CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue, Cardiff-by-the-Sea, California

REGULAR/ORGANIZATIONAL MEETING OF THE GOVERNING BOARD

AGENDA

THURSDAY, DECEMBER 13, 2012 • 5:00 PM • PUBLIC MEETNG
CARDIFF SCHOOL AUDITORIUM
1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Cardiff School District, 1888 Montgomery Avenue, Cardiff.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications, including auxiliary aids or services, in order to participate in the public meeting of the district's governing board, please contact the office of the District Superintendent by sending a written request to the District Office at 1888 Montgomery Avenue, Cardiff-by-the-Sea, California, or by faxing the request to (760) 942-5831. Notification by letter or fax 72 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the district shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

I. ORGANIZATIONAL ITEMS *Exhibit*

A. Call to order
B. Pledge of allegiance
C. Roll call
Ms. Gail Coakley
Ms. Nancy Orr
Mr. Rick Cassar
Mr. Dave Clark
Mr. Mark Whitehouse
Ms. Jill Vinson, Superintendent

D. Conduct Annual Organizational Meeting of the Board

1. Administer Oath of Allegiance to newly elected Trustees
2. Election of President of the Board
NEW PRESIDENT PRESIDES
3. Election of Clerk of the Board
4. Appointment of Superintendent as Secretary to the Board
5. Appointment of representative to the Trustee Review Committee of the North Coastal Consortium for Special Education
6. Appointment of representative to the City of Encinitas School District Liaison Committee
7. Establish dates, time and place of regular meetings of the Governing Board

E. Approval of agenda for December 13, 2012
All items are action unless labeled information

Exhibit

F. Approve minutes from the regular meeting of November 8, 2012 ***A***

II. HEARING SESSION

A. Public Comments *(The purpose of the Board meeting is to conduct the School Board's business in public. The Board welcomes and encourages public comments however Board members may not respond to comments during the public comment portion of the agenda. Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the governing board's jurisdiction may do so, but must present a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is fifteen minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda).*

B. Cardiff Elementary Teachers Association

C. ELAC/DELAC

D. School Site Council

E. Cardiff SEA

F. School Reports

G. Reports on Workshops/Conferences

H. Superintendent's Report

III. CONSENT CALENDAR

Unless members of the Board request specific items to be discussed or pulled from the Consent Calendar, the items are approved at one time by the Governing Board.

A. Approval of Current Business Items:

1. Purchase Orders
2. Commercial Warrants #12-110241 to #12-119485 $50,139 ***B***
3. Payroll Warrants, November, 2012, $437,464

B. Enrollment report as of 12/06/12 ***C***

C. Personnel report for 12/13/12 ***D***

D. Adopt Resolution Number 12-13-03 approving and authorizing execution of a joint exercise of powers agreement with respect to school facility planning and construction projects; and approval of The project agreement for Municipal Stormwater support ***E***

E. Removal of items from Consent Calendar

F. Approval of Consent Calendar

IV. BUSINESS AND FINANCE

A. Budget update **(Information)**

B. Approve budget changes through 10/31/12 ***F***

C. Authorize District Certification of First Interim Budget State Report for period ending October 31, 2012 ***G***

V. GENERAL FUNCTIONS

A. Review and accept annual audit report for 2011-12 ***H***

B. Approve Memorandum of Understanding with the San Diego County Office of Education for inclusion in the procurement, configuration and implementation of a countywide Enterprise Resource Planning solution ***I***

VI. FUTURE AGENDA ITEMS

VII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

A. Conference with the District's labor negotiator, Jill Vinson, regarding negotiations with the Cardiff Elementary Teachers Association– Government Code Section 54957.6

VIII. REPORT FROM CLOSED SESSION (If applicable)

IX. ADJOURNMENT OF MEETING

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea, California 92007

MINUTES

REGULAR MINUTES OF NOVEMBER 8, 2012

The regular meeting of the Governing Board of the Cardiff School District was held on Thursday, November 8, 2012 at the Cardiff School, 1888 Montgomery Avenue, Cardiff-by-the-Sea, California. President Brown called the meeting to order at 5:02 p.m. and led Trustees and visitors in the pledge of allegiance.

Members present: Brown III, Clark, Coakley, Orr, Whitehouse

Members absent: None

Administrators present: Parker, Kissell

Visitors: Trish d'Entremont, CETA
Jason Daniels, SEA
Rick Cassar

The agenda for November 8, 2012 was approved as presented.

MOTION: Orr
SECOND: Clark
CARRIED: 5:0

The minutes from the regular meeting of October 9, 2012 were approved as written.

MOTION: Whitehouse
SECOND: Coakley
CARRIED: 5:0

Hearing Session:

- Trish d'Entremont reported CETA is pleased with the passage of Proposition 30. Teachers are hopeful Cardiff will be one of the recipients of the Race To The Top grants.
- Brian Kissell reported he reviewed STAR data with the ELAC/DELAC Committee and what it means to be a program improvement.
- Julie Parker reported School Site Council had all staff members from last year returning. The four parent representatives were new to the committee this year.

Hearing Session continued:

- Jason Daniels reported the Halloween Carnival was a big success. The accounting is not completed yet, but it appears as though it made just under $10,000. The magazine drive brought in more than expected at $17,000. Mr. Daniels said the committee is now in the process of planning the food drive and the early stages of the Gala. He also reported there may be a Co-president.
- Brian Kissell reported that the sixth graders attended camp last week and he received many compliments from the camp staff on our students' behavior during their attendance. The fifth graders participated in their Biz Town field trip and fourth graders had the opportunity to experience the San Diego Symphony. Teachers are working hard getting report cards completed for parent conferences next week. Letters to parents explaining the meaning of being in program improvement have been mailed out. Mr. Kissell has received no negative feedback as a result.
- Julie Parker reported teachers are also working hard at Cardiff getting ready for conferences. Both campuses participated in National Earthquake Preparedness Drill.
- Mark Whitehouse reported on the Fall SF2 Regional meeting he attended, as well as Nancy Orr and Sandie Luehrs.

The consent calendar was approved as presented.

MOTION: Coakley
SECOND: Clark
CARRIED: 5:0

Sandie Luehrs, Director of Fiscal Services, reported Proposition 30 passed. She is going to be attending a CASBO workshop next week and will get more information on the budget.

The claim against the Cardiff School District by John and Jacqueline Blem, parents representing a student who was injured on June 22, 2012, was rejected.

MOTION: Coakley
SECOND: Whitehouse
CARRIED: 5:0

Superintendent Vinson presented departing board member, Andy Brown, with a token of appreciation on the District's behalf for his eight years of service on the Board. His fellow members acknowledged their gratitude as well.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:32 p.m. The meeting was reconvened at 5:45 p.m. President Brown reported that the Superintendent's contract term was extended to June 30, 2016.

MOTION: Coakley
SECOND: Whitehouse
CARRIED: 5:0

There being no other business to come before the Board, the meeting was adjourned at 5:46 p.m.

Respectfully submitted,

_____ _____

Nancy Orr, Clerk Jill Vinson, Superintendent

2012-2013 Purchase Order Listing

Date	PO #	Fund	Resc.	Goal	Func.	Object	Loc.	Vendor	Description	Amt Paid
11/7	19010	3		1110	1000	4300	111	OFFICE ADVANTAGE	NOTEBOOK DIVIDERS	$77.58
11/7	19011	3		1110	1000	4300	222	OFFICE DEPOT	CHALK & LABELS	$23.81
11/7	19011	3		1110	1000	4300	111	OFFICE DEPOT	FILE BOX & FOLDERS	$28.04
11/14	18683	3		1110	1000	4300	222	WEEKLY READER CORP	MAGAZINE SUBSCRIPTIONS	$631.48
11/14	18884	3	0000-066	1110	1000	4300	222	SCHOOL SPECIALTY	POCKET CHART	$10.78
11/14	19009	3		1110	1000	4300	111	SCHOOL SPECIALTY	LABELER & TAPE	$73.61
11/14	19037	3		1110	1000	4300	222	SCHOOL SPECIALTY	PAINT BRUSHES & CRTDG TAPE	$37.09
11/14	19036	3		1110	1000	4300	111	OFFICE DEPOT	AVERY LABELS	$37.22
11/9	18941	3		1110	1000	4300	111	AMY PRICE	REIMBURSE/TEACHING SUPPLIES	$134.72
11/30	19056	3	0000-066	1110	1000	4300	222	SOUTHWEST SCH SUPPLY	SOFT PINK ERASERS	$14.94
11/30	19056	3		1110	1000	4300	222	SOUTHWEST SCH SUPPLY	THEME PAPER	$29.95
11/30	19039	3		1110	1000	4300	222	LIBERTY PAPER	PALLET OF COPY PAPER	$1,280.07
11/30	18927	3			2420	4300	000	PROJECTOR LAMP EXPERTS	REPLACEMENT LAMPS	$378.78
11/14	19003	3			7100	4300	000	CLARY BUSINESS MACHINES	CARTRIDGE FOR FAX MACHINE	$171.63
11/9	18907	3			7100	4300	000	SMART & FINAL	OFFICE SUPPLIES	$17.35
11/9	19066	3			7100	4300	000	SAN DIEGUITO TROPHY	PEN & BOX FOR BRD MEMBER	$37.71
11/14	18994	3			8200	4300	000	MISSION JANITORIAL	CUSTODIAL SUPPLIES	$46.38
11/9	18679	3			8200	4300	000	HYDRO-SCAPE	LANDSCAPE SUPPLIES	$481.93
11/30	19054	3			8200	4300	000	GRAINGER	CUSTODIAL SUPPLIES	$229.10
11/30	19052	3			8200	4300	000	AGRI SERVICE, INC.	70/30 TOPSOIL BLEND	$1,796.34
11/30	18679	3			8200	4300	000	HYDRO-SCAPE	LANDSCAPE SUPPLIES	$1,927.31
11/7	19051	6	4203	1110	1000	4300	111	BRIAN KISSELL	REIMBURSE/ELAC/DELAC FOOD	$26.62
11/7	19053	6	6500	5770	1110	4300	111	RENEE-CLAIRE STEEL	REIMBURSE/TEACHER'S EDITION	$28.94
11/29	19092	6	6500	5770	1110	4300	111	CECILIA MARTINEZ	REIMBURSE/SPEC ED SUPPLIES	$59.90
11/28	19055	6	6500	5770	1120	4300	111	GOQ SOFTWARE/MC	WORDQ ONLINE ACTIVATION	$597.00
11/14	18991	6	6500	5770	1190	4300	111	THINK SOCIAL PUBLISHING	INSTRUCTIONAL MATERIALS	$118.88
11/14	18990	6	6500	5770	3120	4300	000	THINK SOCIAL PUBLISHING	ZONES OF REGULATION	$201.10
11/7	18795	6	8150		8110	4300	000	SHELL	GASOLINE FOR TRUCK	$286.95
11/7	18687	6	8150		8110	4300	000	HOME DEPOT	CUSTODIAL SUPPLIES	$414.40
11/30	19101	6	8150		8110	4300	000	PACIFIC PLUMBING SPEC.	CUSTODIAL SUPPLIES	$1,286.21
11/14	19033	3	0000-068	1110	1000	4300-005	111	APPLE INC.	IPHOTO '11	$14.99
11/14	19023	3	0000-068	1110	1000	4300-005	222	APPLE INC.	ADAPTER, BATTERY & SLEEVE	$401.86
11/30	19070	3	0000-068	1110	1000	4300-005	111	APPLE INC.	ADAPTER	$64.60
11/29	19091	3	0000-068	1110	1000	4300-005	222	JACKIE MUSIL	REIMBURSE/TECH SUPPLIES	$257.50
11/9	19001	6	6300	1110	1000	4300-006	111	STEPHANIE FOEHL	REIMBURSE/SCIENCE SUPPLIES	$292.80
11/28	19071	6	6300	1110	1000	4300-006	222	PELLET.COM	BARN OWL PELLETS	$82.00
11/14	18955	3			2420	4300-008	111	HIGHSMITH	LIBRARY SUPPLIES	$901.47
11/30	19057	3		1110	1000	4400	000	APPLE INC.	MACBOOK & IPAD REPLACEMENT	$1,861.84
11/14	19024	6	8150		8110	4400	000	DELL MARKETING L.P.	DELL OPTIPLEX 390 MINI TOWER	$563.08

4000 BALANCE: $633,208 ACCUMULATED BALANCE: $163,145.07 REMAINING BALANCE: $470,062.93

11/7	18705	6	7240	5001	3600	5100	000	CARE-A-VAN TRANSPORT	SPECIAL ED TRANSPORTATION	$1,460.00
11/28	18705	6	7240	5001	3600	5100	000	CARE-A-VAN TRANSPORT	SPECIAL ED TRANSPORTATION	$1,854.00
11/7	18963	3	0800	1110	1000	5200	000	SD CO SUPT OF SCHOOLS	WORKSHOP REGISTRATION	$60.00
11/7	18999	3			2420	5200	111	ANN RUMP	REIMBURSE/MILEAGE	$11.66
11/29	19089	3			2700	5200	111	HELEN RAMSAY	REIMBURSE/MILEAGE	$46.62

