	5,311,132.12	-32.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	391,130.29	310.00	391,440.29	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,385,236.92	1,385,236.92	0.00	1,382,228.92	1,382,228.92	-0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,573,273.17	0.00	2,573,273.17	1,929,155.17	0.00	1,929,155.17	-25.0%
Deferred Maintenance Reserve	0000	9780	*1,957,000.00*		*1,957,000.00*				
Unrestricted Carryover - Sites & Tier III	0000	9780	*566,273.00*		*566,273.00*				
Lottery carryover	1100	9780	*50,000.17*		*50,000.17*				
Deferred Maintenance Reserve	0000	9780				*1,312,882.00*		*1,312,882.00*	
Unrestricted Carryover - Sites & Tier III	0000	9780				*566,273.00*		*566,273.00*	
Lottery carryover	1100	9780				*50,000.17*		*50,000.17*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,412,509.00	0.00	1,412,509.00	1,494,815.00	0.00	1,494,815.00	5.8%
Unassigned/Unappropriated Amount		9790	2,113,183.74	(310.00)	2,112,873.74	502,933.03	0.00	502,933.03	-76.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,873,134.94	(49,309.35)	6,823,825.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,943,374.07	1,752,459.50	3,695,833.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	86,024.20	0.00	86,024.20				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	391,130.29	310.00	391,440.29				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,295,663.50	1,703,460.15	10,999,123.65				
H. LIABILITIES									
1) Accounts Payable		9500	2,725,873.98	230,022.96	2,955,896.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,058.50	0.00	3,058.50				
4) Current Loans		9640	74,634.82	0.00	74,634.82				
5) Deferred Revenue		9650	0.00	88,200.27	88,200.27				
6) TOTAL, LIABILITIES			2,803,567.30	318,223.23	3,121,790.53				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,492,096.20	1,385,236.92	7,877,333.12				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,544,709.53	0.00	3,544,709.53	9,062,733.00	0.00	9,062,733.00	155.7%
Education Protection Account State Aid - Current Year		8012	7,137,392.00	0.00	7,137,392.00	2,260,000.00	0.00	2,260,000.00	-68.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	236,141.43	0.00	236,141.43	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	324,682.06	0.00	324,682.06	322,061.00	0.00	322,061.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6.66	0.00	6.66	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	29,491,978.64	0.00	29,491,978.64	30,260,306.00	0.00	30,260,306.00	2.6%
Unsecured Roll Taxes		8042	798,658.19	0.00	798,658.19	841,669.00	0.00	841,669.00	5.4%
Prior Years' Taxes		8043	(26,574.10)	0.00	(26,574.10)	(70,136.00)	0.00	(70,136.00)	163.9%
Supplemental Taxes		8044	257,634.64	0.00	257,634.64	116,641.00	0.00	116,641.00	-54.7%
Education Revenue Augmentation Fund (ERAF)		8045	518,226.58	0.00	518,226.58	419,159.00	0.00	419,159.00	-19.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	561,514.69	0.00	561,514.69	31,295.00	0.00	31,295.00	-94.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			42,844,370.32	0.00	42,844,370.32	43,243,728.00	0.00	43,243,728.00	0.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(841,877.00)		(841,877.00)	(851,718.00)		(851,718.00)	1.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		841,877.00	841,877.00		851,718.00	851,718.00	1.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	47,080.84	0.00	47,080.84	52,048.00	0.00	52,048.00	10.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,589,824.00)	0.00	(9,589,824.00)	(9,581,164.00)	0.00	(9,581,164.00)	-0.1%
Property Taxes Transfers		8097	0.00	470,190.00	470,190.00	0.00	450,546.00	450,546.00	-4.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,459,750.16	1,312,067.00	33,771,817.16	32,862,894.00	1,302,264.00	34,165,158.00	1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,031,994.00	1,031,994.00	0.00	1,031,994.00	1,031,994.00	0.0%
Special Education Discretionary Grants		8182	0.00	323,300.00	323,300.00	0.00	207,360.00	207,360.00	-35.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		479,287.85	479,287.85		801,379.00	801,379.00	67.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		94,983.68	94,983.68		108,387.00	108,387.00	14.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		83,175.92	83,175.92		73,228.00	73,228.00	-12.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		6,007.54	6,007.54		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		43,497.24	43,497.24		40,129.00	40,129.00	-7.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	202.20	127,197.71	127,399.91	0.00	25,911.00	25,911.00	-79.7%
TOTAL, FEDERAL REVENUE			202.20	2,189,443.94	2,189,646.14	0.00	2,288,388.00	2,288,388.00	4.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		344,248.00	344,248.00		349,635.00	349,635.00	1.6%
Economic Impact Aid	7090-7091	8311		616,657.00	616,657.00		566,126.00	566,126.00	-8.2%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	40,226.00	0.00	40,226.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,220,811.00	0.00	1,220,811.00	1,290,555.00	0.00	1,290,555.00	5.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	177,706.00	0.00	177,706.00	296,053.00	0.00	296,053.00	66.6%
Lottery - Unrestricted and Instructional Materials		8560	844,469.77	217,795.04	1,062,264.81	781,076.00	188,970.00	970,046.00	-8.7%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		377,886.04	377,886.04		378,000.00	378,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		627.65	627.65		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,834,398.86	430,008.19	2,264,407.05	1,777,951.00	1,514,095.00	3,292,046.00	45.4%
TOTAL, OTHER STATE REVENUE			4,077,385.63	1,987,221.92	6,064,607.55	4,185,861.00	2,996,826.00	7,182,687.00	18.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	56,945.65	0.00	56,945.65	55,000.00	0.00	55,000.00	-3.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	149,577.60	0.00	149,577.60	150,000.00	0.00	150,000.00	0.3%
Interest		8660	143,192.47	0.00	143,192.47	180,000.00	0.00	180,000.00	25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	91,487.85	91,487.85	0.00	85,000.00	85,000.00	-7.1%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	120,140.84	0.00	120,140.84	141,626.00	0.00	141,626.00	17.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	443,384.67	97,442.16	540,826.83	441,114.00	0.00	441,114.00	-18.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,456,029.94	2,456,029.94		2,551,588.00	2,551,588.00	3.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			913,241.23	2,644,959.95	3,558,201.18	967,740.00	2,636,588.00	3,604,328.00	1.3%
TOTAL, REVENUES			37,450,579.22	8,133,692.81	45,584,272.03	38,016,495.00	9,224,066.00	47,240,561.00	3.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,779,362.74	3,253,204.45	20,032,567.19	17,901,283.00	3,376,284.00	21,277,567.00	6.2%
Certificated Pupil Support Salaries		1200	669,058.92	113,831.46	782,890.38	672,898.00	192,211.00	865,109.00	10.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,781,148.82	167,853.72	1,949,002.54	1,804,091.00	157,922.00	1,962,013.00	0.7%
Other Certificated Salaries		1900	22,548.72	160,386.14	182,934.86	12,527.00	235,044.00	247,571.00	35.3%
TOTAL, CERTIFICATED SALARIES			19,252,119.20	3,695,275.77	22,947,394.97	20,390,799.00	3,961,461.00	24,352,260.00	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	165,289.24	1,336,513.82	1,501,803.06	111,153.00	1,299,912.00	1,411,065.00	-6.0%
Classified Support Salaries		2200	959,991.08	875,013.08	1,835,004.16	1,007,483.00	915,050.00	1,922,533.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	283,450.48	360,034.15	643,484.63	292,929.00	404,003.00	696,932.00	8.3%
Clerical, Technical and Office Salaries		2400	1,856,790.26	155,040.46	2,011,830.72	1,929,531.00	150,175.00	2,079,706.00	3.4%
Other Classified Salaries		2900	254,981.22	22,071.01	277,052.23	306,660.00	9,500.00	316,160.00	14.1%
TOTAL, CLASSIFIED SALARIES			3,520,502.28	2,748,672.52	6,269,174.80	3,647,756.00	2,778,640.00	6,426,396.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,573,264.16	296,714.17	1,869,978.33	1,677,843.00	321,484.00	1,999,327.00	6.9%
PERS		3201-3202	555,502.79	432,758.38	988,261.17	601,489.00	464,927.00	1,066,416.00	7.9%
OASDI/Medicare/Alternative		3301-3302	525,244.64	249,700.63	774,945.27	546,989.00	261,405.00	808,394.00	4.3%
Health and Welfare Benefits		3401-3402	4,016,477.99	1,268,958.12	5,285,436.11	4,076,078.00	1,354,082.00	5,430,160.00	2.7%
Unemployment Insurance		3501-3502	256,322.93	67,605.38	323,928.31	(30,811.00)	65,250.00	34,439.00	-89.4%
Workers' Compensation		3601-3602	206,792.10	59,521.47	266,313.57	219,684.00	61,196.00	280,880.00	5.5%
OPEB, Allocated		3701-3702	240,751.41	1,521.22	242,272.63	278,882.00	0.00	278,882.00	15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,177.82	24,195.68	44,373.50	21,978.00	26,551.00	48,529.00	9.4%
Other Employee Benefits		3901-3902	154,491.69	31,925.40	186,417.09	163,829.00	35,275.00	199,104.00	6.8%
TOTAL, EMPLOYEE BENEFITS			7,549,025.53	2,432,900.45	9,981,925.98	7,555,961.00	2,590,170.00	10,146,131.00	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	133,471.76	90,934.58	224,406.34	0.00	188,970.00	188,970.00	-15.8%
Books and Other Reference Materials		4200	9,648.75	8,171.19	17,819.94	100.00	0.00	100.00	-99.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	642,421.13	614,287.02	1,256,708.15	639,472.00	2,246,076.00	2,885,548.00	129.6%
Noncapitalized Equipment		4400	166,336.89	80,497.08	246,833.97	137,100.00	19,589.00	156,689.00	-36.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			951,878.53	793,889.87	1,745,768.40	776,672.00	2,454,635.00	3,231,307.00	85.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,639.47	73,481.48	117,120.95	13,036.00	14,196.00	27,232.00	-76.7%
Dues and Memberships		5300	21,739.00	926.00	22,665.00	17,140.00	0.00	17,140.00	-24.4%
Insurance		5400 - 5450	324,033.00	0.00	324,033.00	332,664.00	0.00	332,664.00	2.7%
Operations and Housekeeping Services		5500	1,482,233.71	1,000.00	1,483,233.71	1,504,642.00	1,500.00	1,506,142.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,242.59	57,952.12	192,194.71	86,099.00	58,400.00	144,499.00	-24.8%
Transfers of Direct Costs		5710	43,398.56	(43,398.56)	0.00	40,000.00	(40,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,128,508.93	1,017,248.72	2,145,757.65	1,007,698.00	781,034.00	1,788,732.00	-16.6%
Communications		5900	99,592.71	2,334.77	101,927.48	108,122.00	6,900.00	115,022.00	12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,277,387.97	1,109,544.53	4,386,932.50	3,109,401.00	822,030.00	3,931,431.00	-10.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,638.56	0.00	5,638.56	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	21,442.78	13,399.77	34,842.55	0.00	12,000.00	12,000.00	-65.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,081.34	13,399.77	40,481.11	0.00	12,000.00	12,000.00	-70.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,385,561.00	0.00	1,385,561.00	1,425,773.00	0.00	1,425,773.00	2.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	729.83	0.00	729.83	425.00	0.00	425.00	-41.8%
Other Debt Service - Principal		7439	388,393.86	0.00	388,393.86	389,868.00	0.00	389,868.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,774,684.69	0.00	1,774,684.69	1,816,066.00	0.00	1,816,066.00	2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(670,955.85)	670,955.85	0.00	(736,981.00)	736,981.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(89,146.62)	0.00	(89,146.62)	(111,789.00)	0.00	(111,789.00)	25.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(760,102.47)	670,955.85	(89,146.62)	(848,770.00)	736,981.00	(111,789.00)	25.4%
TOTAL, EXPENDITURES			35,592,577.07	11,464,638.76	47,057,215.83	36,447,885.00	13,355,917.00	49,803,802.00	5.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4.00	0.00	4.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	20,400.00	0.00	20,400.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			4.00	0.00	4.00	20,400.00	0.00	20,400.00	509900.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	2,862.58	0.00	2,862.58	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,555.92	0.00	23,555.92	23,360.00	0.00	23,360.00	-0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,418.50	0.00	26,418.50	23,360.00	0.00	23,360.00	-11.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,020,978.41)	4,020,978.41	0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,625.32	(4,625.32)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,016,353.09)	4,016,353.09	0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,042,767.59)	4,016,353.09	(26,414.50)	(4,131,803.00)	4,128,843.00	(2,960.00)	-88.8%

12.8.5

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,834.29	48,322.00	47.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	126,812.31	178,500.00	40.8%
5) TOTAL, REVENUES			159,646.60	226,822.00	42.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,169.85	126,742.00	26.5%
3) Employee Benefits		3000-3999	31,812.61	49,327.00	55.1%
4) Books and Supplies		4000-4999	13,798.20	21,095.00	52.9%
5) Services and Other Operating Expenditures		5000-5999	3,762.23	3,000.00	-20.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,964.16	15,092.00	116.7%
9) TOTAL, EXPENDITURES			156,507.05	215,256.00	37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,139.55	11,566.00	268.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,404.00	23,360.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,404.00	23,360.00	-0.2%

7.8.22

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,543.55	34,926.00	31.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,660.23	77,203.78	52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,660.23	77,203.78	52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,660.23	77,203.78	52.4%
2) Ending Balance, June 30 (E + F1e)			77,203.78	112,129.78	45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	77,203.78	112,129.78	45.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.23

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,999.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,826.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,925.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			88,751.26		
H. LIABILITIES					
1) Accounts Payable		9500	112.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,719.62		
4) Current Loans		9640			
5) Deferred Revenue		9650	3,715.20		
6) TOTAL, LIABILITIES			11,547.48		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			77,203.78		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,834.29	48,322.00	47.2%
TOTAL, FEDERAL REVENUE			32,834.29	48,322.00	47.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

7.8.25

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	149.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	126,663.27	178,500.00	40.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,812.31	178,500.00	40.8%
TOTAL, REVENUES			159,646.60	226,822.00	42.1%

7.8.26

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	55,343.23	70,500.00	27.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,597.35	39,901.00	30.4%
Clerical, Technical and Office Salaries		2400	13,965.60	16,341.00	17.0%
Other Classified Salaries		2900	263.67	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			100,169.85	126,742.00	26.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,345.70	4,294.00	-1.2%
PERS		3201-3202	8,154.12	12,200.00	49.6%
OASDI/Medicare/Alternative		3301-3302	3,842.50	6,327.00	64.7%
Health and Welfare Benefits		3401-3402	12,712.73	22,798.00	79.3%
Unemployment Insurance		3501-3502	1,042.87	1,395.00	33.8%
Workers' Compensation		3601-3602	891.16	1,192.00	33.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	220.03	521.00	136.8%
Other Employee Benefits		3901-3902	603.50	600.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			31,812.61	49,327.00	55.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,798.20	21,095.00	52.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,798.20	21,095.00	52.9%

7.8.27

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	774.19	1,500.00	93.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,988.04	1,500.00	-49.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,762.23	3,000.00	-20.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
.and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

7.8.28

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,964.16	15,092.00	116.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,964.16	15,092.00	116.7%
TOTAL, EXPENDITURES			156,507.05	215,256.00	37.5%

7.8.29

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	23,404.00	23,360.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			23,404.00	23,360.00	-0.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			23,404.00	23,360.00	-0.2%

7.8.30

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	77,203.78	112,129.78
Total, Restricted Balance		77,203.78	112,129.78

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	217,260.42	304,795.00	40.3%
4) Other Local Revenue		8600-8799	11,713.19	11,000.00	-6.1%
5) TOTAL, REVENUES			228,973.61	315,795.00	37.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,237.88	44,238.00	0.0%
2) Classified Salaries		2000-2999	93,039.37	123,366.00	32.6%
3) Employee Benefits		3000-3999	51,221.26	62,346.00	21.7%
4) Books and Supplies		4000-4999	19,873.18	32,209.00	62.1%
5) Services and Other Operating Expenditures		5000-5999	516.57	3,406.00	559.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	13,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,533.30	16,580.00	32.3%
9) TOTAL, EXPENDITURES			234,421.56	295,145.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,447.95)	20,650.00	-479.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,862.58	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	3,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,862.58	(3,000.00)	-204.8%

7.8.32

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,585.37)	17,650.00	-782.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,180.00	8,594.63	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,180.00	8,594.63	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,180.00	8,594.63	-23.1%
2) Ending Balance, June 30 (E + F1e)			8,594.63	26,244.63	205.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,594.63	26,244.63	205.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.33

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,044.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	820.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,862.58		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,727.41		
H. LIABILITIES					
1) Accounts Payable		9500	150.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,533.30		
4) Current Loans		9640			
5) Deferred Revenue		9650	2,448.80		
6) TOTAL, LIABILITIES			15,132.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			8,594.63		