2012-2013 Purchase Order Listing

11/28	19082	3			7100	5200	000	UNITED AIRLINES/MC	AIRFARE FOR CSBA CONFERENCE	$339.20
11/9	19068	3			7200	5200	000	NCEPC	HOLIDAY BRUNCH REGISTRATION	$13.50
11/30	19099	3			7100	5300	000	SAN JOAQUIN OFFICE OF ED	USE OF EDJOIN	$300.00
11/14	18841	3			8200	5500-001	111	SDG&E	SERVICE FOR 10/8-11/6	$6,292.95
11/14	18841	3			8200	5500-001	222	SDG&E	SERVICE FOR 10/7-11/5	$2,732.69
11/7	18780	3			8200	5500-002	111	EDCO WASTE	SERVICE FOR OCTOBER	$426.64
11/7	18780	3			8200	5500-002	222	EDCO WASTE	SERVICE FOR OCTOBER	$426.64
11/14	18864	3			8200	5500-003	111	ARROWHEAD	SERVICE FOR OCTOBER	$26.93
11/14	18864	3			8200	5500-003	222	ARROWHEAD	SERVICE FOR OCTOBER	$52.63
11/14	18864	3			8200	5500-003	000	ARROWHEAD	SERVICE FOR OCTOBER	$26.00
11/9	18835	3			8200	5500-003	111	SAN DIEGUITO WATER	RECYCLED WATER 9/26-10/30	$1,913.08
11/7	18921	3			8200	5500-004	222	AMERICAN PEST CONTROL	SERVICE FOR RODENTS	$96.00
11/7	18748	3			8200	5500-004	111	AMERICAN PEST CONTROL	SERVICE FOR RODENTS	$60.00
11/9	18686	3		1110	1000	5600	111	OCE	LEASE PAYMENT	$754.62
11/9	18686	3		1110	1000	5600	222	OCE	LEASE PAYMENT	$752.62
11/28	19026	3		1110	1000	5600	111	OCE IMAGISTICS INC.	OVERAGE CHARGES	$74.56
11/28	19026	3		1110	1000	5600	222	OCE IMAGISTICS INC.	OVERAGE CHARGES	$34.29
11/30	18686	3		1110	1000	5600	111	OCE	LEASE PAYMENT	$753.62
11/30	18686	3		1110	1000	5600	222	OCE	LEASE PAYMENT	$753.62
11/28	18840	3			2700	5600	111	PITNEY BOWES	LEASE PAYMENT	$139.72
11/28	18840	3			2700	5600	222	PITNEY BOWES	LEASE PAYMENT	$139.72
11/14	18773	3			7100	5600	000	OCE	MAINTENANCE AGREEMENT	$79.00
11/14	18773	3			7200	5600	000	OCE	MAINTENANCE AGREEMENT	$79.00
11/9	18837	3			7200	5600	000	PRUDENTIAL OVERALL	MATS	$10.70
11/28	18840	3			7200	5600	000	PITNEY BOWES	LEASE PAYMENT	$139.72
11/9	18837	3			8200	5600	111	PRUDENTIAL OVERALL	TOWELS & MOPS	$128.70
11/9	18837	3			8200	5600	222	PRUDENTIAL OVERALL	TOWELS & MATS	$161.82
11/30	19015	6	8150		8110	5600	000	JACKSON & BLANC	REPAIR A/C RM 23/CARDIFF	$1,186.29
11/8	19059	3	0800	1110	1000	5800	111	CA FUTURE PROBLEM SOLV	JUNIOR DIVISION TEAM	$125.00
11/14	19076	3	0000-004	1110	1000	5800	111	CERTIFIED TRANSPORTATION	BUSES FOR CAMP CUYAMACA	$900.22
11/9	19067	3	0000-004	1110	1000	5800	111	ERMAL DANI	REIMBURSE/VAN RENTAL	$323.41
11/28	19081	3	0000-085	1110	1000	5800	111	SARAH BROWN	WOODWIND COACH	$160.00
11/28	19079	3	0000-085	1110	1000	5800	111	STEVE BROWN	WOODWIND COACH	$880.00
11/7	19049	3	0000-085	1110	1000	5800	111	MICHAEL MENDELSON	BAND DIRECTOR	$1,560.00
11/7	19050	3	0000-085	1110	1000	5800	111	CATHERINE GOLD	PERCUSSION COACH	$760.00
11/30	19076	3	0000-004	1110	1000	5800	111	CERTIFIED TRANSPORTATION	BUSES FOR CAMP CUYAMACA	$900.22
11/30	19081	3	0000-085	1110	1000	5800	111	SARAH BROWN	WOODWIND COACH	$160.00
11/30	19049	3	0000-085	1110	1000	5800	111	MICHAEL MENDELSON	BAND DIRECTOR	$1,120.00
11/30	19050	3	0000-085	1110	1000	5800	111	CATHERINE GOLD	PERCUSSION COACH	$1,000.00
11/30	19079	3	0000-085	1110	1000	5800	111	STEVE BROWN	WOODWIND COACH	$1,320.00
11/14	19045	3			2420	5800	000	COMPANION CORP	SOFTWARE SUBSCRIPTIONS	$1,696.00
11/14	18871	3			7100	5800	000	TECHMASTERS, INC.	E-RATE CONSULTING SERVICES	$156.25
11/28	18781	3			7200	5800	000	CINTAS DOCUMENT MGMT.	SHREDDING SERVICE	$102.48
11/14	18767	3			8200	5800	000	RIGOBERTO MARTINEZ	GROUNDSCARE FOR NOV	$4,167.00
11/9	19043	6	3310	5770	1190	5800	000	DEPENDABLE NURSING	LICENSED NURSING SERVICES	$6,922.50
11/14	19007	6	6500	5770	1190	5800	000	SD OCCUPATIONAL THERAPY	OCCUPATIONAL THERAPY	$625.00
11/14	18920	6	6500	5770	1190	5800	000	JOANNE K. DANSSAERT	PHYSICAL THERAPY	$525.00
11/14	18946	6	6500	5770	1190	5800	000	LEAPS-N-BOUNDS	OCCUPATIONAL THERAPY	$4,890.00
11/30	19035	3			7100	5800-005	000	FAGEN FRIEDMAN & FULFROST	LEGAL SERVICE FOR OCT	$1,707.00

2012-2013 Purchase Order Listing

11/14	18982	3	2700	5900-001	111	AT&T	SERVICE FOR 10/4-11/3	$124.96
11/14	18982	3	2700	5900-001	222	AT&T	SERVICE FOR 10/4-11/3	$124.96
11/7	18984	3	7200	5900-001	000	AT&T	OPTIMAN LINES 10/20-11/19	$2,156.18
11/14	18982	3	7200	5900-001	000	AT&T	SERVICE FOR 10/4-11/3	$124.95
11/28	19083	3	2700	5900-002	222	UPS	SHIPPING CHARGES	$8.00
11/28	19083	3	2700	5900-002	111	UPS	SHIPPING CHARGES	$8.27

5000 BALANCE: $736,451 ACCUMULATED BALANCE: $251,792.11 REMAINING BALANCE: $484,658.89

CARDIFF SCHOOL DISTRICT

Enrollment Form

As of December 6, 2012

CARDIFF

		BOYS	GIRLS		
K	Bjorstad	12	12	24	
K	Kulbacki	12	12	24	
K	McNamara	12	11	23	
K	Paccione	11	12	23	
K	Stone	11	12	23	
K	Reese	0	0	0	
				TOT K	117
1	Carter	14	9	23	
1	Easson	12	11	23	
1	Hall	12	10	22	
1	Sallans	12	10	22	
1	Doui/Boye	8	6	14	
1	Reese	0	0	0	
				TOT 1	104
2	Froke	11	10	31	
2	Gust/Stua	9	10	19	
2	Kavan	11	9	20	
2	Payte	11	10	21	
2	Redding	12	8	20	
2	Doui/Boye	8	8	16	
2	Reese	0	0	0	
				TOT 2	117
3	Hamilton	13	8	21	
3	Pacetti/Paz	13	9	22	
3	Doui/Boye	7	7	14	
				TOT 3	57
	Boy/Girl Subtotal	211			184
	SCHOOL TOTAL	395			
	DISTRICT TOTAL	762			

ADA HARRIS

		BOYS	GIRLS		
3	Peery/Layman	11	9	20	
3	Switzler	13	8	21	
3	Steel	1	0	1	
				TOT 3	42
4	Ford	11	10	21	
4	Green	13	10	23	
4	Jacobson	11	10	21	
4	Trees	12	11	23	
4	Price/d'Entre	12	14	26	
4	Steel	0	0	0	
				TOT 4	114
5	Ensberg	15	12	27	*
5	Murray	14	13	27	*
5	Yant	13	15	28	*
5	Price/d'Entre	14	12	26	
5	Steel	0	1	1	
				TOT 5	109
6	Brice	14	12	26	
6	Heyer	12	11	23	
6	Jewell	15	12	27	
6	Wenn	15	10	25	
6	Steel	1	0	1	
				TOT 6	102
	Boy/Girl Subtotal	197			170
	SCHOOL TOTAL	367			

* Supported by Flex Teacher

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea, CA 92007

December 13, 2012

NAME	POSITION	EFFECTIVE DATE
Heather Castellanos	Food Service Worker, AH	11/29/12 (P/T, 7 Hrs/Wk)

Cardiff School District
Cardiff-By-The-Sea, California 92007

December 13, 2012

ITEM: ADOPT RESOLUTION NUMBER 12-13-03 APPROVING AND AUTHORIZING EXECUTION OF A JOINT EXERCISE OF POWERS AGREEMENT WITH RESPECT TO SCHOOL FACILITY PLANNING AND CONSTRUCTION PROJECTS; AND APPROVAL OF THE PROJECT AGREEMENT FOR MUNICIPAL STORMWATER SUPPORT

BACKGROUND

In May 2006, the district adopted Resolution 05-06-11, Implementation and Enforcement of a Storm Water Management Plan Pursuant to the Small Municipal Separate Storm Sewer System Permit Program through the San Diego County Office of Education.

CURRENT CONSIDERATIONS

Due to a change at the San Diego County Office of Education, there is a new requirement that districts join the Facilities JPA (FACJPA), and approve the Project Agreement for Municipal Stormwater support.

FINANCIAL IMPLICATIONS

There are no fiscal implications to the budget. The fees listed in the agreement are already a part of the budget.

RECOMMENDATION

It is respectfully recommended that the Board adopt Resolution Number 12-13-03 and the Project Agreement for Municipal Stormwater support.

RESOLUTION NO. 12-13-03

A RESOLUTION OF THE GOVERNING BOARD OF THE CARDIFF SCHOOL DISTRICT APPROVING AND AUTHORIZING EXECUTION OF A JOINT EXERCISE OF POWERS AGREEMENT WITH RESPECT TO SCHOOL FACILITY PLANNING AND CONSTRUCTION PROJECTS

RECITALS

WHEREAS, a Joint Exercise of Powers Agreement (the "Agreement"), was initially entered into has been proposed by and between the San Diego County Superintendent of Schools and the Julian Union High School District, the Lemon Grove School District, and the La Mesa/Spring Valley School District for the purpose of forming a joint powers authority ("JPA") to provide the parties thereto with alternative solutions for school facility planning and construction projects; and

WHEREAS, the JPA is intended to provide members with the opportunity to achieve planning and construction savings by pooling the resources of its members and providing efficiencies and economies of scale which would potentially be unavailable if the members undertook planning and construction projects on an individual basis; and

WHEREAS, Section 1.01 of the Agreement provides that any other local education agency or public school district within or community college in the County State of San Diego California may become a member of the JPA and party to the Agreement by executing and delivering a counterpart thereof.

WHEREAS, the Cardiff School District, a local educational agency, desires to become a party to the Agreement and a member of the JPA.

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED BY THE GOVERNING BOARD OF THE CARDIFF SCHOOL DISTRICT AS FOLLOWS:

Section 1. Approval of Agreement. The Agreement is hereby approved, and the Superintendent is hereby authorized and directed, for and on behalf of the Cardiff School District, to execute a counterpart of such Agreement in the form presented to this meeting.

Section 2. Delivery of Executed Counterpart. The Secretary is hereby directed to cause such executed counterpart to be delivered to the JPA's administrative agent, the San Diego County Office of Education Facilities Solutions Group, in accordance with Section 9.09 of the Agreement.

Section 3. Delegation of Authority. The Board hereby directs and delegates authority to the District and/or his/her designee to represent the District on the JPA's

governing board, and to take all additional actions and execute any additional documents as necessary for the District to participate in the JPA, including but not limited to designating a District representative to the JPA's Executive Committee.

Section 4. Effective Date. This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED at the regular meeting of the Governing Board of the Cardiff School District held on the 13th day of December, 2012, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
, President

ATTEST:

_____
, Secretary

FIRST PROJECT AGREEMENT BETWEEN CARDIFF SCHOOL DISTRICT AND THE K-12 PUBLIC SCHOOLS AND COMMUNITY COLLEGES FACILITY AUTHORITY FOR MUNICIPAL STORMWATER PROGRAM SUPPORT

This First Project Agreement ("First Project Agreement") by and between the K-12 PUBLIC SCHOOLS AND COMMUNITY COLLEGES FACILITY AUTHORITY ("AUTHORITY "), AND CARDIFF SCHOOL DISTRICT, a public school district organized and existing under the laws of the State of California ("DISTRICT") is made this 13th day of December, 2012. AUTHORITY and DISTRICT are sometimes individually referred to as "Party" and collectively as "Parties."

RECITALS

This Project Agreement is entered into in consideration of the following matters:

WHEREAS, under the Federal Water Pollution Control Act ("Clean Water Act"), the United States Environmental Protection Agency has promulgated regulations, known as Phase I and Phase II regulations for permitting storm water discharges; and

WHEREAS, Phase II regulations require all non-exempted Small MS4s including but not limited to school districts to obtain a National Pollutant Discharge Elimination System Permit; and

WHEREAS, on April 30, 2003, the State Water Resources Control Board ("SWRCB") has adopted a Water Quality Order No. 2003-0005-DWQ National Pollutant Discharge Elimination System (NPDES) General Permit No. CAS000004 Waste Discharge Requirements for Storm Water Discharges from Small Municipal Separate Storm Sewer Systems ("Small MS4 Permit") in order to be in compliance with the requirements of the Clean Water Act, and

WHEREAS, DISTRICT, although not yet designated under the SMS4 Permit, has determined that it is in their best interest to work towards Small MS4 Permit compliance and has been working with the San Diego County Superintendent of Schools along with other districts in San Diego county for almost 5 years to align DISTRICT policies and procedures with the requirements of the Small MS4 Permit; and

WHEREAS, AUTHORITY is offering to provide specific support services to assist DISTRICT to implement their Storm Water Management Plan in alignment with other districts to lower costs and simplify implementation; and

WHEREAS, DISTRICT and AUTHORITY understand that should DISTRICT be officially designated under the 2012 Small MS4 Permit by the Regional Water Quality Control Board, this Project Agreement does not apply and discussions and a separate agreement would need to be done if desired;

AGREEMENT

NOW, THEREFORE, AUTHORITY and the DISTRICT agree as follows:

SECTION I- Purpose of Project Agreement

The purpose of this Project Agreement is:

1. To assist the DISTRICT to make continuous improvement to comply with their Municipal Storm Water Management Plan (SWMP), including providing steps, processes and training to align with current rules, regulations, and best practices for storm water management.

2. To insofar as it is possible under the conditions and duties imposed under the DISTRICT's SWMP, reduce the amount of pollutants in storm water discharge from DISTRICT's facilities and sites and to work to comply with the discharge prohibitions as specified in the Small MS4 Permit, in accordance with the Environmental Protection Agency (EPA), State Water Resources Control Board (SWRCB), and the applicable Regional Water Quality Control Board (RWQCB).

3. To coordinate the establishment, revision, participation, direction and implementation of storm water pollution prevention measures in a fashion that will significantly reduce costs that would otherwise be incurred if the DISTRICT acted to comply individually by having AUTHORITY guide and support multiple districts in the same manner and timeline.

SECTION II - Definitions

Unless the context otherwise requires, the terms defined in this section shall for all purposes of this Project Agreement have the meanings herein specified.

1. Facility/Site. The term "Facility" shall mean any DISTRICT owned property.

2. MS4 OR SMS4. The term "MS4" stands for "Municipal Separate Storm Sewer System" and shall mean a system for getting storm water from or off of a Site into other drainage systems, including but not limited to streets, catch basins, curbs, gutters, ditches, parking lots, man-made channels and storm drains.