7.8.34

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	207,123.00	291,795.00	40.9%
All Other State Revenue	All Other	8590	10,137.42	13,000.00	28.2%
TOTAL, OTHER STATE REVENUE			217,260.42	304,795.00	40.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	305.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,407.80	11,000.00	-3.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,713.19	11,000.00	-6.1%
TOTAL, REVENUES			228,973.61	315,795.00	37.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,237.88	44,238.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,237.88	44,238.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	80,899.52	108,635.00	34.3%
Classified Support Salaries		2200	8,046.23	8,129.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,093.62	6,602.00	61.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,039.37	123,366.00	32.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,649.38	3,650.00	0.0%
PERS		3201-3202	12,019.71	17,009.00	41.5%
OASDI/Medicare/Alternative		3301-3302	7,691.73	10,003.00	30.0%
Health and Welfare Benefits		3401-3402	23,483.01	26,210.00	11.6%
Unemployment Insurance		3501-3502	1,498.78	1,834.00	22.4%
Workers' Compensation		3601-3602	1,276.80	1,561.00	22.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,050.26	1,485.00	41.4%
Other Employee Benefits		3901-3902	551.59	594.00	7.7%
TOTAL, EMPLOYEE BENEFITS			51,221.26	62,346.00	21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,265.72	6,000.00	83.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,607.46	26,209.00	57.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,873.18	32,209.00	62.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	516.57	900.00	74.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,506.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516.57	3,406.00	559.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
.and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	13,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	13,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,533.30	16,580.00	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,533.30	16,580.00	32.3%
TOTAL, EXPENDITURES			234,421.56	295,145.00	25.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	2,862.58	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,862.58	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	3,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,862.58	(3,000.00)	-204.8%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	8,594.63	26,244.63
Total, Restricted Balance		8,594.63	26,244.63

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	935,890.95	920,000.00	-1.7%
3) Other State Revenue		8300-8599	75,344.33	72,000.00	-4.4%
4) Other Local Revenue		8600-8799	641,522.50	639,600.00	-0.3%
5) TOTAL, REVENUES			1,652,757.78	1,631,600.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	629,533.79	661,956.00	5.2%
3) Employee Benefits		3000-3999	308,031.04	322,965.00	4.8%
4) Books and Supplies		4000-4999	609,615.52	655,850.00	7.6%
5) Services and Other Operating Expenditures		5000-5999	14,460.01	18,500.00	27.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,649.16	80,117.00	15.0%
9) TOTAL, EXPENDITURES			1,631,289.52	1,739,388.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,468.26	(107,788.00)	-602.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	17,400.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(17,400.00)	New

7.8.40

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,468.26	(125,188.00)	-683.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,775.12	220,243.38	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,775.12	220,243.38	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,775.12	220,243.38	10.8%
2) Ending Balance, June 30 (E + F1e)			220,243.38	95,055.38	-56.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,487.75	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,755.63	95,055.38	-52.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.41

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	139,609.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	132,325.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,487.75		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			291,423.27		
H. LIABILITIES					
1) Accounts Payable		9500	1,530.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,649.16		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			71,179.89		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			220,243.38		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	935,890.95	920,000.00	-1.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			935,890.95	920,000.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	75,344.33	72,000.00	-4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,344.33	72,000.00	-4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	615,674.76	615,000.00	-0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	720.67	600.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,127.07	24,000.00	-4.5%
TOTAL, OTHER LOCAL REVENUE			641,522.50	639,600.00	-0.3%
TOTAL, REVENUES			1,652,757.78	1,631,600.00	-1.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	514,177.28	542,291.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	78,777.03	82,204.00	4.4%
Clerical, Technical and Office Salaries		2400	31,325.40	32,461.00	3.6%
Other Classified Salaries		2900	5,254.08	5,000.00	-4.8%
TOTAL, CLASSIFIED SALARIES			629,533.79	661,956.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,586.82	93,111.00	8.8%
OASDI/Medicare/Alternative		3301-3302	44,554.62	47,568.00	6.8%
Health and Welfare Benefits		3401-3402	162,195.46	171,877.00	6.0%
Unemployment Insurance		3501-3502	6,424.85	833.00	-87.0%
Workers' Compensation		3601-3602	5,537.81	5,845.00	5.5%
OPEB, Allocated		3701-3702	85.93	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,645.55	3,731.00	2.3%
TOTAL, EMPLOYEE BENEFITS			308,031.04	322,965.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,108.44	54,850.00	-18.3%
Noncapitalized Equipment		4400	589.84	1,000.00	69.5%
Food		4700	541,917.24	600,000.00	10.7%
TOTAL, BOOKS AND SUPPLIES			609,615.52	655,850.00	7.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	674.10	1,000.00	48.3%
Dues and Memberships		5300	35.00	100.00	185.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,401.76	2,000.00	42.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,760.54	14,400.00	22.4%
Communications		5900	588.61	1,000.00	69.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,460.01	18,500.00	27.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
.quipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,649.16	80,117.00	15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,649.16	80,117.00	15.0%
TOTAL, EXPENDITURES			1,631,289.52	1,739,388.00	6.6%

7.8.45

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	17,400.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,400.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(17,400.00)	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	200,755.63	95,055.38
Total, Restricted Balance		200,755.63	95,055.38

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(151.77)	0.00	-100.0%
5) TOTAL, REVENUES			(151.77)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.15	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	151.92	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			151.92	0.00	-100.0%

7.8.48

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.49

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(151.77)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	151.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.15		
H. LIABILITIES					
1) Accounts Payable		9500	0.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.15		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

7.8.50

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(151.77)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(151.77)	0.00	-100.0%
TOTAL, REVENUES			(151.77)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

7.8.52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.15	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.15	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	151.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			151.92	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			151.92	0.00	-100.0%

7.8.54

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.00	0.00	-100.0%
5) TOTAL, REVENUES			4.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4.00)	0.00	-100.0%

7.8.56

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.857

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

7.8.58

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4.00	0.00	-100.0%
TOTAL, REVENUES			4.00	0.00	-100.0%

7.8.59

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	4.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4.00	0.00	-100.0%
OTHER SOURCES/USES					
OURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4.00)	0.00	-100.0%

7.8.60

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,475.56	10,000.00	-66.1%
5) TOTAL, REVENUES			29,475.56	10,000.00	-66.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,358.37	32,212.00	9.7%
3) Employee Benefits		3000-3999	9,489.10	9,993.00	5.3%
4) Books and Supplies		4000-4999	18,325.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	104,376.35	75,500.00	-27.7%
6) Capital Outlay		6000-6999	222,819.00	85,855.00	-61.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			384,368.58	203,560.00	-47.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(354,893.02)	(193,560.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,874.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,874.88)	0.00	-100.0%

7.8.62

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,767.90)	(193,560.00)	-50.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,814,158.25	2,423,390.35	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,814,158.25	2,423,390.35	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,814,158.25	2,423,390.35	-13.9%
2) Ending Balance, June 30 (E + F1e)			2,423,390.35	2,229,830.35	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,423,390.35	2,229,830.35	-8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.63

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,486,456.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,540.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,488,996.36		
H. LIABILITIES					
1) Accounts Payable		9500	29,731.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,874.88		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			65,606.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,423,390.35		

7.8.64

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,475.56	10,000.00	-66.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,475.56	10,000.00	-66.1%
TOTAL, REVENUES			29,475.56	10,000.00	-66.1%

7.8.65

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,358.37	32,212.00	9.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,358.37	32,212.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,932.89	3,558.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	2,035.43	2,199.00	8.0%
Health and Welfare Benefits		3401-3402	2,376.60	3,056.00	28.6%
Unemployment Insurance		3501-3502	283.58	332.00	17.1%
Workers' Compensation		3601-3602	254.32	274.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	423.29	500.00	18.1%
Other Employee Benefits		3901-3902	182.99	74.00	-59.6%
TOTAL, EMPLOYEE BENEFITS			9,489.10	9,993.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,099.79	0.00	-100.0%
Noncapitalized Equipment		4400	12,225.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,325.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,691.08	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,164.64	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.8.66

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	95,186.19	75,000.00	-21.2%
Communications		5900	334.44	500.00	49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,376.35	75,500.00	-27.7%
CAPITAL OUTLAY					
Land		6100	25,000.00	25,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,819.00	60,855.00	-69.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			222,819.00	85,855.00	-61.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			384,368.58	203,560.00	-47.0%

7.8.67

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,874.88	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,874.88	0.00	-100.0%

7.8.68

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,874.88)	0.00	-100.0%

7.8.69

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	2,423,390.35	2,229,830.35
Total, Restricted Balance		2,423,390.35	2,229,830.35

7.8.70

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,543,566.24	808,000.00	-47.7%
5) TOTAL, REVENUES			1,543,566.24	808,000.00	-47.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,587.28	65,566.00	0.0%
3) Employee Benefits		3000-3999	31,098.90	31,127.00	0.1%
4) Books and Supplies		4000-4999	356.07	300.00	-15.7%
5) Services and Other Operating Expenditures		5000-5999	138,478.36	27,150.00	-80.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			235,520.61	124,143.00	-47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,308,045.63	683,857.00	-47.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,145,000.00	680,000.00	-40.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,145,000.00)	(680,000.00)	-40.6%

7.8.71

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,045.63	3,857.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,776.72	292,822.35	125.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,776.72	292,822.35	125.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,776.72	292,822.35	125.6%
2) Ending Balance, June 30 (E + F1e)			292,822.35	296,679.35	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	292,822.35	296,679.35	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.72

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	307,486.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	951.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			308,438.23		
H. LIABILITIES					
1) Accounts Payable		9500	15,615.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,615.88		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			292,822.35		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,896.03	8,000.00	-19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,533,670.21	800,000.00	-47.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,543,566.24	808,000.00	-47.7%
TOTAL, REVENUES			1,543,566.24	808,000.00	-47.7%