3. Regional Board. The term "Regional Board" or RWQCB shall mean the applicable Regional Water Quality Control Board.

4. Small MS4 Permit. The term "Small MS4 Permit" shall mean the National Pollutant Discharge Elimination System ("NPDES") General Permit for Waste Discharge

Requirements for Storm Water Discharges from Small Municipal Separate Storm Sewer Systems, adopted by the SWRCB and as amended from time to time.

5. SWMP. The term "SWMP" shall mean the DISTRICT's Storm Water Management Plan.

6. SWRCB. The term "SWRCB" shall mean the State Water Resources Control Board.

SECTION III - AUTHORITY Responsibilities & Schedule

AUTHORITY shall have the following responsibilities:

1. Between October 1, and June 30, annually, AUTHORITY shall visit a DISTRICT site. This visit can be at any site the DISTRIT wishes to identify. The purpose of the site visit is to 1) evaluate and document progress made on the DISTRICT's SWMP implementation plan via a verbal interview, 2) identify items, either at the site being visited, or throughout the DISTRICT that the DISTRICT wishes to work on during the next annual period, and 3) provide DISTRICT or site specific training and recommendations to assist DISTRICT with their SWMP implementation process.

2. Based on the site visit and interview, an Annual Report will be prepared detailing the progress made by the DISTRICT, with a cover letter explaining the report, and a Quick Look worksheet to be used by DISTRICT to track progress. This documentation will be provided within 4 weeks of the site visit.

3. Once annually, typically in September, AUTHORITY will host a group in-service for all districts currently managing their SWMP with support from AUTHORITY. This training session will provide a review of overall progress, a status report of the State of California's implementation of the SMS4 Permit, updates on current legal concerns and legislation related to School District's and stormwater, and other pertinent information to assist DISTRICT with their ongoing efforts to manage stormwater concerns, along with training and support to successfully implement items on the current year's plan.

4. General Assistance: AUTHORITY shall provide phone and email support for questions or concerns related to the implementation of the DISTRICT's SWMP or related issues. Should an issue require more than 1-hour of specific support or any outside consultant services, AUTHORITY will provide a proposal for Additional Services and if DISTRICT wishes to hire AUTHORITY to assist, a separate Amendment to this Project Agreement will be entered and signed by both parties.

5. Periodically throughout the year, AUTHORITY identifies various specific support tools, such as stormwater themed calendars, posters, or other materials. Said materials will be offered to DISTRICT via Truck Mail for DISTRICT to distribute to their sites and administrative centers as they deem appropriate. AUTHORITY works on behalf of the DISTRICT to obtain said materials at no cost. Should items be identified that would incur a cost to the DISTRICT, said offerings will be at the sole option of the DISTRICT to purchase and implement outside of this Project Agreement.

6. AUTHORITY shall conduct required selection processes to hire appropriate consultants on behalf of the DISTRICT. AUTHORITY shall ensure that all consultants are selected in accordance with all applicable laws, including the Education Code and Public Contract Code. AUTHORITY shall further ensure that all consultants selected are appropriately licensed or certified, as applicable. The AUTHORITY shall enter into such agreements as it determines to be necessary.

SECTION IV - Responsibilities of DISTRICT

The DISTRICT shall have the following responsibilities:

1. The DISTRICT shall work reasonably with AUTHORITY to facilitate the annual visits.

2. The DISTRICT shall be responsible for the costs associated with the DISTRICT's staff or administrative time expended to comply with the terms and conditions of their SWMP.

SECTION V - Penalties and Fines

Any penalties or fines levied by a regulatory agency which are the result of noncompliance with the terms of the Small MS4 Permit**,** or any other stormwater related issues shall be the sole responsibility of the DISTRICT.

SECTION VI – Record Retention

The AUTHORITY shall retain all records related to this Project Agreement for a period of five (5) years, notwithstanding that DISTRICT shall be responsible for maintaining its own records.

SECTION VII - Term and Additional Parties

This Project Agreement shall become effective on the date of final approval by the AUTHORITY and shall remain in effect for five (5) years or the DISTRICT provides a written request to terminate this Project Agreement to AUTHORITY 30 days in advance of termination date. It is

intended that this Agreement can be extended or amended consistent with the intent of the parties.

Balance of this page intentionally left blank.

SECTION VIII – Fees & Billing

1. AUTHORITY shall be paid a fixed fee per fiscal year according to the number of sites owned and developed by DISTRICT as per the following Fee Matrix:

Number of Sites	2012-13 (Same as 2007-2008)	2013-14	2014-15	2015-16	2016-17	Total Over 5 Years
1	$ 1,957	$ 1,957	$ 2,054	$ 2,157	$ 2,265	$ 10,389
2	$ 2,162	$ 2,162	$ 2,270	$ 2,384	$ 2,503	$ 11,480
3	$ 2,368	$ 2,368	$ 2,486	$ 2,610	$ 2,741	$ 12,572
4	$ 2,573	$ 2,573	$ 2,702	$ 2,837	$ 2,979	$ 13,665
5	$ 2,779	$ 2,779	$ 2,918	$ 3,064	$ 3,217	$ 14,757
6	$ 2,985	$ 2,985	$ 3,134	$ 3,291	$ 3,455	$ 15,849
7	$ 3,190	$ 3,190	$ 3,350	$ 3,517	$ 3,693	$ 16,941
8	$ 2,743	$ 2,743	$ 2,880	$ 3,024	$ 3,175	$ 14,565
9	$ 3,602	$ 3,602	$ 3,782	$ 3,971	$ 4,169	$ 19,126
10	$ 3,807	$ 3,807	$ 3,998	$ 4,198	$ 4,408	$ 20,218
11	$ 4,013	$ 4,013	$ 4,214	$ 4,424	$ 4,646	$ 21,310
12	$ 4,219	$ 4,219	$ 4,430	$ 4,651	$ 4,884	$ 22,402
13	$ 4,424	$ 4,424	$ 4,646	$ 4,878	$ 5,122	$ 23,494
14	$ 4,630	$ 4,630	$ 4,862	$ 5,105	$ 5,360	$ 24,587
15	$ 4,836	$ 4,836	$ 5,078	$ 5,332	$ 5,598	$ 25,679
16	$ 5,042	$ 5,042	$ 5,294	$ 5,558	$ 5,836	$ 26,771
17	$ 5,247	$ 5,247	$ 5,510	$ 5,785	$ 6,074	$ 27,863
18	$ 5,453	$ 5,453	$ 5,726	$ 6,012	$ 6,312	$ 28,956
19	$ 5,659	$ 5,659	$ 5,942	$ 6,239	$ 6,551	$ 30,048
20	$ 5,864	$ 5,864	$ 6,157	$ 6,465	$ 6,789	$ 31,140
21	$ 6,070	$ 6,070	$ 6,373	$ 6,692	$ 7,027	$ 32,232
22	$ 6,276	$ 6,276	$ 6,589	$ 6,919	$ 7,265	$ 33,324
23	$ 6,481	$ 6,481	$ 6,805	$ 7,146	$ 7,503	$ 34,417
24	$ 6,687	$ 6,687	$ 7,021	$ 7,372	$ 7,741	$ 35,509
25	$ 6,893	$ 6,893	$ 7,237	$ 7,599	$ 7,979	$ 36,601
26	$ 7,098	$ 7,098	$ 7,453	$ 7,826	$ 8,217	$ 37,693
27	$ 7,304	$ 7,304	$ 7,669	$ 8,053	$ 8,455	$ 38,786
28	$ 7,510	$ 7,510	$ 7,885	$ 8,280	$ 8,693	$ 39,878
29	$ 7,715	$ 7,715	$ 8,101	$ 8,506	$ 8,932	$ 40,970
30	$ 7,921	$ 7,921	$ 8,317	$ 8,733	$ 9,170	$ 42,062
31	$ 8,127	$ 8,127	$ 8,533	$ 8,960	$ 9,408	$ 43,154
32	$ 8,333	$ 8,333	$ 8,749	$ 9,187	$ 9,646	$ 44,247
33	$ 8,538	$ 8,538	$ 8,965	$ 9,413	$ 9,884	$ 45,339
34	$ 8,744	$ 8,744	$ 9,181	$ 9,640	$ 10,122	$ 46,431
35	$ 8,950	$ 8,950	$ 9,397	$ 9,867	$ 10,360	$ 47,523
36	$ 9,155	$ 9,155	$ 9,613	$ 10,094	$ 10,598	$ 48,616
37	$ 9,361	$ 9,361	$ 9,829	$ 10,320	$ 10,836	$ 49,708
38	$ 9,567	$ 9,567	$ 10,045	$ 10,547	$ 11,075	$ 50,800
39	$ 9,772	$ 9,772	$ 10,261	$ 10,774	$ 11,313	$ 51,892
40	$ 9,978	$ 9,978	$ 10,477	$ 11,001	$ 11,551	$ 52,984

2. AUTHORITY shall bill for annual cost for municipal stormwater support within the first quarter of each fiscal year. Payments are due within 30 days of receipt of an acceptable invoice from AUTHORITY. Such invoice shall clearly state the fiscal year, the number of sites, and amount due.

3. In determining the number of Sites, the DISTRICT shall account for all property owned, as well as property leased. DISTRICT is responsible to notify AUTHORITY of any changes in property counts.

SECTION IX - Additional Services

Additional services may be requested by DISTRICT. Requests for additional services must be in writing and will become an amendment to this Project Agreement. Additional services may be a negotiated lump sum, or be based on time and materials. Rates are as follows:

Technical support - $110.00/hr.
Consultants/Lab/Other – At cost + 10%

SECTION X - Disposition of Funds Upon Termination

Should the DISTRICT or AUTHORITY terminate their involvement, there will be no refund due if the annual visit has occurred for that fiscal year. Should this Project Agreement be terminated prior to the annual visit, and the annual fee is not paid, there will be no amount due. Should this Project Agreement be terminated after payment, but prior to the annual visit, a refund will be made for services not yet provided as determined jointly by AUTHORITY and DISTRICT.

SECTION XI - Miscellaneous

1. AUTHORITY shall give a minimum of sixty (60) calendar day notice if services are no longer being offered by AUTHORITY.

2. This Project Agreement shall only be effective upon execution by both the AUTHORITY and DISTRICT.

3. This Project Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

4. If any provision of this Project Agreement is held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Project Agreement unless elimination of such provision materially alters the rights and obligations set forth herein.

5. Each Party declares that prior to the execution of this Project Agreement, it has had an opportunity to review and understand the contents, rights and responsibilities herein. The Parties have further had the opportunity to seek independent legal advice regarding this Project Agreement.

IN WITNESS WHEREOF, EACH PARTICIPATING PARTY HAS EXECUTED THIS AGREEMENT ON THE DATE ADJACENT TO THE SIGNATURE OF ITS REPRESENTATIVE.

DATE:_____ AGENCY: SAN DIEGO COUNTY SUPERINTENDENTOF SCHOOLS

BY: _____
Lora Duzyk
Assistant Superintendent
Business Services

DATE:_____ DISTRICT: _____

BY: _____
(signature)

PRINT NAME: _____

PRINT TITLE: _____

DISTRICT ADDRESS:_____

Cardiff School District
Cardiff-By-The-Sea, California 92007

December 13, 2012

ITEM: APPROVE BUDGET CHANGES THROUGH 10/31/12

BACKGROUND

The Governing Board must approve budget changes. The budget changes are divided into four sections; **"RESTRICTED ENDING BALANCES**" is used for funds from the prior year that were not expended and now must be budgeted in the appropriate expense category; **"CARRYOVER"** is for funds that were allocated last year and not spent and now must be budgeted in the appropriate expense accounts; **"NEW FUNDS"** represents new income and expenses and **"MISCELLANOUS CHANGES"** are increases/decreases to expenditure accounts for a variety of reasons.

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes. Major changes are:

- Recording of the total 4 year iPad Lease. The total amount is $288,506. That is recorded as an increase in books/supplies and then an increase in the other income. The net effect on the budget for that item is zero. The annual lease payment of $75,484 is recorded as Other Outgo ($36,119 + $39,365). At budget time, the expenditure was recorded under equipment ($27,532); the SEA portion of the lease was not recorded as income or expense. The total net change is an increase of expenditures in the amount of $8,587.
- Increase in Property Taxes due to Assessed Valuation increase.

FINANCIAL IMPLICATIONS

The changes are as follows:

Certificated Salaries	Decrease	$ 10,882
Classified Salaries	Increase	$ 12,951
Employee Benefits	Increase	$ 9,276
Books/Supplies	Increase	$364,296
Other Services	Increase	$ 45,273
Equipment	Decrease	$ 27,532
Other Outgo	Increase	$ 81,258
Income	Increase	$631,638

RECOMMENDATION

It is recommended that the board approve the budget changes through October 31, 2012.

BUDGET CHANGES
Thru 10/31/2012

		Certificated Salaries	Classified Salaries	Employee Benefits	Books/ Supplies	Other Services	Equipment	Other Outgo	Revenue	Revenue Source
RESTRICTED ENDING BALANCES										
Restricted Lottery					22,089					
Ed Jobs Funding			3,652	563					4,215	F
Title III LEP					1,106				1,106	F
Title III Immigrant					148				148	F
Title III Immigrant-consortium					(200)			5,748	6,689	F
Mental Health						29,236				
EIA					2,400					
CARRYOVER										
Tech Budget						1,703				
GATE Academies						360				
Instructional Materials					15,290					
Field Trips					1,000	3,799				
Governor's Challenge (07-08)					962					
Cox Foundation					1,340					
NEW FUNDS										
Property Tax Increase									225,000	RL
Donation					2,330				2,330	L
iPad Insurance									4,230	L
6th Grade Camp						12,900			12,900	L
COBRA Payments				24,354					24,354	L
Mandate payments									823	S
Music Boosters						1,500			1,500	L
BTSA						13,046			13,046	S
Prior year lottery									4,154	S
Prior year lottery-restricted					4,261				4,261	S
MISC CHANGES										
Salary Changes	new hires/movement	(4,010)	4,204	(15,897)						
Transportation						(11,999)			(81)	S
Insurance premium/P&L						(472)				
iPad - record total lease					288,506		(27,532)	36,119	288,506	O
iPad - SEA Contribution								39,365	39,365	L
iPad Tools/Covers					21,912					
GATE Teacher to classified		(6,872)	5,095	256						
Tech budget - projector					4,800	(4,800)				
Basic Aid Reduction									(908)	S
Title III LEP					(1,648)			26		
TOTAL		**(10,882)**	**12,951**	**9,276**	**364,296**	**45,273**	**(27,532)**	**81,258**	**631,638**	

Cardiff School District
Cardiff-By-The-Sea, California 92007

December 13, 2012

ITEM: **AUTHORIZE DISTRICT CERTIFICATION OF FIRST INTERIM BUDGET STATE REPORT FOR PERIOD ENDING OCTOBER 31, 2012**

BACKGROUND

Each year, the California State Department of Education requires that districts submit Interim Reports on the status of the district budget to reflect revenues and expenditures as of October 31st and January 31st of the school year. These reports allow the district to make appropriate budget transfers or to take any other appropriate action to ensure the fiscal health of the district for the current and succeeding fiscal years. The Board of Trustees and the County Superintendent of Schools must certify the Interim Reports.