7.8.14

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	53,348.46	65,566.00	22.9%
Clerical, Technical and Office Salaries		2400	12,238.82	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,587.28	65,566.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,604.83	11,634.00	0.3%
OASDI/Medicare/Alternative		3301-3302	4,739.18	4,721.00	-0.4%
ıealth and Welfare Benefits		3401-3402	12,223.80	12,224.00	0.0%
Unemployment Insurance		3501-3502	674.67	679.00	0.6%
Workers' Compensation		3601-3602	563.14	558.00	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,013.77	1,013.00	-0.1%
Other Employee Benefits		3901-3902	279.51	298.00	6.6%
TOTAL, EMPLOYEE BENEFITS			31,098.90	31,127.00	0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	356.07	300.00	-15.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			356.07	300.00	-15.7%

7.8.75

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,150.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	138,478.36	25,000.00	-81.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,478.36	27,150.00	-80.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
uildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			235,520.61	124,143.00	-47.3%

7.8.16

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,145,000.00	680,000.00	-40.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,145,000.00	680,000.00	-40.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,145,000.00)	(680,000.00)	-40.6%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	292,822.35	296,679.35
Total, Restricted Balance		292,822.35	296,679.35

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,136.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,227.48	40,000.00	-7.5%
5) TOTAL, REVENUES			44,363.48	40,000.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	126,680.67	5,000.00	-96.1%
6) Capital Outlay		6000-6999	16,563.41	290,000.00	1650.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			143,244.08	295,000.00	105.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,880.60)	(255,000.00)	157.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.8.79

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,880.60)	(255,000.00)	157.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,496.24	2,549,615.64	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,496.24	2,549,615.64	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,496.24	2,549,615.64	-3.7%
2) Ending Balance, June 30 (E + F1e)			2,549,615.64	2,294,615.64	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,549,615.64	2,294,615.64	-10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.80

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,572,431.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,527.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,574,958.85		
H. LIABILITIES					
1) Accounts Payable		9500	25,343.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,343.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,549,615.64		

7.8.81

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,136.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,136.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,227.48	40,000.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,227.48	40,000.00	-7.5%
TOTAL, REVENUES			44,363.48	40,000.00	-9.8%

7.8.82

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

7.8.83

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,680.67	5,000.00	-96.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,680.67	5,000.00	-96.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
uildings and Improvements of Buildings		6200	16,563.41	290,000.00	1650.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,563.41	290,000.00	1650.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
JTAL, EXPENDITURES			143,244.08	295,000.00	105.9%

7.8.84

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

7.8.85

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7.8.86

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
7710	State School Facilities Projects	2,549,615.64	2,294,615.64
Total, Restricted Balance		2,549,615.64	2,294,615.64

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	202,949.60	0.00	-100.0%
5) TOTAL, REVENUES			202,949.60	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,423.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	134,797.57	12,000.00	-91.1%
6) Capital Outlay		6000-6999	44,238.09	239,595.00	441.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			182,458.82	251,595.00	37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,490.78	(251,595.00)	-1327.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,874.88	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,874.88	0.00	-100.0%

7.8.88

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,365.66	(251,595.00)	-546.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,416.28	212,781.94	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,416.28	212,781.94	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,416.28	212,781.94	36.0%
2) Ending Balance, June 30 (E + F1e)			212,781.94	(38,813.06)	-118.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	212,781.94	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(38,813.06)	New

7.8.89

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,815.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	170,254.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,874.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			214,945.02		
H. LIABILITIES					
1) Accounts Payable		9500	2,163.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,163.08		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			212,781.94		

7.8.90

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(937.87)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	203,887.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,949.60	0.00	-100.0%
TOTAL, REVENUES			202,949.60	0.00	-100.0%

7.8.91

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,823.16	0.00	-100.0%
Noncapitalized Equipment		4400	1,600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,423.16	0.00	-100.0%

7.8.92

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,692.31	3,000.00	-96.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,105.26	9,000.00	-75.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,797.57	12,000.00	-91.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
uildings and Improvements of Buildings		6200	44,238.09	239,595.00	441.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,238.09	239,595.00	441.6%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTAL, EXPENDITURES			182,458.82	251,595.00	37.9%

7.8.93

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	35,874.88	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,874.88	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

7.8.94

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,874.88	0.00	-100.0%

7.8.95

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	212,781.94	0.00
Total, Restricted Balance		212,781.94	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,985,525.58	5,460,941.00	-8.8%
5) TOTAL, REVENUES			5,985,525.58	5,460,941.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,482.44	33,500.00	-12.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,997,484.22	8,080,308.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,035,966.66	8,113,808.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,050,441.08)	(2,652,867.00)	29.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,145,000.20	680,000.00	-40.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,145,000.20	680,000.00	-40.6%

7.8.97

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(905,440.88)	(1,972,867.00)	117.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,060,083.37	15,154,642.49	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,060,083.37	15,154,642.49	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,060,083.37	15,154,642.49	-5.6%
2) Ending Balance, June 30 (E + F1e)			15,154,642.49	13,181,775.49	-13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,154,642.49	13,181,775.49	-13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

7.8.98

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,145,074.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,005,059.69		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,076.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,161,209.99		
H. LIABILITIES					
1) Accounts Payable		9500	6,567.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,567.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			15,154,642.49		

7.8.99

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,307,641.23	5,360,941.00	1.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	149,337.91	100,000.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	528,546.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
OTAL, OTHER LOCAL REVENUE			5,985,525.58	5,460,941.00	-8.8%
TOTAL, REVENUES			5,985,525.58	5,460,941.00	-8.8%

7.8.100

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

7.8.101

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	38,482.44	33,500.00	-12.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,482.44	33,500.00	-12.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,202,484.22	7,185,308.00	-0.2%
Other Debt Service - Principal		7439	795,000.00	895,000.00	12.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,997,484.22	8,080,308.00	1.0%
TOTAL, EXPENDITURES			8,035,966.66	8,113,808.00	1.0%

7.8.102

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,145,000.20	680,000.00	-40.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,145,000.20	680,000.00	-40.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

7.8.103

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,145,000.20	680,000.00	-40.6%

7.8.104

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	15,154,642.49	13,181,775.49
Total, Restricted Balance		15,154,642.49	13,181,775.49

7.8.105

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,897.65	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,806,276.11	0.00	-100.0%
5) TOTAL, REVENUES			1,830,173.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,705,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,705,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,173.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.8.106

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,173.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,238.91	1,414,412.67	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,238.91	1,414,412.67	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,238.91	1,414,412.67	9.7%
2) Ending Balance, June 30 (E + F1e)			1,414,412.67	1,414,412.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,414,412.67	1,414,412.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,413,114.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,298.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,414,412.67		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,414,412.67		

7.8.108

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	23,897.65	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,897.65	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,747,435.84	0.00	-100.0%
Unsecured Roll		8612	30,716.44	0.00	-100.0%
Prior Years' Taxes		8613	173.85	0.00	-100.0%
Supplemental Taxes		8614	19,676.59	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,273.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,806,276.11	0.00	-100.0%
TOTAL, REVENUES			1,830,173.76	0.00	-100.0%

7.8.109

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	919,691.95	0.00	-100.0%
Other Debt Service - Principal		7439	785,308.05	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,705,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,705,000.00	0.00	-100.0%

7.8.110

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

7.8.111

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	1,414,412.67	1,414,412.67
Total, Restricted Balance		1,414,412.67	1,414,412.67

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.20	0.00	-100.0%
5) TOTAL, REVENUES			0.20	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.20	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(0.20)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

78.115

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.20	0.00	-100.0%
TOTAL, REVENUES			0.20	0.00	-100.0%

7.8.116

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

7.8.117

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.20	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.20	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(0.20)	0.00	-100.0%

7.8.118

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

7.8.119

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	87.06	0.00	-100.0%
5) TOTAL, REVENUES			87.06	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.8.120

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			87.06	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,487.43	6,574.49	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,487.43	6,574.49	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,487.43	6,574.49	1.3%
2) Ending Net Position, June 30 (E + F1e)			6,574.49	6,574.49	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,574.49	6,574.49	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,568.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,574.49		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			6,574.49		

7.8.122

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	87.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87.06	0.00	-100.0%
TOTAL, REVENUES			87.06	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

7.8.123

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,146.74	2,000.00	-6.8%
5) TOTAL, REVENUES			2,146.74	2,000.00	-6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,250.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,250.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103.26)	2,000.00	-2036.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

7.8.126

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(103.26)	2,000.00	-2036.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,435.68	161,332.42	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,435.68	161,332.42	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,435.68	161,332.42	-0.1%
2) Ending Net Position, June 30 (E + F1e)			161,332.42	163,332.42	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	161,332.42	163,332.42	1.2%

7.8.127

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,174.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	158.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			161,332.42		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			161,332.42		