CURRENT CONSIDERATIONS

The Interim Report, detailing the status of the district budget as of October 31, 2012 is provided to the Trustees. The required items include: Fund data for the General Fund provided in the SACS format; average daily attendance report; revenue limit summary; criteria and standards; projected cash flow; and a multi-year projection.

FINANCIAL IMPLICATIONS

Positive certification of the first period interim report sets the stage for any budget revisions or personnel action, which may be required to ensure the long-term fiscal health of the District.

RECOMMENDATION

It is respectfully recommended that the Board approve the First Interim Report.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 13, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Sandie Luehrs Telephone: 760-632-5890

Title: Director, Fiscal Services E-mail: sandie.luehrs@cardiffschools.com

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	735.30	724.85	724.85	724.85	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	735.30	724.85	724.85	724.85	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	735.30	724.85	724.85	724.85	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,196.54	6,196.54	6,196.54
2. Inflation Increase	0041	198.00	198.00	198.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,394.54	6,394.54	6,394.54
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,394.54	6,394.54	6,394.54
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	14.78	14.78	14.78
c. Revenue Limit ADA	0033	735.30	724.85	724.85
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	4,712,773.00	4,645,795.60	4,645,795.60
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	4,712,773.00	4,645,795.60	4,645,795.60
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,663,144.20	3,611,084.00	3,611,084.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	75,000.00	75,000.00	75,000.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	35,000.00	35,000.00	35,000.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	40,000.00	40,000.00	40,000.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,703,144.20	3,651,084.00	3,651,084.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	5,490,110.00	5,715,110.00	5,715,110.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,490,110.00	5,715,110.00	5,715,110.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00	0.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	10,099.00	10,099.00	10,099.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	- - -	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	10,099.00	10,099.00	10,099.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	10,099.00	10,099.00	10,099.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	6,353.00	6,353.00	6,353.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	4,206.00	4,206.00	4,206.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,477,622.00	5,702,622.00	182,174.27	5,702,622.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	302,738.00	353,486.00	(66,916.20)	353,486.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,935.00	388,614.00	219,043.12	388,614.00	0.00	0.0%
5) TOTAL, REVENUES			6,084,295.00	6,444,722.00	334,301.19	6,444,722.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,941,438.00	2,935,472.00	794,704.85	2,935,472.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,068,937.00	1,077,349.00	311,550.73	1,077,349.00	0.00	0.0%
3) Employee Benefits		3000-3999	891,027.00	900,161.00	233,802.58	900,161.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,536.00	525,674.00	407,525.82	525,674.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	465,440.00	486,272.00	207,976.30	486,272.00	0.00	0.0%
6) Capital Outlay		6000-6999	27,532.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	75,484.00	75,483.74	75,484.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,933.00)	(4,933.00)	0.00	(4,933.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,578,977.00	5,995,479.00	2,031,044.02	5,995,479.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			505,318.00	449,243.00	(1,696,742.83)	449,243.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(576,726.00)	(598,432.00)	0.00	(598,432.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(611,755.00)	(344,955.00)	288,506.24	(344,955.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,437.00)	104,288.00	(1,408,236.59)	104,288.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,896,146.61	1,896,146.61		1,896,146.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,146.61	1,896,146.61		1,896,146.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,146.61	1,896,146.61		1,896,146.61		
2) Ending Balance, June 30 (E + F1e)			1,789,709.61	2,000,434.61		2,000,434.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,500.00	1,500.00		1,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,210,753.00	1,014,513.00		1,014,513.00		
Unassigned/Unappropriated Amount		9790	577,456.61	984,421.61		984,421.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,099.00	10,099.00	3,995.00	10,099.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	53,081.00	53,081.00	(0.70)	53,081.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,256,971.00	5,481,971.00	(3,301.39)	5,481,971.00	0.00	0.0%
Unsecured Roll Taxes		8042	180,058.00	180,058.00	180,942.66	180,058.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	538.70	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,500,209.00	5,725,209.00	182,174.27	5,725,209.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(22,587.00)	(22,587.00)	0.00	(22,587.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,477,622.00	5,702,622.00	182,174.27	5,702,622.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	379,134.00	194,119.00	(83,538.00)	194,119.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	823.00	823.00	823.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	85,052.00	89,206.00	4,154.80	89,206.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	(161,448.00)	69,338.00	11,644.00	69,338.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			302,738.00	353,486.00	(66,916.20)	353,486.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	116,714.00	116,714.00	51,854.00	116,714.00	0.00	0.0%
Interest		8660	11,500.00	11,500.00	6,427.95	11,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	175,721.00	260,400.00	160,761.17	260,400.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			303,935.00	388,614.00	219,043.12	388,614.00	0.00	0.0%
TOTAL, REVENUES			6,084,295.00	6,444,722.00	334,301.19	6,444,722.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,595,254.00	2,589,288.00	679,310.17	2,589,288.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	346,184.00	346,184.00	115,394.68	346,184.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,941,438.00	2,935,472.00	794,704.85	2,935,472.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	334,140.00	342,552.00	81,243.57	342,552.00	0.00	0.0%
Classified Support Salaries		2200	217,767.00	217,767.00	78,690.57	217,767.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,747.00	105,747.00	35,249.00	105,747.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	327,783.00	327,783.00	99,571.26	327,783.00	0.00	0.0%
Other Classified Salaries		2900	83,500.00	83,500.00	16,796.33	83,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,068,937.00	1,077,349.00	311,550.73	1,077,349.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	243,000.00	242,510.00	66,905.97	242,510.00	0.00	0.0%
PERS		3201-3202	122,029.00	106,611.00	28,479.32	106,611.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	124,555.00	125,113.00	34,790.56	125,113.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	245,820.00	270,174.00	57,799.58	270,174.00	0.00	0.0%
Unemployment Insurance		3501-3502	44,105.00	44,196.00	12,532.01	44,196.00	0.00	0.0%
Workers' Compensation		3601-3602	66,046.00	66,085.00	18,259.52	66,085.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,472.00	25,472.00	4,460.62	25,472.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,000.00	20,000.00	10,575.00	20,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			891,027.00	900,161.00	233,802.58	900,161.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	40,000.00	26,198.07	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	149,536.00	195,828.00	91,619.16	195,828.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	289,846.00	289,708.59	289,846.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			189,536.00	525,674.00	407,525.82	525,674.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,950.00	33,795.00	8,276.05	33,795.00	0.00	0.0%
Dues and Memberships		5300	13,060.00	13,060.00	7,601.47	13,060.00	0.00	0.0%
Insurance		5400-5450	34,000.00	33,535.00	28,535.00	33,535.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,840.00	188,840.00	67,772.07	188,840.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,938.00	34,938.00	9,326.44	34,938.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,652.00	168,104.00	83,390.45	168,104.00	0.00	0.0%
Communications		5900	29,000.00	29,000.00	3,074.82	29,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			465,440.00	486,272.00	207,976.30	486,272.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	27,532.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,532.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	75,484.00	75,483.74	75,484.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	75,484.00	75,483.74	75,484.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,933.00)	(4,933.00)	0.00	(4,933.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,933.00)	(4,933.00)	0.00	(4,933.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,578,977.00	5,995,479.00	2,031,044.02	5,995,479.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(576,726.00)	(598,432.00)	0.00	(598,432.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(576,726.00)	(598,432.00)	0.00	(598,432.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(611,755.00)	(344,955.00)	288,506.24	(344,955.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	44,587.00	44,587.00	0.00	44,587.00	0.00	0.0%
2) Federal Revenue		8100-8299	257,339.00	269,497.00	8,289.20	269,497.00	0.00	0.0%
3) Other State Revenue		8300-8599	143,137.00	113,684.00	18,239.86	113,684.00	0.00	0.0%
4) Other Local Revenue		8600-8799	274,180.00	274,180.00	57,025.00	274,180.00	0.00	0.0%
5) TOTAL, REVENUES			719,243.00	701,948.00	83,554.06	701,948.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	552,293.00	547,377.00	163,869.20	547,377.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,618.00	179,157.00	40,386.68	179,157.00	0.00	0.0%
3) Employee Benefits		3000-3999	149,341.00	149,483.00	38,778.56	149,483.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,060.00	108,218.00	29,439.28	108,218.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	219,327.00	243,768.00	47,769.96	243,768.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,395.00	121,169.00	1,574.00	121,169.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,933.00	4,933.00	0.00	4,933.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,295,967.00	1,354,105.00	321,817.68	1,354,105.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(576,724.00)	(652,157.00)	(238,263.62)	(652,157.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	576,726.00	598,432.00	0.00	598,432.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			576,726.00	598,432.00	0.00	598,432.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2.00	(53,725.00)	(238,263.62)	(53,725.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,725.07	53,725.07		53,725.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,725.07	53,725.07		53,725.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,725.07	53,725.07		53,725.07		
2) Ending Balance, June 30 (E + F1e)			53,727.07	0.07		0.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	53,734.07	0.47		0.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(7.00)	(0.40)		(0.40)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	22,587.00	22,587.00	0.00	22,587.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			44,587.00	44,587.00	0.00	44,587.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	122,588.00	122,588.00	0.00	122,588.00	0.00	0.0%
Special Education Discretionary Grants		8182	23,942.00	23,942.00	0.00	23,942.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	5,774.00	621.00	5,774.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	4,215.00	4,437.58	4,215.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	67,466.00	67,466.00	0.00	67,466.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	31,193.00	31,193.00	0.00	31,193.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	1,700.00	2,763.00	571.69	2,763.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	10,450.00	11,556.00	2,658.93	11,556.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			257,339.00	269,497.00	8,289.20	269,497.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	33,714.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	70,735.00	70,735.00	13,978.00	70,735.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	13,409.00	17,670.00	4,261.86	17,670.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	25,279.00	25,279.00	0.00	25,279.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			143,137.00	113,684.00	18,239.86	113,684.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	274,180.00	274,180.00	57,025.00	274,180.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			274,180.00	274,180.00	57,025.00	274,180.00	0.00	0.0%
TOTAL, REVENUES			719,243.00	701,948.00	83,554.06	701,948.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	438,229.00	433,313.00	132,760.73	433,313.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	114,064.00	114,064.00	31,108.47	114,064.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			552,293.00	547,377.00	163,869.20	547,377.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	136,816.00	136,816.00	27,454.35	136,816.00	0.00	0.0%
Classified Support Salaries		2200	0.00	3,652.00	3,651.58	3,652.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	37,802.00	38,689.00	9,280.75	38,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			174,618.00	179,157.00	40,386.68	179,157.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,242.00	39,836.00	12,101.74	39,836.00	0.00	0.0%
PERS		3201-3202	27,303.00	27,588.00	6,386.74	27,588.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,111.00	24,388.00	6,214.88	24,388.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,740.00	37,740.00	8,318.92	37,740.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,995.00	7,989.00	2,248.38	7,989.00	0.00	0.0%
Workers' Compensation		3601-3602	11,950.00	11,942.00	3,369.90	11,942.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	138.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,341.00	149,483.00	38,778.56	149,483.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	80,060.00	108,218.00	29,439.28	108,218.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			80,060.00	108,218.00	29,439.28	108,218.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,200.00	75,201.00	13,028.00	75,201.00	0.00	0.0%
Travel and Conferences		5200	3,470.00	10,681.00	690.00	10,681.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	273.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	7,369.94	9,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,157.00	148,386.00	26,309.02	148,386.00	0.00	0.0%
Communications		5900	500.00	500.00	100.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,327.00	243,768.00	47,769.96	243,768.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	115,395.00	115,395.00	0.00	115,395.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	5,774.00	1,574.00	5,774.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,395.00	121,169.00	1,574.00	121,169.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,933.00	4,933.00	0.00	4,933.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,933.00	4,933.00	0.00	4,933.00	0.00	0.0%
TOTAL, EXPENDITURES			1,295,967.00	1,354,105.00	321,817.68	1,354,105.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	576,726.00	598,432.00	0.00	598,432.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			576,726.00	598,432.00	0.00	598,432.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			576,726.00	598,432.00	0.00	598,432.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,522,209.00	5,747,209.00	182,174.27	5,747,209.00	0.00	0.0%
2) Federal Revenue		8100-8299	257,339.00	269,497.00	8,289.20	269,497.00	0.00	0.0%
3) Other State Revenue		8300-8599	445,875.00	467,170.00	(48,676.34)	467,170.00	0.00	0.0%
4) Other Local Revenue		8600-8799	578,115.00	662,794.00	276,068.12	662,794.00	0.00	0.0%
5) TOTAL, REVENUES			6,803,538.00	7,146,670.00	417,855.25	7,146,670.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,493,731.00	3,482,849.00	958,574.05	3,482,849.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,243,555.00	1,256,506.00	351,937.41	1,256,506.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,040,368.00	1,049,644.00	272,581.14	1,049,644.00	0.00	0.0%
4) Books and Supplies		4000-4999	269,596.00	633,892.00	436,965.10	633,892.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	684,767.00	730,040.00	255,746.26	730,040.00	0.00	0.0%
6) Capital Outlay		6000-6999	27,532.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,395.00	196,653.00	77,057.74	196,653.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,874,944.00	7,349,584.00	2,352,861.70	7,349,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,406.00)	(202,914.00)	(1,935,006.45)	(202,914.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,029.00)	253,477.00	288,506.24	253,477.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,435.00)	50,563.00	(1,646,500.21)	50,563.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,949,871.68	1,949,871.68		1,949,871.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,949,871.68	1,949,871.68		1,949,871.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,949,871.68	1,949,871.68		1,949,871.68		
2) Ending Balance, June 30 (E + F1e)			1,843,436.68	2,000,434.68		2,000,434.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,500.00	1,500.00		1,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	53,734.07	0.47		0.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,210,753.00	1,014,513.00		1,014,513.00		
Unassigned/Unappropriated Amount		9790	577,449.61	984,421.21		984,421.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,099.00	10,099.00	3,995.00	10,099.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	53,081.00	53,081.00	(0.70)	53,081.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,256,971.00	5,481,971.00	(3,301.39)	5,481,971.00	0.00	0.0%
Unsecured Roll Taxes		8042	180,058.00	180,058.00	180,942.66	180,058.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	538.70	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,500,209.00	5,725,209.00	182,174.27	5,725,209.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(22,587.00)	(22,587.00)	0.00	(22,587.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	22,587.00	22,587.00	0.00	22,587.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,522,209.00	5,747,209.00	182,174.27	5,747,209.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	122,588.00	122,588.00	0.00	122,588.00	0.00	0.0%
Special Education Discretionary Grants		8182	23,942.00	23,942.00	0.00	23,942.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	5,774.00	621.00	5,774.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	4,215.00	4,437.58	4,215.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	67,466.00	67,466.00	0.00	67,466.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	31,193.00	31,193.00	0.00	31,193.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	1,700.00	2,763.00	571.69	2,763.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	10,450.00	11,556.00	2,658.93	11,556.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			257,339.00	269,497.00	8,289.20	269,497.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	33,714.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	70,735.00	70,735.00	13,978.00	70,735.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	379,134.00	194,119.00	(83,538.00)	194,119.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	823.00	823.00	823.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	98,461.00	106,876.00	8,416.66	106,876.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	(136,169.00)	94,617.00	11,644.00	94,617.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			445,875.00	467,170.00	(48,676.34)	467,170.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	116,714.00	116,714.00	51,854.00	116,714.00	0.00	0.0%
Interest		8660	11,500.00	11,500.00	6,427.95	11,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	175,721.00	260,400.00	160,761.17	260,400.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	274,180.00	274,180.00	57,025.00	274,180.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			578,115.00	662,794.00	276,068.12	662,794.00	0.00	0.0%
TOTAL, REVENUES			6,803,538.00	7,146,670.00	417,855.25	7,146,670.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,033,483.00	3,022,601.00	812,070.90	3,022,601.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	114,064.00	114,064.00	31,108.47	114,064.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	346,184.00	346,184.00	115,394.68	346,184.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,493,731.00	3,482,849.00	958,574.05	3,482,849.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	470,956.00	479,368.00	108,697.92	479,368.00	0.00	0.0%
Classified Support Salaries		2200	217,767.00	221,419.00	82,342.15	221,419.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,747.00	105,747.00	35,249.00	105,747.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	327,783.00	327,783.00	99,571.26	327,783.00	0.00	0.0%
Other Classified Salaries		2900	121,302.00	122,189.00	26,077.08	122,189.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,243,555.00	1,256,506.00	351,937.41	1,256,506.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	283,242.00	282,346.00	79,007.71	282,346.00	0.00	0.0%
PERS		3201-3202	149,332.00	134,199.00	34,866.06	134,199.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	148,666.00	149,501.00	41,005.44	149,501.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	283,560.00	307,914.00	66,118.50	307,914.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,100.00	52,185.00	14,780.39	52,185.00	0.00	0.0%
Workers' Compensation		3601-3602	77,996.00	78,027.00	21,629.42	78,027.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,472.00	25,472.00	4,460.62	25,472.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,000.00	20,000.00	10,713.00	20,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,040,368.00	1,049,644.00	272,581.14	1,049,644.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	40,000.00	26,198.07	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	229,596.00	304,046.00	121,058.44	304,046.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	289,846.00	289,708.59	289,846.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			269,596.00	633,892.00	436,965.10	633,892.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,200.00	75,201.00	13,028.00	75,201.00	0.00	0.0%
Travel and Conferences		5200	33,420.00	44,476.00	8,966.05	44,476.00	0.00	0.0%
Dues and Memberships		5300	13,060.00	13,060.00	7,874.47	13,060.00	0.00	0.0%
Insurance		5400-5450	34,000.00	33,535.00	28,535.00	33,535.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,840.00	188,840.00	67,772.07	188,840.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,938.00	43,938.00	16,696.38	43,938.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	269,809.00	316,490.00	109,699.47	316,490.00	0.00	0.0%
Communications		5900	29,500.00	29,500.00	3,174.82	29,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			684,767.00	730,040.00	255,746.26	730,040.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	27,532.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,532.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	115,395.00	115,395.00	0.00	115,395.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	5,774.00	1,574.00	5,774.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	75,484.00	75,483.74	75,484.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,395.00	196,653.00	77,057.74	196,653.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,874,944.00	7,349,584.00	2,352,861.70	7,349,584.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,029.00	35,029.00	0.00	35,029.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	288,506.00	288,506.24	288,506.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,029.00)	253,477.00	288,506.24	253,477.00	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
6300	Lottery: Instructional Materials	0.47
Total, Restricted Balance		0.47