7.8.129

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,146.74	2,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,146.74	2,000.00	-6.8%
TOTAL, REVENUES			2,146.74	2,000.00	-6.8%

7.8.130

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,250.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,250.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
OTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,250.00	0.00	-100.0%

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

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

cription	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,719.23	4,747.21	4,747.21	4,747.21
a. Kindergarten	553.90	556.19				
b. Grades One through Three	1,648.04	1,651.10				
c. Grades Four through Six	1,545.96	1,549.47				
d. Grades Seven and Eight	969.16	969.45				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.17	2.25				
g. Community Day School						
2. Special Education						
a. Special Day Class	113.98	109.90	113.98	113.98	113.98	113.98
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.74	5.96	5.96	5.74	5.74	5.74
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,838.95	4,844.32	4,839.17	4,866.93	4,866.93	4,866.93
HIGH SCHOOL						
4. General Education			1,419.56	1,433.53	1,433.53	1,433.53
a. Grades Nine through Twelve	1,359.48	1,353.51				
b. Continuation Education	58.73	57.06				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.35	1.93				
e. Community Day School						
5. Special Education						
a. Special Day Class	36.86	32.42	36.86	36.86	36.86	36.86
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.73	4.14	4.14	3.73	3.73	3.73
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,460.15	1,449.06	1,460.56	1,474.12	1,474.12	1,474.12
'NTY SUPPLEMENT						
County Community Schools (EC 1982[a])						
a. Elementary	1.11	0.86	1.11	1.11	1.11	1.11
b. High School						
8. Special Education						
a. Special Day Class - Elementary	20.53	20.40	20.53	20.53	20.53	20.53
b. Special Day Class - High School	6.56	6.57	6.56	6.56	6.56	6.56
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	28.20	27.83	28.20	28.20	28.20	28.20
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,327.30	6,321.21	6,327.93	6,369.25	6,369.25	6,369.25
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,327.30	6,321.21	6,327.93	6,369.25	6,369.25	6,369.25
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

FEDERAL PROGRAM NAME	Title I	PI94-142	Federal PPPIP	State PPPIP	Mental Health	Vocational Ed	Title II
FEDERAL CATALOG NUMBER	84.027	84.027	84.174	84.27		84.048	84.367
RESOURCE CODE	3010	3310	3315	3320	3327	3550	4035
REVENUE OBJECT	8290	8181	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)						Carl Perkins	
AWARD							
1. Prior Year Carryover	10,009.30	0.00	0.00	0.00	58,395.00	0.00	31,129.03
2. a. Current Year Award	984,868.00	1,031,994.00	33,356.00	101,500.00	130,049.00	44,588.00	108,387.00
b. Transferability (NCLB)							
c. Other Adjustments	885.83						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	985,753.83	1,031,994.00	33,356.00	101,500.00	130,049.00	44,588.00	108,387.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	995,763.13	1,031,994.00	33,356.00	101,500.00	188,444.00	44,588.00	139,516.03
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	29,198.00	0.00	0.00
6. Cash Received in Current Year	533,853.13	887,122.00	26,571.00	60,203.00	68,033.06	10,176.48	110,064.03
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	533,853.13	887,122.00	26,571.00	60,203.00	97,231.06	10,176.48	110,064.03
EXPENDITURES							
9. Donor-Authorized Expenditures	480,173.68	1,031,994.00	33,356.00	101,500.00	188,444.00	43,497.24	94,983.68
10. Non Donor-Authorized Expenditures		654,409.37	4,302.99	16,527.75			
11. Total Expenditures (lines 9 & 10)	480,173.68	1,686,403.37	37,658.99	118,027.75	188,444.00	43,497.24	94,983.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	53,679.45	(144,872.00)	(6,785.00)	(41,297.00)	(91,212.94)	(33,320.76)	15,080.35
a. Deferred Revenue	53,679.45						15,080.35
b. Accounts Payable							
c. Accounts Receivable		144,872.00	6,785.00	41,297.00	91,212.94	33,320.76	
14. Unused Grant Award Calculation (line 4 minus line 9)	515,589.45	0.00	0.00	0.00	0.00	1,090.76	44,532.35
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	480,173.68	1,031,994.00	33,356.00	101,500.00	188,444.00	43,497.24	94,983.68

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2012-13 Ur 'ited Actuals
FEDERAL G. .T AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	NCLB Teacher Technology	Title III	McKinney-Vento Homeless	Transition Partnership (TPP)	Quality Improvement	TOTAL
FEDERAL CATALOG NUMBER	84.318	84.365		84.158		
RESOURCE CODE	4045	4203	5630	3410	5035	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)				Fund 11	Fund 12	
AWARD						
1. Prior Year Carryover	3,708.54	40,471.14	0.00	0.00	1,211.80	144,924.81
2. a. Current Year Award	2,299.00	73,228.00	14,850.00	48,322.00		2,573,441.00
b. Transferability (NCLB)						0.00
c. Other Adjustments						885.83
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,299.00	73,228.00	14,850.00	48,322.00	0.00	2,574,326.83
3. Required Matching Funds/Other				23,360.00		23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	6,007.54	113,699.14	14,850.00	71,682.00	1,211.80	2,742,611.64
REVENUES						
5. Revenue Deferred from Prior Year	3,708.54	0.00	0.00	0.00	1,211.80	34,118.34
6. Cash Received in Current Year	2,299.00	102,192.14	4,322.00	23,399.89		1,828,235.73
7. Contributed Matching Funds				23,360.00		23,360.00
8. Total Available (sum lines 5, 6, & 7)	6,007.54	102,192.14	4,322.00	46,759.89	1,211.80	1,885,714.07
EXPENDITURES						
9. Donor-Authorized Expenditures	6,007.54	83,175.92	14,850.00	56,194.29	0.00	2,134,176.35
10. Non Donor-Authorized Expenditures						675,240.11
11. Total Expenditures (lines 9 & 10)	6,007.54	83,175.92	14,850.00	56,194.29	0.00	2,809,416.46
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	19,016.22	(10,528.00)	(9,434.40)	1,211.80	(248,462.28)
a. Deferred Revenue		19,016.22			1,211.80	88,987.82
b. Accounts Payable						0.00
c. Accounts Receivable			10,528.00	9,434.40		337,450.10
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	30,523.22	0.00	15,487.71	1,211.80	608,435.29
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,007.54	83,175.92	14,850.00	32,834.29	0.00	2,110,816.35

7.8.13 8

2012-13 U' 'ited Actuals
STATE GF ' AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	After School Program	Workability	TUPE	Ag Incentive	Child Development	Instructional Materials	Facility Renovation
RESOURCE CODE	6010	6520	6660	7010	6055	6144	6145
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES				Fund 12	Fund 12	Fund 12
AWARD							
1. a. Prior Year Carryover	0.00	0.00	627.65	0.00	0.00	902.00	10,137.42
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	627.65	0.00	0.00	902.00	10,137.42
2. a. Current Year Award	378,000.00	66,072.00	0.00	12,147.00	207,123.00	0.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	378,000.00	66,072.00	0.00	12,147.00	207,123.00	0.00	0.00
3. Required Matching Funds/Other			(627.65)		11,407.80		2,862.58
4. Total Available Award (sum lines 1c, 2c, & 3)	378,000.00	66,072.00	0.00	12,147.00	218,530.80	902.00	13,000.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	627.65	0.00	0.00	902.00	10,137.42
6. Cash Received in Current Year	340,200.00	34,915.00		12,147.00	217,742.80		
7. Contributed Matching Funds			(627.65)				
8. Total Available (sum lines 5, 6, & 7)	340,200.00	34,915.00	0.00	12,147.00	217,742.80	902.00	10,137.42
EXPENDITURES							
9. Donor-Authorized Expenditures	377,886.04	53,135.47		11,948.72	218,530.80		10,137.42
10. Non Donor-Authorized Expenditures					2,890.76		2,862.58
11. Total Expenditures (lines 9 & 10)	377,886.04	53,135.47	0.00	11,948.72	221,421.56	0.00	13,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,686.04)	(18,220.47)	0.00	198.28	(788.00)	902.00	0.00
a. Deferred Revenue						902.00	
b. Accounts Payable				198.28			
c. Accounts Receivable	37,686.04	18,220.47			788.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	113.96	12,936.53	0.00	198.28	0.00	902.00	2,862.58
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	377,886.04	53,135.47	627.65	11,948.72	218,530.80	0.00	10,137.42

7.8.13

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	11,667.07
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	11,667.07
2. a. Current Year Award	663,342.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	663,342.00
3. Required Matching Funds/Other	13,642.73
4. Total Available Award (sum lines 1c, 2c, & 3)	688,651.80
REVENUES	
5. Revenue Deferred from Prior Year	11,667.07
6. Cash Received in Current Year	605,004.80
7. Contributed Matching Funds	(627.65)
8. Total Available (sum lines 5, 6, & 7)	616,044.22
EXPENDITURES	
9. Donor-Authorized Expenditures	671,638.45
10. Non Donor-Authorized Expenditures	5,753.34
11. Total Expenditures (lines 9 & 10)	677,391.79
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(55,594.23)
a. Deferred Revenue	902.00
b. Accounts Payable	198.28
c. Accounts Receivable	56,694.51
14. Unused Grant Award Calculation (line 4 minus line 9)	17,013.35
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	672,266.10