CARDIFF SCHOOL
MULTI YEAR PROJECTION

				2012/13		2013/14		2014/15
BEGINNING BALANCE				**1,949,872**		**2,000,435**		**1,999,757**
	Revenue Limit			5,747,209		5,856,848		5,968,681
	Federal Revenue			269,497		265,282		265,282
	State Revenue			467,170		511,046		521,501
	Local Revenue - Restricted	Special Ed		274,180		274,180		274,180
	Local Revenue from SEA	salaries		153,628		153,628		153,628
	All other Local Revenue			234,986		241,456		241,456
	TOTAL REVENUE			**7,146,670**		**7,302,441**		**7,424,728**
	Certificated Salaries			3,482,849		3,597,032		3,652,670
	Classified Salaries			1,256,506		1,277,911		1,303,469
	Employee Benefits			1,049,644		1,043,334		1,049,525
	Books/Supplies			633,892		583,365		303,365
	Services			730,040		711,034		743,957
	Tuition (Special Ed Regional)			115,395		189,929		218,720
	Title III Consortium			5,774		0		0
	Debt Service iPad Lease #1			75,484		75,484		75,484
	Debt Service iPad Lease #2			0		70,000		70,000
	TOTAL EXPENDITURES			**7,349,584**		**7,548,090**		**7,417,191**
EXCESS/(DEFICIENCY)				**(202,914)**		**(245,649)**		**7,537**
TRANSFERS OUT	Transfer to Deferred Maint	7619		**(35,029)**		**(35,029)**		**(35,029)**
OTHER SOURCES	Lease Proceeds	8972		**288,506**		**280,000**		**0**
ENDING BALANCE				**2,000,435**		**1,999,757**		**1,972,265**
RESERVES	Economic Uncertainty	Board Recommended		**(1,014,513)**		**(1,003,972)**		**(1,003,745)**
	Revolving Cash			**(1,500)**		**(1,500)**		**(1,500)**
	SDCOE Miti System							**(62,600)**
NET ENDING BALANCE				**984,422**		**994,285**		**904,420**
Classroom teachers				33		34		34
Property Tax Change				5.00%		2.00%		2.00%
TARGET RESERVE	(Difference between PT & RL)			**2,029,026**		**2,007,944**		**2,007,490**
BOARD RECOMMENDED RESERVE	(50% Difference between PT & RL)			**1,014,513**		**1,003,972**		**1,003,745**
STATE MINIMUM RESERVE	(4% of expenditures)			**295,385**		**303,325**		**298,089**

INCOME

						2012/13			2013/14				2014/15	
RL														
					General	**Restricted**	**Total**		**General**	**Restricted**	**Total**	**General**	**Restricted**	**Total**
	District of Choice			8011	10,099	0	10,099		10,099	0	10,099	10,099	0	10,099
	HOE			8021	53,081	0	53,081		53,081	0	53,081	53,081	0	53,081
	Secured			8041	5,481,971	0	5,481,971		5,591,610	0	5,591,610	5,703,443	0	5,703,443
	Unsecured			8042	180,058	0	180,058		180,058	0	180,058	180,058	0	180,058
	Special Ed	Prop Tax Trans		8091	(22,587)	22,587	0		(25,000)	25,000	0	(25,000)	25,000	0
	Special Ed			8097	0	22,000	22,000		0	22,000	22,000	0	22,000	22,000
		TOTAL			**5,702,622**	**44,587**	**5,747,209**		**5,809,848**	**47,000**	**5,856,848**	**5,921,681**	**47,000**	**5,968,681**
FEDERAL														
	Title I		3010	8290	0	67,466	67,466		0	67,466	67,466	0	67,466	67,466
	Ed Jobs-carryover		3205	8290	0	4,215	4,215		0	0	0	0	0	0
	Special Ed		3310	8181	0	122,588	122,588		0	122,588	122,588	0	122,588	122,588
	Special Ed		various	8182	0	23,942	23,942		0	23,942	23,942	0	23,942	23,942
	Title II (a)		4035	8290	0	31,193	31,193		0	31,193	31,193	0	31,193	31,193
	Title III Immigrant		4201	8290	0	8,537	8,537		0	8,537	8,537	0	8,537	8,537
	Title III		4203	8290	0	11,556	11,556		0	11,556	11,556	0	11,556	11,556
		TOTAL			**0**	**269,497**	**269,497**		**0**	**265,282**	**265,282**	**0**	**265,282**	**265,282**
STATE														
	EIA		7091	8311	0	70,735	70,735		0	70,735	70,735	0	72,362	72,362
	Transport		7230	8311	0	33,715	33,715		0	33,715	33,715	0	34,490	34,490
	Trans-BA Reduction		7230	8311	0	(33,715)	(33,715)		0	0	0	0	0	0
	CSR		0000	8434	379,134	0	379,134		389,110	0	389,110	389,349	0	389,349
	CSR-BA Reduction		0000	8434	(185,015)	0	(185,015)		0	0	0	0	0	0
	Mandated Costs		0000	8550	823	0	823		0	0	0	0	0	0
	Tier 3 Categoricals		0800	8590	286,226	0	286,226		286,226	0	286,226	292,809	0	292,809
	Lottery		1100	8560	89,206	0	89,206		94,647	0	94,647	95,640	0	95,640
	Restricted Lottery		6300	8560	*0*	17,670	17,670		0	22,715	22,715	0	22,954	22,954
	Special Ed		6500	8590	*0*	25,279	25,279		0	25,279	25,279	0	25,279	25,279
	Fair Share reduction	(9.57%:8.92%)		8590	(217,771)	0	(217,771)		(412,264)	0	(412,264)	(412,264)	0	(412,264)
	Misc			8590	883	0	883		883	0	883	883	0	883
		TOTAL			**353,486**	**113,684**	**467,170**		**358,602**	**152,444**	**511,046**	**366,417**	**155,085**	**521,501**
LOCAL														
	Special Ed		6500	8792	0	274,180	274,180		0	274,180	274,180	0	274,180	274,180
	Rental		0000	8650	116,714	0	116,714		116,714	0	116,714	116,714	0	116,714
	Interest		0000	8660	11,500	0	11,500		12,000	0	12,000	12,000	0	12,000
	Other		0000	8699	67,407	0	67,407		40,000	0	40,000	40,000	0	40,000
	SEA -iPad Lease #1		0000	8699	39,365	0	39,365		37,742	0	37,742	37,742	0	37,742
	SEA - iPae Lease #2		0000	8699	0	0	0		35,000	0	35,000	35,000	0	35,000
	SEA -Salaries			8699	153,628	0	153,628		153,628	0	153,628	153,628	0	153,628
		TOTAL			**388,614**	**274,180**	**662,794**		**395,084**	**274,180**	**669,264**	**395,084**	**274,180**	**669,264**
TOTAL REVENUE					**6,444,722**	**701,948**	**7,146,670**		**6,563,535**	**738,906**	**7,302,441**	**6,683,181**	**741,547**	**7,424,728**
DISTRICT CONTRIBUTION					**(598,432)**	**598,432**			**(660,607)**	**660,607**		**(710,401)**	**710,401**	
					5,846,290	**1,300,380**			**5,902,927**	**1,399,514**		**5,972,781**	**1,451,947**	

EXPENDITURES

				2012/13				2013/14				2014/15	
			General	Restricted	Total		General	Restricted	Total		General	Restricted	Total
Certificated Salaries	1100		2,589,288	433,313	3,022,601		2,684,752	446,698	3,131,450		2,722,547	454,721	3,177,268
	1200		0	114,064	114,064		0	115,409	115,409		0	118,755	118,755
	1300		346,184	0	346,184		350,173	0	350,173		356,647	0	356,647
	1900		0	0	0		0	0	0		0	0	0
	TOTAL		**2,935,472**	**547,377**	**3,482,849**		**3,034,925**	**562,107**	**3,597,032**		**3,079,194**	**573,476**	**3,652,670**
Classified Salaries	2100		342,552	136,816	479,368		349,403	139,552	488,955		356,391	142,343	498,734
	2200		217,767	3,652	221,419		222,122	0	222,122		226,565	0	226,565
	2300		105,747	0	105,747		107,862	0	107,862		110,019	0	110,019
	2400		327,783	0	327,783		334,339	0	334,339		341,025	0	341,025
	2900		83,500	38,689	122,189		85,170	39,463	124,633		86,873	40,252	127,125
	TOTAL		**1,077,349**	**179,157**	**1,256,506**		**1,098,896**	**179,015**	**1,277,911**		**1,120,874**	**182,595**	**1,303,469**
Employee Benefits	3100		242,510	39,836	282,346		250,381	46,374	296,755		254,034	47,312	301,345
	3200		106,611	27,588	134,199		107,896	27,838	135,735		110,054	28,247	138,301
	3300		125,113	24,388	149,501		127,615	24,876	152,491		130,395	25,373	155,768
	3400		270,174	37,740	307,914		275,274	37,740	313,014		275,274	37,740	313,014
	3500		44,196	7,989	52,185		45,472	8,152	53,624		46,201	8,317	54,518
	3600		66,085	11,942	78,027		67,960	12,184	80,144		69,049	12,430	81,479
	3700		25,472	0	25,472		11,571	0	11,571		5,100	0	5,100
	3900		20,000	0	20,000		0	0	0		0	0	0
	TOTAL		**900,161**	**149,483**	**1,049,644**		**886,170**	**157,164**	**1,043,334**		**890,107**	**159,419**	**1,049,525**
Books/Supplies	4100		40,000	0	40,000		40,000	0	40,000		40,000	0	40,000
	4200		0	0	0		0	0	0		0	0	0
	4300		195,828	108,218	304,046		177,236	86,129	263,365		177,236	86,129	263,365
	4400		289,846	0	289,846		280,000	0	280,000		0	0	0
	TOTAL		**525,674**	**108,218**	**633,892**		**497,236**	**86,129**	**583,365**		**217,236**	**86,129**	**303,365**
													0
	5100		0	75,201	75,201		0	75,201	75,201		0	75,201	75,201
Operating Expenses	5200		33,795	10,681	44,476		33,795	10,681	44,476		33,795	10,681	44,476
	5300		13,060	0	13,060		13,321	0	13,321		13,588	0	13,588
	5400		33,535	0	33,535		34,206	0	34,206		34,890	0	34,890
	5500		188,840	0	188,840		203,947	0	203,947		220,263	0	220,263
	5600		34,938	9,000	43,938		35,637	9,180	44,817		36,349	9,364	45,713
From Day Care	5750		(15,000)	0	(15,000)		(15,000)	0	(15,000)		(15,000)	0	(15,000)
	5800		168,104	148,386	316,490		155,234	125,108	280,342		162,996	131,363	294,359
	5900		29,000	500	29,500		29,725	0	29,725		30,468	0	30,468
	TOTAL		**486,272**	**243,768**	**730,040**		**490,865**	**220,170**	**711,034**		**517,349**	**226,608**	**743,957**
Equipment	6400		0	0	0		0	0	0		0	0	0
Tuition (Sp Ed Regional)	7141		0	115,395	115,395		0	189,929	189,929		0	218,720	218,720
	7211		0	5,748	5,748		0	0	0		0	0	0
Indirect	7310		(4,933)	4,933	0		(5,000)	5,000	0		(5,000)	5,000	0
Debt Service #1	7439		75,484	0	75,484		75,484	0	75,484		75,484	0	75,484
Debt Service #2	7439		0	0	0		70,000	0	70,000		70,000	0	70,000
	TOTAL		**70,551**	**126,076**	**196,627**		**140,484**	**194,929**	**335,413**		**140,484**	**223,720**	**364,204**
TOTAL			**5,995,479**	**1,354,079**	**7,349,558**		**6,148,576**	**1,399,514**	**7,548,090**		**5,965,244**	**1,451,947**	**7,417,191**
To Deferred Maint	**7619**		**35,029**	**0**	**35,029**		**35,029**	**0**	**35,029**		**35,029**	**0**	**35,029**
			6,030,508				**6,183,605**				**6,000,273**		
Income				701,948				738,906				741,547	
prior year carryover	ear carryover			53,725				0					
ENCROACHMENT				**598,406**				**660,607**				**710,401**	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)	Percent Change	Status
Current Year (2012-13)	735.30	724.85	-1.4%	Met
1st Subsequent Year (2013-14)	747.65	732.45	-2.0%	Met
2nd Subsequent Year (2014-15)	746.70	734.35	-1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2012-13)	774	763	-1.4%	Met
1st Subsequent Year (2013-14)	787	771	-2.0%	Met
2nd Subsequent Year (2014-15)	786	773	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	713	749	95.2%
Second Prior Year (2010-11)	734	765	95.9%
First Prior Year (2011-12)	735	775	94.8%
		Historical Average Ratio:	95.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	725	763	95.0%	Met
1st Subsequent Year (2013-14)	732	771	94.9%	Met
2nd Subsequent Year (2014-15)	734	773	95.0%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	Revenue Limit (Fund 01, Objects 8011, 8020-8089) First Interim Projected Year Totals	Percent Change	Status
Current Year (2012-13)	5,500,209.00	5,725,209.00	4.1%	Not Met
1st Subsequent Year (2013-14)	5,605,348.00	5,834,848.00	4.1%	Not Met
2nd Subsequent Year (2014-15)	5,712,591.00	5,946,681.00	4.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Assessed valuation increased by 5.3% for 12/13; changed budget year to reflect increase. Changed 13/14 and 14/15 based on 12/13 higher number. Projecting a 2% increase in 13/14 and 14/15.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2009-10)	4,922,666.73	5,621,227.70	87.6%
Second Prior Year (2010-11)	4,919,388.89	5,601,287.86	87.8%
First Prior Year (2011-12)	4,924,286.90	5,592,237.01	88.1%
		Historical Average Ratio:	87.8%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.8% to 91.8%**	**83.8% to 91.8%**	**83.8% to 91.8%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2012-13)	4,912,982.00	5,995,479.00	81.9%	Not Met
1st Subsequent Year (2013-14)	5,019,991.00	6,148,576.00	81.6%	Not Met
2nd Subsequent Year (2014-15)	5,090,175.00	5,965,244.00	85.3%	Met

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

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

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

Explanation:
(required if NOT met)

12/13 entered into iPad lease; projecting entering into a 2nd lease in the 13/14 year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	257,339.00	269,497.00	4.7%	No
1st Subsequent Year (2013-14)	257,339.00	265,282.00	3.1%	No
2nd Subsequent Year (2014-15)	257,339.00	265,282.00	3.1%	No

Explanation: (required if Yes)

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

Current Year (2012-13)	445,875.00	467,170.00	4.8%	No
1st Subsequent Year (2013-14)	491,344.00	511,046.00	4.0%	No
2nd Subsequent Year (2014-15)	598,996.00	521,502.00	-12.9%	Yes

Explanation: (required if Yes)
Recalculated CSR using assumption of flexibility continuing.

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

Current Year (2012-13)	578,115.00	662,794.00	14.6%	Yes
1st Subsequent Year (2013-14)	602,522.00	669,264.00	11.1%	Yes
2nd Subsequent Year (2014-15)	602,522.00	669,264.00	11.1%	Yes

Explanation: (required if Yes)
For 12/13 increase is due to actual other local income received. For 13/14 and 14/15 additional income from Foundation for donation to iPad lease payment.

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

Current Year (2012-13)	269,596.00	633,892.00	135.1%	Yes
1st Subsequent Year (2013-14)	269,596.00	583,365.00	116.4%	Yes
2nd Subsequent Year (2014-15)	269,596.00	303,365.00	12.5%	Yes

Explanation: (required if Yes)
For 12/13 recording of iPad lease as well as carryover; for 13/14 and 14/15

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

Current Year (2012-13)	684,898.00	730,040.00	6.6%	Yes
1st Subsequent Year (2013-14)	719,770.00	711,035.00	-1.2%	No
2nd Subsequent Year (2014-15)	757,428.00	743,957.00	-1.8%	No

Explanation: (required if Yes)
Carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	1,281,329.00	1,399,461.00	9.2%	Not Met
1st Subsequent Year (2013-14)	1,351,205.00	1,445,592.00	7.0%	Not Met
2nd Subsequent Year (2014-15)	1,458,857.00	1,456,048.00	-0.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	954,494.00	1,363,932.00	42.9%	Not Met
1st Subsequent Year (2013-14)	989,366.00	1,294,400.00	30.8%	Not Met
2nd Subsequent Year (2014-15)	1,027,024.00	1,047,322.00	2.0%	Met

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

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

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

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

Explanation: Other State Revenue (linked from 6A if NOT met)
Recalculated CSR using assumption of flexibility continuing.

Explanation: Other Local Revenue (linked from 6A if NOT met)
For 12/13 increase is due to actual other local income received. For 13/14 and 14/15 additional income from Foundation for donation to iPad lease payment.

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

Explanation: Books and Supplies (linked from 6A if NOT met)
For 12/13 recording of iPad lease as well as carryover; for 13/14 and 14/15

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	69,099.73	54,000.00	Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		54,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	27.1%	26.4%	26.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**9.0%**	**8.8%**	**8.8%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	104,288.00	6,030,508.00	N/A	Met
1st Subsequent Year (2013-14)	(678.93)	6,183,605.00	0.0%	Met
2nd Subsequent Year (2014-15)	(27,491.41)	6,000,273.00	0.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	2,000,434.68	Met
1st Subsequent Year (2013-14)	1,999,755.68	Met
2nd Subsequent Year (2014-15)	1,972,264.27	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	1,752,243.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	725	732	734
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	7,384,613.00	7,583,119.00	7,452,220.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,384,613.00	7,583,119.00	7,452,220.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	295,384.52	303,324.76	298,088.80
6. Reserve Standard - by Amount ($61,000 for districts with less than 1,001 ADA, else 0)	61,000.00	61,000.00	61,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**295,384.52**	**303,324.76**	**298,088.80**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,014,513.00	1,003,972.00	1,003,745.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	984,421.61	994,283.68	967,019.27
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.40)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,998,934.21	1,998,255.68	1,970,764.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	27.07%	26.35%	26.45%
District's Reserve Standard (Section 10B, Line 7):	**295,384.52**	**303,324.76**	**298,088.80**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2012-13)	(576,726.00)	(598,432.00)	3.8%	21,706.00	Met
1st Subsequent Year (2013-14)	(664,889.00)	(660,607.00)	-0.6%	(4,282.00)	Met
2nd Subsequent Year (2014-15)	(715,808.00)	(710,400.00)	-0.8%	(5,408.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases				
Certificates of Participation				
General Obligation Bonds	13		Bond Redemption Fund	7,664,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		General Fund	19,552

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

iPad Lease	4	Contribution from Foundation/district	General Fund	0

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	743,875	786,325	831,900	880,450
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

iPad Lease	0	75,489	75,489	75,489
Total Annual Payments:	743,875	861,814	907,389	955,939
Has total annual payment increased over prior year (2011-12)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Through the Bond Redemption Fund for the General Obligation Bond. Through a combination of general fund revenues and contribution from the Foundation for the iPad Lease.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? No

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	401,395.00	401,395.00
b. OPEB unfunded actuarial accrued liability (UAAL)	401,395.00	401,395.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2009	Jul 01, 2009

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	44,609.00	44,609.00
1st Subsequent Year (2013-14)	44,609.00	44,609.00
2nd Subsequent Year (2014-15)	44,609.00	44,609.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	25,472.00	25,472.00
1st Subsequent Year (2013-14)	11,571.00	11,571.00
2nd Subsequent Year (2014-15)	5,100.00	5,100.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	25,472.00	25,472.00
1st Subsequent Year (2013-14)	11,571.00	11,571.00
2nd Subsequent Year (2014-15)	5,100.00	5,100.00

d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	4	4
1st Subsequent Year (2013-14)	3	3
2nd Subsequent Year (2014-15)	1	1

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? No

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.2	41.2	41.2	41.2

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	35,140	

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	210,120	210,120	210,120
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	(74,704)	41,817	43,812
3. Percent change in step & column over prior year	-2.5%	1.4%	1.5%

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	31.9	33.2	33.2	33.2

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7. Yes

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 13,317

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	56,100	56,100	56,100
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	20,709	21,405	25,558
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	3.0	3.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	3,636

4. Amount included for any tentative salary schedule increases	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,300	10,300	10,300
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	3,829	3,989	6,474
3. Percent change in step and column over prior year	1.8%	1.1%	1.8%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	7,600	7,600	7,600
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Cardiff Elementary
68007 TF

2012-13 General Fund Cashflows

NO SACS MYP

Type: B

6/8/2012 7:48

Beginning Cash Balance

Line	Object	Resource	Description	Begin Bal	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th		CODE	July SY	August SY	Other Months SY	Fiscal Year Totals
					$ 1,606,832	$ 2,142,777	$ 1,678,916	$ 1,255,279	$ 762,202	$ 365,293	$ 1,665,925	$ 1,698,706	$ 1,471,110	$ 1,208,991	$ 849,719	$ 1,886,391	$ 1,873,619	$ 1,606,832	$ 1,606,832		2012-13			
Line	**8000-8998**		**Total Cash Inflows - CY Revenues**																					
1	**8000-8099**		**Revenue Limit (RL) Sources**																					
2	8011		State Aid Principal Apportionment (PA)	$ -	$ -	$ 567	$ 2,132	$ 777	$ -	$ -	$ -	$ 3,123	$ 127	$ 72	$ 414	$ 183	$ -	$ 7,396	$ 10,000		$ 1,570	$ 1,034	$ -	$ 10,000
3	8021-8047		Property Taxes	-	1,577	43,876	62,128	72,525	146,940	1,908,449	-	641,790	85,235	186,711	1,561,482	529,081	221,809	5,461,605	5,461,605		-	-	-	5,461,605
3.1	8011		$455 / ADA Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
3.5	8011		RDA Incremental Prop Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
3.7	8011		EPA Tax Initiative Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
3.9	8011		RDA One-Time Assets Liquidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
4	8096		Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
5	Multiple		Other RL Sources	-	-	-	-	5,500	-	-	-	5,500	-	-	-	-	5,500	16,500	22,000		5,500	-	-	22,000
6	**8000-8099**		**Subtotal Revenue Limit Sources**	-	1,577	44,444	64,260	78,802	146,940	1,908,449	-	650,414	85,363	186,783	1,561,897	529,264	227,309	5,485,501	5,493,605		7,070	1,034	-	5,493,605
7																								
8	**8100-8299**		**Federal Revenues**																					
9	8181&8182		Special Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,756	$ -	$ -	$ -	$ 33,378	$ 100,133	$ 133,511		$ -	$ -	$ 33,378	$ 133,511
10	8110		Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
11	8285	9068	Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
12	Multiple		Other Federal	-	-	-	-	-	-	-	20,729	-	-	20,729	-	-	20,729	62,187	82,916		-	-	20,729	82,916
13	**8100-8299**		**Subtotal Federal Revenues**	-	-	-	-	-	-	-	20,729	-	66,756	20,729	-	-	54,107	162,320	216,427		-	-	54,107	216,427
14																								
15	**8300-8599**		**Other State Revenues**																					
16	8311	6500&10	PA Sp. Ed. (SDUSD, Poway & Infant)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
17	8590		PA Categoricals	-	-	891	3,349	1,221	-	-	-	4,906	200	113	651	287	-	11,616	15,706		2,465	1,624	-	15,706
18	Multiple		PA Recomputations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
19	8311	7090&91	EIA	-	-	-	13,980	-	-	-	13,980	13,980	-	13,980	-	13,980	-	69,901	69,901		-	-	-	69,901
20	8311	7230	Pupil Transportation	-	-	3,372	3,034	3,034	-	-	6,068	3,034	3,034	3,034	3,034	3,034	3,037	33,715	33,715		-	-	-	33,715
21	8311	7240	Pupil Trans-Special Educ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
21.1	8590		Deferred Maintainence	-	-	-	-	-	25,506	-	-	-	-	-	-	-	-	25,506	25,506		-	-	-	25,506
22	8434		CSR K-3	-	-	-	112,214	-	-	-	-	-	112,214	-	-	-	-	224,428	408,051		183,623	-	-	408,051
23	8560		Lottery	-	-	-	-	-	-	-	-	27,014	-	-	27,014	-	-	54,028	108,056		27,014	-	27,014	108,056
24	8590		IMFRP	-	-	2,002	5,605	3,351	3,603	-	3,603	3,856	3,603	120	7,087	3,603	3,603	40,037	40,037		-	-	-	40,037
25	8590		Consolidated Cats 1 to 5	-	10,528	10,528	18,950	-	18,950	-	18,950	37,900	18,950	-	37,900	18,950	18,951	210,557	218,308		7,751	-	-	218,308
26	Multiple		Other State	-	378	378	681	681	681	-	681	681	681	681	681	681	681	7,563	7,563		-	-	-	7,563
27	Multiple		Basic Aid Reduction 9.57% & 455/ADA	-	(75,505)	(62,120)	(159,265)	(8,383)	(22,553)	-	(42,602)	(66,799)	-	-	-	-	-	(437,226)	(435,593)		-	-	1,633	(435,593)
28	**8300-8599**		**Subtotal Other State Revenues**	-	(64,599)	(44,949)	(1,452)	(97)	26,187	-	681	24,571	138,682	17,928	76,366	40,535	26,272	240,126	491,250		220,853	1,624	28,647	491,250
29																								
30	**8600-8799**		**Other Local Revenues**																					
31	8677	9025	ROP - Pass Through	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
32	8677	9065	ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
33	8792		PA Special Education - Pass Through	-	-	16,538	62,175	22,663	-	-	-	91,078	3,710	2,099	12,085	5,322	-	215,671	291,597		45,771	30,156	-	291,597
34	Multiple		Other Local	-	10,056	7,017	31,075	41,977	6,305	-	11,372	42,221	42,181	5,956	13,173	14,257	40,954	266,544	266,544		-	-	-	266,544
35	**8600-8799**		**Subtotal Other Local Revenues**	-	10,056	23,555	93,250	64,640	6,305	-	11,372	133,299	45,891	8,054	25,258	19,580	40,954	482,215	558,141		45,771	30,156	-	558,141
36																								
37	8900-8998		Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
38																								
39	**8000-8998**		**Total Cash Inflows - CY Revenues**	$ -	$ (52,965)	$ 23,050	$ 156,059	$ 143,346	$ 179,432	$ 1,908,449	$ 32,781	$ 808,284	$ 336,691	$ 233,494	$ 1,663,521	$ 589,378	$ 348,642	$ 6,370,162	$ 6,759,423		$ 273,694	$ 32,814	$ 82,754	$ 6,759,423
40																								
41	**1000-7998**		**Cash Outflows - CY Expenditures**																					
42	**1000-3999**		**Salaries & Benefits**																					
43	1000-1999		Certificated	$ -	$ 38,306	$ 315,790	$ 316,994	$ 323,252	$ 330,163	$ 330,710	$ -	$ 326,200	$ 334,491	$ 327,079	$ 336,150	$ 330,545	$ 346,294	$ 3,655,974	$ 3,655,974		$ -	$ -	$ -	$ 3,655,974
44	2000-2999		Classified	-	44,928	57,689	113,352	114,336	101,154	110,882	-	111,940	98,226	116,970	103,852	116,770	108,319	1,198,418	1,198,418		0	-	-	1,198,418
45	3000-3999		Benefits	-	32,727	53,627	92,607	98,736	91,526	93,108	-	92,629	90,978	93,086	92,927	93,496	102,910	1,028,358	1,028,358		-	-	-	1,028,358
46	**1000-3999**		**Subtotal Salaries & Benefits**	-	115,961	427,106	522,953	536,324	522,844	534,700	-	530,769	523,695	537,136	532,928	540,811	557,524	5,882,750	5,882,750		0	-	-	5,882,750
47																								
48	**4000-7998**		**Other Expenditures**																					
49	4000-4999		Supplies	$ -	$ 21,675	$ 63,572	$ 14,297	$ 15,114	$ 15,391	$ 10,162	$ -	$ 16,114	$ 20,183	$ 9,200	$ 12,061	$ 11,772	$ 19,049	228,591	$ 249,424		$ 20,833	$ -	$ -	249,424
50	5500-5599		Utilities	-	106	17,669	21,617	25,640	13,142	16,892	-	12,378	15,448	11,887	14,619	10,477	14,534	174,408	195,048		20,640	-	-	195,048
51	5000-5999		Other Services (Excl. Utilities)	-	32,585	25,455	22,960	73,070	26,767	37,601	-	33,732	37,727	34,542	63,580	33,646	38,333	459,998	517,131		57,133	-	-	517,131
52	6000-6999		Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
52.1	7200-7299		Pass Through Revenues	-	-	-	-	-	-	-	-	2,166	-	-	528	-	1,611	4,305	4,305		-	-	-	4,305
53	7000-7998		Transfers Out, Other Uses & Outgo	-	494	-	-	-	328	35,003	-	720	1,757	-	3,132	5,446	18,148	65,029	65,029		-	-	-	65,029
54	**4000-7998**		**Subtotal Other Expenditures**	-	54,860	106,695	58,874	113,824	55,628	99,658	-	65,111	75,116	55,630	93,921	61,340	91,676	932,331	1,030,937		98,606	-	-	1,030,937
55																								
56	**1000-7998**		**Total Cash Outflows - CY Expenditures**	$ -	$ 170,821	$ 533,801	$ 581,827	$ 650,148	$ 578,472	$ 634,358	$ -	$ 595,879	$ 598,811	$ 592,766	$ 626,849	$ 602,150	$ 649,200	$ 6,815,081	$ 6,913,687		$ 98,606	$ -	$ -	$ (154,264)
57																								