2012-13 Ur ...ited Actuals
LOCAL GR ... AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Community Dev. Block Grant	Ed Tech Voucher	TOTAL
RESOURCE CODE	9589	9685	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Carryover	4,388.82	32,528.29	36,917.11
b. Restr Bal Transfers (Obj 8997)	0.00		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	4,388.82	32,528.29	36,917.11
2. a. Current Year Award		454.83	454.83
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	454.83	454.83
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	4,388.82	32,983.12	37,371.94
REVENUES			
5. Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year		32,983.12	32,983.12
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	32,983.12	32,983.12
EXPENDITURES			
9. Donor-Authorized Expenditures	3,700.97	32,558.87	36,259.84
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	3,700.97	32,558.87	36,259.84
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,700.97)	424.25	(3,276.72)
a. Deferred Revenue		424.25	424.25
b. Accounts Payable			0.00
c. Accounts Receivable	3,700.97		3,700.97
14. Unused Grant Award Calculation (line 4 minus line 9)	687.85	424.25	1,112.10
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,700.97	32,558.87	36,259.84

FEDERAL PROGRAM NAME	Medi-Cal Billing	National School Lunch	TOTAL
FEDERAL CATALOG NUMBER	93.778		
RESOURCE CODE	5640		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	94,251.49	198,775.12	293,026.61
2. a. Current Year Award	112,347.71	1,652,757.78	1,765,105.49
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	112,347.71	1,652,757.78	1,765,105.49
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	206,599.20	1,851,532.90	2,058,132.10
REVENUES			
5. Cash Received in Current Year	112,347.71	1,520,432.23	1,632,779.94
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	132,325.55	132,325.55
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	132,325.55	132,325.55
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	112,347.71	1,652,757.78	1,765,105.49
EXPENDITURES			
10. Donor-Authorized Expenditures	65,444.72	1,631,289.52	1,696,734.24
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	65,444.72	1,631,289.52	1,696,734.24
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	141,154.48	220,243.38	361,397.86

STATE PROGRAM NAME	Unrestricted State Revenues	Mandated Costs	CAHSEE	GATE	K-12 IMFRP	Deferred Maintenance	PAR
RESOURCE CODE	0	20	55	140	156	205	271
REVENUE OBJECT	8590	8550	8590	8590	8590	8980	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.84	33,811.53	4,305.82	235,788.74	0.00	150,188.86
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.84	33,811.53	4,305.82	235,788.74	0.00	150,188.86
2. a. Current Year Award	1,679,090.86	177,706.00					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,679,090.86	177,706.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	(1,679,090.86)	(138,227.27)	(1,864.00)			2,000,000.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	39,479.57	31,947.53	4,305.82	235,788.74	2,000,000.00	150,188.86
REVENUES							
5. Cash Received in Current Year	1,562,141.86	177,706.00	0.00	0.00	0.00		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	116,949.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	116,949.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						2,000,000.00	
9. Total Available (sum lines 5, 7c, & 8)	1,679,090.86	177,706.00	0.00	0.00	0.00	2,000,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		39,479.57	15,842.73	3,261.87	134,131.85	43,287.16	126,439.69
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	39,479.57	15,842.73	3,261.87	134,131.85	43,287.16	126,439.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	16,104.80	1,043.95	101,656.89	1,956,712.84	23,749.17

STATE PROGRAM NAME	Staff Development Math	Professional Dev. Block Grant	School & Library Improvement	School Safety	Pupil Retention Block Grant	Art & Music Block Grant	Lottery
RESOURCE CODE	294	393	395	405	739	760	1100
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	160,177.00	93,256.37	77,578.46	17,553.40	19,133.34	4,778.45	93,387.14
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	160,177.00	93,256.37	77,578.46	17,553.40	19,133.34	4,778.45	93,387.14
2. a. Current Year Award			91,160.00	64,148.00	0.00	0.00	815,791.00
b. Other Adjustments							28,678.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	91,160.00	64,148.00	0.00	0.00	844,469.77
3. Required Matching Funds/Other	(53,112.00)			(1,516.00)		400.00	(848,831.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	107,065.00	93,256.37	168,738.46	80,185.40	19,133.34	5,178.45	89,025.91
REVENUES							
5. Cash Received in Current Year	0.00	0.00	91,160.00	64,148.00	0.00	0.00	487,323.77
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	357,146.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	357,146.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	91,160.00	64,148.00	0.00	0.00	844,469.77
EXPENDITURES							
10. Donor-Authorized Expenditures	93,078.54	41,981.67	104,763.17	65,124.83	19,133.34	4,945.89	39,025.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	93,078.54	41,981.67	104,763.17	65,124.83	19,133.34	4,945.89	39,025.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,986.46	51,274.70	63,975.29	15,060.57	0.00	232.56	50,000.17

STATE PROGRAM NAME	Class Size Reduction	Education Protection Account	Lottery Prop 20	Special Education	Prop 98 Mental Health	EIA	Transportation
RESOURCE CODE	1300	1400	6300	6500	6512	7091	7230
REVENUE OBJECT	8434	8012	8560	Various	8590	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	156,639.46	0.00	263,427.00	114,605.99	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	156,639.46	0.00	263,427.00	114,605.99	0.00
2. a. Current Year Award	1,290,555.00	7,137,392.00	197,369.00	3,768,096.94	365,876.00	616,657.00	344,248.00
b. Other Adjustments	(69,744.00)		20,426.04				
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,220,811.00	7,137,392.00	217,795.04	3,768,096.94	365,876.00	616,657.00	344,248.00
3. Required Matching Funds/Other				585.00			91,487.85
4. Total Available Award (sum lines 1c, 2c, & 3)	1,220,811.00	7,137,392.00	374,434.50	3,768,681.94	629,303.00	731,262.99	435,735.85
REVENUES							
5. Cash Received in Current Year	799,105.00	7,137,392.00	25,509.04	2,687,656.80	274,407.00	616,657.00	344,248.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	421,706.00	0.00	192,286.00	1,080,440.14	91,469.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	421,706.00	0.00	192,286.00	1,080,440.14	91,469.00	0.00	0.00
8. Contributed Matching Funds				585.00			91,487.85
9. Total Available (sum lines 5, 7c, & 8)	1,220,811.00	7,137,392.00	217,795.04	3,768,681.94	365,876.00	616,657.00	435,735.85
EXPENDITURES							
10. Donor-Authorized Expenditures	1,220,811.00	7,130,241.62	102,472.67	3,768,681.94	86,783.58	396,869.48	420,143.45
11. Non Donor-Authorized Expenditures	6,322,928.77			1,609,090.39			
12. Total Expenditures (line 10 plus line 11)	7,543,739.77	7,130,241.62	102,472.67	5,377,772.33	86,783.58	396,869.48	420,143.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	7,150.38	271,961.83	0.00	542,519.42	334,393.51	15,592.40

STATE PROGRAM NAME	Special Ed Transportation	Routine Repair & Maintenance	TOTAL
RESOURCE CODE	7240	8150	
REVENUE OBJECT	8980	8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	0.00	0.00	1,424,632.40
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	1,424,632.40
2. a. Current Year Award	0.00	0.00	16,548,089.80
b. Other Adjustments			(20,639.19)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	16,527,450.61
3. Required Matching Funds/Other			(630,168.28)
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	17,321,914.73
REVENUES			
5. Cash Received in Current Year	0.00		14,267,454.47
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	2,259,996.14
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,259,996.14
8. Contributed Matching Funds	791,533.76	945,114.15	3,828,720.76
9. Total Available (sum lines 5, 7c, & 8)	791,533.76	945,114.15	20,356,171.37
EXPENDITURES			
10. Donor-Authorized Expenditures			13,856,499.79
11. Non Donor-Authorized Expenditures	791,533.76	945,114.15	9,668,667.07
12. Total Expenditures (line 10 plus line 11)	791,533.76	945,114.15	23,525,166.86
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	3,465,414.94