Cardiff Elementary
68007 TF

2012-13 General Fund Cashflows

NO SACS MYP

Type: B

6/8/2012 7:48

				Begin Bal	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th		M	July SY	August SY	Other Months SY	Fiscal Year
58	**9111-9499**	**Assets (Excluding 9110 Cash)**																						
59	9111-9199	Other Cash Equivlants		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
60	9200-9299	Receivables (Excl. deferrals listed below		-	2,131	2,131	2,131	2,131	2,131	26,540	-	-	-	-	-	-	-	37,195			-	-	-	37,195
61	9200-9299	Deferrals - Principal Apportionment		-	57,226	44,760	-	-	-	-	-	-	-	-	-	-	-	101,986			-	-	-	101,986
62	9200-9299	Deferrals - CSR		-	228,007	-	-	-	-	-	-	-	-	-	-	-	-	228,007			-	-	-	228,007
63	9200-9299	Deferrals - Consolidated Cats 1 to 5		-	7,751	-	-	-	-	-	-	-	-	-	-	-	-	7,751			-	-	-	7,751
64	9200-9299	Receivables - Lottery		-	24,615	-	-	11,594	-	-	-	-	-	-	-	-	-	36,209			-	-	-	36,209
65	9300-9319	Temporary Loans / Due From		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
66	9320-9499	Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
67																								
68	**9111-9499**	**Change in Assets (Excl. 9110 Cash)**		$ -	$ 319,730	$ 46,891	$ 2,131	$ 13,725	$ 2,131	$ 26,540	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 411,148			$ -	$ -	$ -	$ 411,148
69																								
70	**9500-9659**	**Current Liabilities**																						
71	9500-9599	Payables		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
72	9600-9619	Temporary Loans / Due To		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
73	9629-9649	Other Liabilities (Excluding TRANs)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
74	9650-9659	Deferred Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
75																								
76	**9500-9659**	**Change in Current Liabilities**		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
77																								
78	**Multiple**	**Other Activity**																						
79	9793	Audit Adjustments		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
80	9795	Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
81	7999	Expense Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
82	8999	Revenue Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
83	9910	Payroll Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
84		Treasury Reconciling Items		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
85																								
86	**Multiple**	**Total Other Activity**		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
87																								
88	**Ending Balance WITHOUT TRANs Borrowing**			$ -	$ 1,702,777	$ 1,238,916	$ 815,279	$ 322,202	$ (74,707)	$ 1,225,925	$ 1,258,706	$ 1,471,110	$ 1,208,991	$ 849,719	$ 1,886,391	$ 1,873,619	$ 1,573,061	$ 1,573,061	$ 1,452,568		$ 49,806	$ 32,814	$ -	$ 82,620
89																								
90	**Multiple**	**TRANs Borrowing**																						
91	9640	TRANS Principal Amounts		$ -	$ 440,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 440,000			$ -	$ -	$ -	$ 440,000
92	8660	TRANS Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
93	5800	TRANS Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
94	9135 & 9640	TRANS Repayment		-	-	-	-	-	-	-	-	(440,000)	-	-	-	-	-	(440,000)			-	-	-	(440,000)
95																								
96	**Multiple**	**Total TRANS Borrowing**		$ -	$ 440,000	$ -	$ -	$ -	$ -	$ -	$ -	$ (440,000)	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
97																								
98	**9110**	**Ending Cash Balance WITH TRANs**		$ -	$ 2,142,777	$ 1,678,916	$ 1,255,279	$ 762,202	$ 365,293	$ 1,665,925	$ 1,698,706	$ 1,471,110	$ 1,208,991	$ 849,719	$ 1,886,391	$ 1,873,619	$ 1,573,061	$ 1,573,061						

11-12 Projected Ending Cash Balance		$ 1,611,838	$ 1,199,379	$ 856,818	$ 321,255	$ 175,539	$ 175,539	$ 1,585,693	$ 1,568,362	$ 1,381,555	$ 1,381,555	$ 1,381,555	$ 1,381,555	$ 1,606,832		
10-11 Ending Cash Balance		1,750,492	1,235,025	859,208	487,153	206,590		1,633,643	1,752,462	1,300,504	1,110,744	1,794,992	1,880,798	1,473,828		
09-10 Ending Cash Balance		2,264,819	1,857,381	1,529,955	1,140,714	777,411		2,236,342	1,608,540	1,508,785	1,247,767	1,455,212	1,515,311	1,327,819		
08-09 Ending Cash Balance		1,846,676	1,424,819	921,316	759,982	336,543		1,697,532	1,128,848	842,175	457,043	921,504	905,516	717,319		
07-08 Ending Cash Balance		79,854	50,160	112,801	122,358	19,329		271,704	493,491	92,939	114,164	939,231	864,842	606,877		
06-07 Ending Cash Balance		51,591	137,058	101,327	42,176	73,295		926,591	552,527	521,631	226,258	552,517	629,019	251,106		
05-06 Ending Cash Balance		263,666	10,838	73,298	51,917	59,251		1,127,822	916,246	789,946	348,285	649,432	576,184	220,486		
04-05 Ending Cash Balance		293,257	3,573	257,203	496,166	136,415		994,273	907,089	980,901	475,331	484,938	732,025	236,034		

Sandra Lyle Mss

District's authorizing signature

CODE	SOURCE DOCUMENT
AB	ADOPTED BUDGET
A	ACTUAL
FI	FIRST INTERIM
SI	SECOND INTERIM

Cardiff Elementary
68007 TF

2013-14 General Fund Cashflows

NO SACS MYP

Type: B

6/8/2012 10:02

Beginning Cash Balance

Line				Begin Bal	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	2nd Interim MYP	CODE	July SY	August SY	Other Months SY	Fiscal Year Totals
					$ 1,586,396	$ 1,703,836	$ 1,287,059	$ 1,047,116	$ 570,402	$ 187,623	$ 1,488,152	$ 1,564,607	$ 1,824,224	$ 1,412,136	$ 1,027,218	$ 2,015,229	$ 1,953,625	$ 1,586,396	$ 1,586,396		2012-13			
1	**8000-8998**	**Total Cash Inflows - CY Revenues**																						
2	**8000-8099**	**Revenue Limit (RL) Sources**																						
3	8011		State Aid Principal Apportionment (PA)	$ -	$ -	$ 744	$ 2,382	$ 915	$ -	$ -	$ -	$ 2,559	$ -	$ -	$ 280	$ 65	$ -	6,944	$ 10,000		$ 1,777	$ 1,279	$ -	$ 10,000
4	8021-8047		Property Taxes	-	1,593	44,296	62,722	73,218	148,346	1,926,698	-	647,927	86,050	188,496	1,576,413	534,140	223,930	5,513,830	5,513,830		-	-	-	5,513,830
5	8011		$455 / ADA Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
6	8011		RDA Incremental Prop Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
7	8096		Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
8	Multiple		Other RL Sources	-	-	-	-	5,500	-	-	-	5,500	-	-	-	-	5,500	16,500	22,000		5,500	-	-	22,000
9	**8000-8099**	**Subtotal Revenue Limit Sources**		-	1,593	45,040	65,104	79,633	148,346	1,926,698	-	655,986	86,050	188,496	1,576,693	534,205	229,430	5,537,274	5,545,830		7,277	1,279	-	5,545,830
10																								
11	**8100-8299**	**Federal Revenues**																						
12	8181&8182		Special Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,756	$ -	$ -	$ -	$ 33,378	$ 100,133	$ 133,511		$ -	$ -	$ 33,378	$ 133,511
13	8110		Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
14	8285	9068	Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
15	Multiple		Other Federal	-	-	-	-	-	-	-	20,729	-	-	20,729	-	-	20,729	62,187	82,916		-	-	20,729	82,916
16	**8100-8299**	**Subtotal Federal Revenues**		-	-	-	-	-	-	-	20,729	-	66,756	20,729	-	-	54,107	162,320	216,427		-	-	54,107	216,427
17																								
18	**8300-8599**	**Other State Revenues**																						
19	8311	6500&10	PA Sp. Ed. (SDUSD, Poway & Infant)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
20	8590		PA Categoricals	-	-	1,169	3,741	1,437	-	-	-	4,019	-	-	-	439	102	-	10,907	15,706		2,790	2,009	-	15,706
21	Multiple		PA Recomputations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
22	8311	7090&91	EIA	-	-	-	14,316	-	-	-	14,316	14,316	-	14,316	-	14,316	-	71,579	71,579		-	-	-	71,579
23	8311	7230	Pupil Transportation	-	-	3,452	3,107	3,107	-	-	6,214	3,107	3,107	3,107	3,107	3,107	3,108	34,523	34,523		-	-	-	34,523
24	8311	7240	Pupil Trans-Special Educ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
25	8590		Deferred Maintainence	-	-	-	-	-	25,506	-	-	-	-	-	-	-	-	25,506	25,506		-	-	-	25,506
26	8434		CSR K-3	-	-	-	117,278	-	-	-	-	-	117,278	-	-	-	-	234,556	426,466		191,910	-	-	426,466
27	8560		Lottery	-	-	-	-	-	-	-	-	27,049	-	-	27,049	-	-	54,098	108,196		27,049	-	27,049	108,196
28	8590		IMFRP	-	-	2,002	5,605	3,351	3,603	-	3,603	3,856	3,603	120	7,087	3,603	3,603	40,037	40,037		-	-	-	40,037
29	8590		Consolidated Cats 1 to 5	-	10,528	10,528	18,950	-	18,950	-	18,950	37,900	18,950	-	37,900	18,950	18,951	210,557	218,308		7,751	-	-	218,308
30	Multiple		Other State	-	706	706	1,271	1,271	1,271	-	1,271	1,271	1,271	1,271	1,271	1,271	1,271	14,120	14,120		-	-	0	14,120
31	Multiple		Basic Aid Reduction 9.57% & 455/ADA	-	-	-	-	-	-	-	-	-	(142,938)	(17,543)	(48,812)	(40,142)	(25,662)	(275,098)	(480,395)		(204,228)	(1,069)	0	(480,395)
32	**8300-8599**	**Subtotal Other State Revenues**		-	11,234	17,857	164,268	9,166	49,330	-	44,354	91,517	1,271	1,271	28,040	1,206	1,271	420,785	474,046		25,272	940	27,049	474,046
33																								
34	**8600-8799**	**Other Local Revenues**																						
35	8677	9025	ROP - Pass Through	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
36	8677	9065	ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
37	8792		PA Special Education - Pass Through	-	-	21,704	69,462	26,681	-	-	-	74,607	-	-	8,151	1,887	-	202,492	291,597		51,808	37,297	-	291,597
38	Multiple		Other Local	-	10,056	7,017	31,075	41,977	6,305	-	11,372	42,221	42,181	5,956	13,173	14,257	40,954	266,544	266,544		-	-	-	266,544
39	**8600-8799**	**Subtotal Other Local Revenues**		-	10,056	28,721	100,537	68,658	6,305	-	11,372	116,829	42,181	5,956	21,324	16,144	40,954	469,036	558,141		51,808	37,297	-	558,141
40																								
41	8900-8998		Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
42																								
43	**8000-8998**	**Total Cash Inflows - CY Revenues**		$ -	$ 22,883	$ 91,618	$ 329,909	$ 157,457	$ 203,981	$ 1,926,698	$ 76,455	$ 864,331	$ 196,257	$ 216,452	$ 1,626,057	$ 551,555	$ 325,761	$ 6,589,415	$ 6,794,444		$ 84,357	$ 39,516	$ 81,156	$ 6,794,444
44																								
45	**1000-7998**	**Cash Outflows - CY Expenditures**																						
46	**1000-3999**	**Salaries & Benefits**																						
47	1000-1999		Certificated	$ -	$ 38,779	$ 319,690	$ 320,908	$ 327,244	$ 334,240	$ 334,794	$ -	$ 330,227	$ 338,621	$ 331,118	$ 340,300	$ 334,627	$ 350,570	$ 3,701,118	$ 3,701,118		$ -	$ -	$ -	$ 3,701,118
48	2000-2999		Classified	-	45,827	58,842	115,620	116,622	103,178	113,100	-	114,178	100,190	119,310	105,929	119,105	110,486	1,222,387	1,222,387		-	-	-	1,222,387
49	3000-3999		Benefits	-	32,723	53,621	92,596	98,725	91,516	93,098	-	92,619	90,968	93,076	92,916	93,485	102,899	1,028,243	1,028,243		-	-	-	1,028,243
50	**1000-3999**	**Subtotal Salaries & Benefits**		-	117,329	432,153	529,124	542,591	528,933	540,991	-	537,025	529,780	543,504	539,146	547,217	563,955	5,951,748	5,951,748		-	-	-	5,951,748
51																								
52	**4000-7998**	**Other Expenditures**																						
53	4000-4999		Supplies	$ -	$ 21,675	$ 63,572	$ 14,297	$ 15,114	$ 15,391	$ 10,162	$ -	$ 16,114	$ 20,183	$ 9,200	$ 12,061	$ 11,772	$ 19,049	228,591	$ 249,424		$ 20,833	$ -	$ -	$ 249,424
54	5500-5599		Utilities	-	114	19,082	23,346	27,691	14,193	18,243	-	13,368	16,683	12,838	15,789	11,315	15,697	188,360	210,652		22,292	-	-	210,652
55	5000-5999		Other Services (Excl. Utilities)	-	33,798	26,402	23,814	75,788	27,762	39,000	-	34,987	39,131	35,828	65,945	34,897	39,759	477,112	536,370		59,258	-	-	536,370
56	6000-6999		Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
57	7200-7299		Pass Through Revenues	-	-	-	-	-	-	-	-	2,166	-	-	528	-	1,611	4,305	4,305		-	-	-	4,305
58	7000-7998		Transfers Out, Other Uses & Outgo	-	722	-	-	-	480	51,151	-	1,053	2,568	-	4,577	7,958	26,521	95,029	95,029		-	-	-	95,029
59	**4000-7998**	**Subtotal Other Expenditures**		-	56,308	109,056	61,458	118,593	57,827	118,556	-	67,688	78,566	57,866	98,900	65,942	102,637	993,397	1,095,780		102,383	-	-	1,095,780
60																								
61	**1000-7998**	**Total Cash Outflows - CY Expenditures**		$ -	$ 173,637	$ 541,209	$ 590,581	$ 661,185	$ 586,760	$ 659,547	$ -	$ 604,713	$ 608,345	$ 601,370	$ 638,046	$ 613,159	$ 666,592	$ 6,945,145	$ 7,047,528		$ 102,383	$ -	$ -	$ (253,084)
62																								