LOCAL PROGRAM NAME	MAA	Lowe's	Farm	Tutorial	E-Rate	TUPE Unrestricted	Kaiser/Heal
RESOURCE CODE	102	105	106	107	110	660	9580
REVENUE OBJECT	8699	8699	8699		8699	8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	66,684.16	1,524.66	0.00	29,971.15	(459.55)	0.00	1,799.53
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	66,684.16	1,524.66	0.00	29,971.15	(459.55)	0.00	1,799.53
2. a. Current Year Award	0.00	0.00	13,551.42	0.00	80,184.16		
b. Other Adjustments	(88,475.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	(88,475.00)	0.00	13,551.42	0.00	80,184.16	0.00	0.00
3. Required Matching Funds/Other	47,678.02				(60,599.61)		
4. Total Available Award (sum lines 1c, 2c, & 3)	25,887.18	1,524.66	13,551.42	29,971.15	19,125.00	0.00	1,799.53
REVENUES							
5. Cash Received in Current Year	(88,475.00)	0.00	13,551.42	0.00	79,166.76		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	1,017.40	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	1,017.40	0.00	0.00
8. Contributed Matching Funds						627.65	
9. Total Available (sum lines 5, 7c, & 8)	(88,475.00)	0.00	13,551.42	0.00	80,184.16	627.65	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	25,887.18	0.00	13,551.42	0.00	9,125.00		0.00
11. Non Donor-Authorized Expenditures			27,816.50			627.65	
12. Total Expenditures (line 10 plus line 11)	25,887.18	0.00	41,367.92	0.00	9,125.00	627.65	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,524.66	0.00	29,971.15	10,000.00	0.00	1,799.53

LOCAL PROGRAM NAME	United Auburn Indians - Sheridan	Project Fit America	CEMEX	United Auburn Indians - Coppin	Mills Grant	Gayle Frisbee Scholarship	Judith MaCartney Scholarship
RESOURCE CODE	9581	9582	9586	9587	9588	9622	9623
REVENUE OBJECT	8699		8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	195.81	3,407.40	826.82	160.73	590.27	2,422.00	13,633.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	195.81	3,407.40	826.82	160.73	590.27	2,422.00	13,633.00
2. a. Current Year Award	0.00	0.00	200.00	0.00		255.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	200.00	0.00	0.00	255.00	0.00
3. Required Matching Funds/Other		(3,407.40)			(590.27)		
4. Total Available Award (sum lines 1c, 2c, & 3)	195.81	0.00	1,026.82	160.73	0.00	2,677.00	13,633.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	200.00	0.00		255.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	200.00	0.00	0.00	255.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	949.27	0.00	0.00	0.00	1,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	949.27	0.00	0.00	0.00	1,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	195.81	0.00	77.55	160.73	0.00	2,677.00	12,633.00

LOCAL PROGRAM NAME	Gary Vincent Scholarship	Bray Living Trust	First 5	TOTAL
RESOURCE CODE	9624	9833	9583	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)			Fund 11	
AWARD				
1. a. Prior Year Restricted Ending Balance	257.00	0.00	50,660.23	171,673.21
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	257.00	0.00	50,660.23	171,673.21
2. a. Current Year Award	774.00	58,482.49	126,663.27	280,110.34
b. Other Adjustments				(88,475.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	774.00	58,482.49	126,663.27	191,635.34
3. Required Matching Funds/Other				(16,919.26)
4. Total Available Award (sum lines 1c, 2c, & 3)	1,031.00	58,482.49	177,323.50	346,389.29
REVENUES				
5. Cash Received in Current Year	774.00	58,482.49	85,719.62	149,674.29
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	40,943.65	41,961.05
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	40,943.65	41,961.05
8. Contributed Matching Funds				627.65
9. Total Available (sum lines 5, 7c, & 8)	774.00	58,482.49	126,663.27	192,262.99
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00		100,119.72	150,632.59
11. Non Donor-Authorized Expenditures				28,444.15
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	100,119.72	179,076.74
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,031.00	58,482.49	77,203.78	195,756.70

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,947,394.97	301	13,492.96	303	22,933,902.01	305	139,619.99		307	22,794,282.02	309
2000 - Classified Salaries	6,269,174.80	311	24,041.53	313	6,245,133.27	315	883,964.51		317	5,361,168.76	319
3000 - Employee Benefits (Excluding 3800)	9,937,552.48	321	247,312.45	323	9,690,240.03	325	399,726.04		327	9,290,513.99	329
4000 - Books, Supplies Equip Replace. (6500)	1,745,768.40	331	10,322.62	333	1,735,445.78	335	424,143.27		337	1,311,302.51	339
5000 - Services. . . & 7300 - Indirect Costs	4,297,785.88	341	11,057.44	343	4,286,728.44	345	719,750.96		347	3,566,977.48	349
				TOTAL	44,891,449.53	365			TOTAL	42,324,244.76	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	19,818,924.10	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,256,635.79	380
3. STRS	3101 & 3102	1,605,947.03	382
4. PERS	3201 & 3202	222,925.22	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	397,332.46	384
6. Health & Welfare Benefits (EC 41372) 'nclude Health, Dental, Vision, Pharmaceutical, and .nnuity Plans)	3401 & 3402	3,836,195.76	385
7. Unemployment Insurance	3501 & 3502	241,484.47	390
8. Workers' Compensation Insurance	3601 & 3602	194,622.27	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	119,765.50	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		27,693,832.60	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,295.99	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		27,691,536.61	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		65.43%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	65.43%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,324,244.76	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

7.8.150

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	14,682,500.55		14,682,500.55	672,003.42		15,354,503.97	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	129,990,000.00		129,990,000.00		415,000.00	129,575,000.00	
Capital Leases Payable	37,217.13	2,736.87	39,954.00		17,586.17	22,367.83	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,635,230.00		14,635,230.00		763,807.69	13,871,422.31	
Net OPEB Obligation	580,744.00	37,763.00	618,507.00			618,507.00	
Compensated Absences Payable	174,814.00		174,814.00		37,914.23	136,899.77	
Governmental activities long-term liabilities	160,100,505.68	40,499.87	160,141,005.55	672,003.42	1,234,308.09	159,578,700.88	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRIOR YEAR DATA	**2011-12 Actual**			**2012-13 Actual**		
(2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,634,218.76		33,634,218.76			34,996,464.83
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,310.48		6,310.48			6,327.30
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2011-12**			**Adjustments to 2012-13**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2012-13 P2 Report**			**2013-14 P2 Estimate**		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	6,327.30		6,327.30	6,369.25		6,369.25
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,327.30			6,369.25
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,327.30			6,369.25
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2012-13 Actual**			**2013-14 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	324,682.06		324,682.06	322,061.00		322,061.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6.66		6.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,491,978.64		29,491,978.64	30,260,306.00		30,260,306.00
5. Unsecured Roll Taxes (Object 8042)	798,658.19		798,658.19	841,669.00		841,669.00
6. Prior Years' Taxes (Object 8043)	(26,574.10)		(26,574.10)	(70,136.00)		(70,136.00)
7. Supplemental Taxes (Object 8044)	257,634.64		257,634.64	116,641.00		116,641.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	518,226.58		518,226.58	419,159.00		419,159.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	618,460.34		618,460.34	86,295.00		86,295.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(9,589,824.00)		(9,589,824.00)	(9,581,164.00)		(9,581,164.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,393,249.01	0.00	22,393,249.01	22,394,831.00	0.00	22,394,831.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	22,393,249.01	0.00	22,393,249.01	22,394,831.00	0.00	22,394,831.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			422,436.22			437,858.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			422,436.22			437,858.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	10,682,101.53		10,682,101.53	11,322,733.00		11,322,733.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	236,141.43		236,141.43	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,220,811.00		1,220,811.00	1,290,555.00		1,290,555.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	12,139,053.96	0.00	12,139,053.96	12,613,288.00	0.00	12,613,288.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	140,506.00		140,506.00	160,322.00		160,322.00
38. TOTAL STATE AID (Lines C36 plus C37)	12,279,559.96	0.00	12,279,559.96	12,773,610.00	0.00	12,773,610.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,584,272.03		45,584,272.03	47,240,561.00		47,240,561.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	143,192.47		143,192.47	180,000.00		180,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2012-13 Actual**			**2013-14 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,634,218.76			34,996,464.83
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0027			1.0066
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,996,464.83			37,031,086.50
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,393,249.01			22,394,831.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			759,276.00			764,310.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			12,279,559.96			12,773,610.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,279,559.96			12,773,610.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			109,259.84			134,514.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,502,508.85			22,529,345.32
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			12,279,559.96			12,773,610.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,502,508.85			
b. State Subventions (Line D8)			12,279,559.96			
c. Less: Excluded Appropriations (Line C23)			422,436.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,359,632.59			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. **Adjustments to the Limit Per Government Code Section 7902.1** (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2012-13 Actual**			**2013-14 Budget**		
11. **Adjusted Appropriations Limit** (Lines D4 plus D10)			34,996,464.83			37,031,086.50
12. **Appropriations Subject to the Limit** (Line D9d)			34,359,632.59			

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

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,493,103.62
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 37,463,119.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.99%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,788,100.95
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	880,508.79
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	163,388.69
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,831,998.43
9.	Carry-Forward Adjustment (Part IV, Line F)	(119,733.90)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,712,264.53

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,766,073.27
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,859,479.77
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,558,897.84
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	951,070.20
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	57,177.83
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	324,253.50
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,167.50
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	32,558.87
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,931,566.03
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	149,349.85
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	208,888.26
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,561,640.36
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	44,417,123.28

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.38%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 6.11%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,831,998.43
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	304,042.81
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.33%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.33%) times Part III, Line B18); zero if positive	(119,733.90)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(119,733.90)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.11%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-59,866.95) is applied to the current year calculation and the remainder ($-59,866.95) is deferred to one or more future years:	6.24%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-39,911.30) is applied to the current year calculation and the remainder ($-79,822.60) is deferred to one or more future years:	6.29%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(119,733.90)

Approved indirect cost rate: 7.33%
Highest rate used in any program: 7.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	447,380.68	32,793.00	7.33%
01	3310	1,571,232.07	115,171.30	7.33%
01	3315	35,087.11	2,571.88	7.33%
01	3320	109,967.16	8,060.59	7.33%
01	3327	175,624.33	12,819.67	7.30%
01	3550	41,425.95	2,071.29	5.00%
01	4035	88,496.86	6,486.82	7.33%
01	4045	5,751.99	255.55	4.44%
01	4203	82,539.70	636.22	0.77%
01	5630	13,835.84	1,014.16	7.33%
01	6010	359,891.47	17,994.57	5.00%
01	6500	5,010,502.50	367,269.83	7.33%
01	6512	80,856.78	5,926.80	7.33%
01	6520	49,506.63	3,628.84	7.33%
01	7091	385,310.18	11,559.30	3.00%
01	7230	391,504.46	28,638.99	7.32%
01	7240	737,476.72	54,057.04	7.33%
11	3410	52,356.55	3,837.74	7.33%
11	9010	96,993.30	3,126.42	3.22%
12	6055	208,888.26	12,533.30	6.00%
13	5310	1,561,640.36	69,649.16	4.46%

7.8.158

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	93,387.14		156,639.46	250,026.60
2. State Lottery Revenue	8560	844,469.77		217,795.04	1,062,264.81
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(848,831.00)	848,831.00		0.00
6. Total Available (Sum Lines A1 through A5)		89,025.91	848,831.00	374,434.50	1,312,291.41
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	662,088.00		662,088.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00	186,743.00		186,743.00
4. Books and Supplies	4000-4999	38,715.30		93,372.67	132,087.97
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	310.44			310.44
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			9,100.00	9,100.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		39,025.74	848,831.00	102,472.67	990,329.41
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	50,000.17	0.00	271,961.83	321,962.00

D. COMMENTS:

i-SAFE subscription package and Aventa learning program

* Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

* Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	47,083,634.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,818,666.89
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	47,163.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	40,481.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	389,123.69
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	26,418.50
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	44,373.50
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)				547,560.35
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)				43,717,407.09
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				43,717,407.09

7.8.1160

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		6,293.38
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		6,293.38
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,293.38
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,946.57

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	44,609,425.70	7,132.48
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	44,609,425.70	7,132.48
B. Required effort (Line A.2 times 90%)	40,148,483.13	6,419.23
C. Current year expenditures (Line I.G and Line II.F)	43,717,407.09	6,946.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

78.161

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	43,717,407.09	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,946.57
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

78163

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	**Expenditure Adjustment**	**ADA Adjustment**
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

7 8 1164

Una. Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	165,900.70	1,284.15	0.00	734,822.58	2,621,165.75	0.00	392,254.46
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12	240.09	240.09		240.09	413.35		376.00
3100 Alternative Schools							
3200 Continuation Schools	4.20	4.20		4.20	6.50		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	42.10	42.10		42.10	32.00		71.00
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	286.39	286.39	0.00	286.39	451.85	0.00	447.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	29,894,613.24	3,483,960.68	33,378,573.92	2,294,711.38		35,673,285.30
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	623,071.28	50,934.50	674,005.78	46,336.57		720,342.35
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	7,059.74	0.00	7,059.74	485.34		7,545.08
4110	Regular Education, Adult	1,817.88	0.00	1,817.88	124.98		1,942.86
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,395.91	0.00	1,395.91	95.97		1,491.88
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,816,312.53	380,532.46	8,196,844.99	563,516.99		8,760,361.98
6000	Regional Occupational Ctr/Prg (ROC/P)	796.07	0.00	796.07	54.73		850.80
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	62,001.89	0.00	62,001.89	4,262.51		66,264.40
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,591.97	7,591.97
----	Other Outgo					1,801,103.19	1,801,103.19
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	132,001.14		132,001.14
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(89,146.62)		(89,146.62)
----	**Total General Fund and Charter Schools Funds Expenditures**	38,407,068.54	3,915,427.64	42,322,496.18	2,952,442.99	1,808,695.16	47,083,634.33

Unaud Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	23,293,437.91	251,198.54	452,391.67	3,064,771.32	396,341.58	6,355.75	949,805.54			1,480,310.93	0.00	29,894,613.24
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	432,050.81	0.00	0.00	154,747.14	12,776.80	0.00	0.00			23,496.53	0.00	623,071.28
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	7,059.74	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7,059.74
4110	Regular Education, Adult	1,817.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,817.88
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	131.25	0.00	0.00	0.00	1,264.66			0.00	0.00	1,395.91
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,030,910.86	769,055.00	0.00	0.00	274,226.41	742,120.26	0.00			0.00	0.00	7,816,312.53
6000	ROC/P	796.07	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	796.07
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		57,177.83	0.00	4,824.06	0.00	62,001.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		29,766,073.27	1,020,253.54	452,522.92	3,219,518.46	683,344.79	748,476.01	951,070.20	57,177.83	0.00	1,508,631.52	0.00	38,407,068.54

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	756,182.00	2,397,828.62	329,950.06	3,483,960.68
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	13,228.23	37,706.27	0.00	50,934.50
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	132,597.20	185,630.86	62,304.40	380,532.46
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		902,007.43	2,621,165.75	392,254.46	3,915,427.64

7.9.13

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	324,253.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,804,268.45
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	913,067.66
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,041,589.61
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	38,407,068.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,915,427.64
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,322,496.18
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	149,542.89
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	208,888.26
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,561,640.36
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,920,071.51
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	44,242,567.69
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.87%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			7,591.97		7,591.97
Other Outgo (Objects 1000-7999)				1,801,103.19	1,801,103.19
Total Other Costs	0.00	0.00	7,591.97	1,801,103.19	1,808,695.16

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,492.07	6,703.07
2. Inflation Increase	0041	212.00	105.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,704.07	6,808.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,704.07	6,808.07
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	26.81	27.23
c. Revenue Limit ADA	0033	6,327.93	6,369.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	42,592,537.48	43,535,734.53
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	42,592,537.48	43,535,734.53
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	33,106,327.53	33,839,455.74
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	329,824.00	35,483.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	47,081.00	52,048.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	282,743.00	(16,565.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	33,389,070.53	33,822,890.74

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Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	31,882,641.00	31,889,701.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	43,488.00	31,295.00
28. Less: Charter Schools In-lieu Taxes	0595	9,359,666.00	9,581,164.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,566,463.00	22,339,832.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	10,822,607.53	11,483,058.74
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	7,137,392.00	2,260,000.00
c. Plus: Charter School Portion of EPA included in 31b	- - -		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	3,685,215.53	9,223,058.74
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	140,506.00	160,322.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	- - -		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(140,506.00)	(160,322.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	3,544,709.53	9,062,736.74
43. Less: Revenue Limit State Apportionment Receipts	- - -	2,730,157.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	814,552.53	

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(89,146.62)				
Other Sources/Uses Detail					4.00	26,418.50		
Fund Reconciliation							86,024.20	3,058.50
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	6,964.16	0.00				
Other Sources/Uses Detail					23,404.00	0.00		
Fund Reconciliation							3,925.88	7,719.62
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	12,533.30	0.00				
Other Sources/Uses Detail					2,862.58	0.00		
Fund Reconciliation							2,862.58	12,533.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	69,649.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	69,649.16
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					151.92	0.00		
Fund Reconciliation							151.92	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4.00		
Fund Reconciliation							0.00	4.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	35,874.88		
Fund Reconciliation							0.00	35,874.88
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,145,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					35,874.88	0.00		
Fund Reconciliation							35,874.88	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,145,000.20	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.20		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	89,146.62	(89,146.62)	1,207,297.58	1,207,297.58	128,839.46	128,839.46

7.8.174

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	6.0	13.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	752.0	142.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	142.0
C. ENTER total number of miles driven to/from school	021/022	87,023.0	177,856.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		333,698.07	628,554.61
B. Books & Supplies (Objects 4200, 4300, and 4400)		95,048.22	105,634.03
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		115.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		120.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(46,940.98)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		9,174.18	3,288.08
7. Communications (Object 5900)		289.97	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	391,504.46	737,476.72
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	391,504.46	737,476.72
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	391,504.46	737,476.72
K. Indirect Costs (Approved indirect cost rate of 7.33% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		28,697.28	54,057.04
L. Net Pupil Transportation Expense (Lines J and K)	100/101	420,201.74	791,533.76

7.8.175

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		420,201.74	791,533.76
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	420,201.74	791,533.76
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.829	4.450
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	558.779	5,574.181
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	420,201.74	791,533.76
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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