Cardiff Elementary
68007 TF

2013-14 General Fund Cashflows

NO SACS MYP

Type: B

6/8/2012 10:02

			Begin Bal	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	2nd Interim MYP	W	July SY	August SY	Other Months SY	Fiscal Year
58	**9111-9499**	**Assets (Excluding 9110 Cash)**																					
59	9111-9199	Other Cash Equivlants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,107			$ -	$ -	$ -	$ 54,107
60	9200-9299	Receivables (Excl. deferrals listed below)	-	-	-	20,729	-	-	33,378	-	-	-	-	-	-	-	82,620			-	-	-	82,620
61	9200-9299	Deferrals - Principal Apportionment	-	49,806	32,814	-	-	-	-	-	-	-	-	-	-	-	183,623			-	-	-	183,623
62	9200-9299	Deferrals - CSR	-	183,623	-	-	-	-	-	-	-	-	-	-	-	-	7,751			-	-	-	7,751
63	9200-9299	Deferrals - Consolidated Cats 1 to 5	-	7,751	-	-	-	-	-	-	-	-	-	-	-	-	54,028			-	-	-	54,028
64	9200-9299	Receivables - Lottery	-	27,014	-	-	27,014	-	-	-	-	-	-	-	-	-	-			-	-	-	-
65	9300-9319	Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
66	9320-9499	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
67																							
68	**9111-9499**	**Change in Assets (Excl. 9110 Cash)**	$ -	$ 268,194	$ 32,814	$ 20,729	$ 27,014	$ -	$ 33,378	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 382,128			$ -	$ -	$ -	$ 382,128
69																							
70	**9500-9659**	**Current Liabilities**																					
71	9500-9599	Payables	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
72	9600-9619	Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
73	9629-9649	Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
74	9650-9659	Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
75																							
76	**9500-9659**	**Change in Current Liabilities**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
77																							
78	**Multiple**	**Other Activity**																					
79	9793	Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
80	9795	Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
81	7999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
82	8999	Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
83	9910	Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
84		Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
85																							
86	**Multiple**	**Total Other Activity**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
87																							
88	**Ending Balance WITHOUT TRANs Borrowing**		$ -	$ 1,703,836	$ 1,287,059	$ 1,047,116	$ 570,402	$ 187,623	$ 1,488,152	$ 1,564,607	$ 1,824,224	$ 1,412,136	$ 1,027,218	$ 2,015,229	$ 1,953,625	$ 1,612,795	$ 1,612,795	$ 1,333,312		$ 56,375	$ 40,585	$ -	$ 96,960
89				$ -					$ -				$ -										
90	**Multiple**	**TRANs Borrowing**																					
91	9640	TRANS Principal Amounts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
92	8660	TRANS Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
93	5800	TRANS Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
94	9135 & 9640	TRANS Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-
95																							
96	**Multiple**	**Total TRANS Borrowing**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -
97																							
98	**9110**	**Ending Cash Balance WITH TRANs**	$ -	$ 1,703,836	$ 1,287,059	$ 1,047,116	$ 570,402	$ 187,623	$ 1,488,152	$ 1,564,607	$ 1,824,224	$ 1,412,136	$ 1,027,218	$ 2,015,229	$ 1,953,625	$ 1,612,795	$ 1,612,795						

	4	5	6	7	8	9	10	11	12	13	14	15	16
12-13 Projected Ending Cash Balance	$ 2,142,777	$ 1,878,916	$ 1,288,615	$ 775,537	$ 378,629	$ 1,879,260	$ 1,712,041	$ 1,484,446	$ 1,222,326	$ 883,055	$ 1,899,727	$ 1,886,954	$ 1,586,396
11-12 Projected Ending Cash Balance	$ 1,611,838	$ 1,199,379	$ 856,818	$ 321,255	$ 175,539	$ 175,539	$ 1,585,593	$ 1,568,362	$ 1,381,555	$ 1,381,555	$ 1,381,555	$ 1,381,555	$ 1,606,832
10-11 Ending Cash Balance	1,750,492	1,235,025	859,208	487,153	206,590		1,633,643	1,752,462	1,300,504	1,110,744	1,794,992	1,860,796	1,473,828
09-10 Ending Cash Balance	2,264,819	1,857,361	1,529,965	1,140,714	777,411		2,236,342	1,608,540	1,508,785	1,247,757	1,456,212	1,515,311	1,327,819
08-09 Ending Cash Balance	1,846,676	1,424,819	921,316	759,982	336,543		1,697,532	1,128,848	842,175	457,043	921,504	905,518	717,319
07-08 Ending Cash Balance	79,854	50,160	112,801	122,359	19,329		271,704	493,491	92,939	114,164	939,231	864,842	606,677
06-07 Ending Cash Balance	51,591	137,058	101,327	42,176	73,285		926,591	552,527	521,631	226,258	552,517	629,019	251,106
05-06 Ending Cash Balance	263,666	10,838	73,298	51,917	59,251		1,127,822	916,246	789,948	348,285	649,432	576,164	220,486
04-05 Ending Cash Balance	293,257	3,573	257,203	496,166	136,415		994,273	907,089	980,901	475,331	484,938	732,025	236,034

Sandra Loomis

District's authorizing signature

CODE	SOURCE DOCUMENT
AB	ADOPTED BUDGET
A	ACTUAL
FI	FIRST INTERIM

Cardiff School District
Cardiff By The Sea, California 92007

December 13, 2012

ITEM: **REVIEW AND ACCEPTANCE OF ANNUAL AUDIT REPORT**

BACKGROUND

Education Code Sections 41020 and 41020.3 specify that districts shall provide for an annual audit of all school funds and shall review the audit at one of its regularly scheduled public meetings. On or before January 31st, school district governing boards are required to review their annual audit report at a public meeting and discuss any audit findings as well as the district's specific corrective action plan.

CURRENT CONSIDERATIONS

The audit report for the school year ending June 30, 2012 has been completed. Copies have been provided to the governing board as an attachment. A hard copy is available for public inspection at the school district office located at 1888 Montgomery Avenue.

At the district's request, the district's auditor, Mr. P. Robert Wilkinson, may be available to answer questions and explain the audit process.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is respectfully recommended that the Board review and accept the audit report for the fiscal year ending June 30, 2012.

CARDIFF SCHOOL DISTRICT
COUNTY OF SAN DIEGO
CARDIFF-BY-THE-SEA, CALIFORNIA

AUDIT REPORT

JUNE 30, 2012

Wilkinson Hadley King & Co. LLP
CPA's and Advisors
218 W. Douglas Ave.
El Cajon, California

Introductory Section

Cardiff School District
Audit Report
For The Year Ended June 30, 2012

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Cardiff School District
Audit Report
For The Year Ended June 30, 2012

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Financial Section

Wilkinson Hadley King & Co. LLP
CPA's and Advisors
218 W. Douglas Ave.
El Cajon, California

Independent Auditor's Report on Financial Statements

Board of Trustees
Cardiff School District
Cardiff-by-the-Sea, California 92007

Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cardiff School District as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Cardiff School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cardiff School District as of June 30, 2012, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2012, on our consideration of Cardiff School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cardiff School District's financial statements as a whole. The combining financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2011-12,* published by the Education Audit Appeals Panel, and is also not a required part of the financial statements. The combining financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Wilkinson Hadley King & Co., LLP

El Cajon, California
November 30, 2012

CARDIFF SCHOOL DISTRICT
Management Discussion and Analysis
June 30, 2012
(Unaudited)

The Management Discussion and Analysis Section of the audit report is management's overall review of the district's financial activities for the fiscal year ended June 30, 2012.

FINANCIAL HIGHLIGHTS

- Total net assets are $6,339,135. This is a decrease of $2,796,386, which is due to current year depreciation and bond repayment. *(See Table 1)*
- The District student enrollment decreased by 3 students from October 2010 to October 2011. *(See Table 2)*
- Property tax revenue increased by 1% over the previous year as a result of increases in the assessed value of properties within the district. Fiscal Year 04/05 is the last year the district received Supplemental Taxes. *(See Table 3)*

TABLE 1
NET
ASSETS

		June 30, 2011	June 30, 2012	Change
GOVERNMENTAL ACTIVITIES				
Capital Assets		14,872,265	14,140,673	
Other Assets		3,172,549	3,650,973	
	TOTAL ASSETS	**18,044,814**	**17,791,646**	
Current Liabilities		270,561	204,481	
Long Term Liabilities		8,638,732	11,248,030	
	TOTAL LIABILITIES	**8,909,293**	**11,452,511**	
TOTAL NET ASSETS		**9,135,521**	**6,339,135**	**(2,796,386)**
BUSINESS TYPE ACTIVITIES				
	TOTAL ASSETS	**10,629**	**13,260**	
	TOTAL LIABILITIES	**2,500**	**1,771**	
TOTAL NET ASSETS		**8,129**	**11,489**	**3,360**

TABLE 2

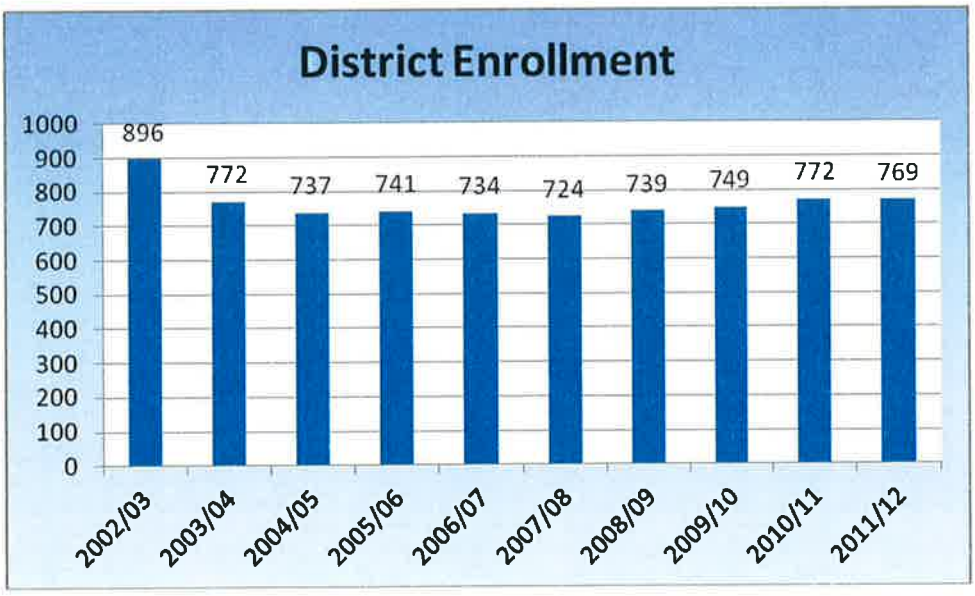
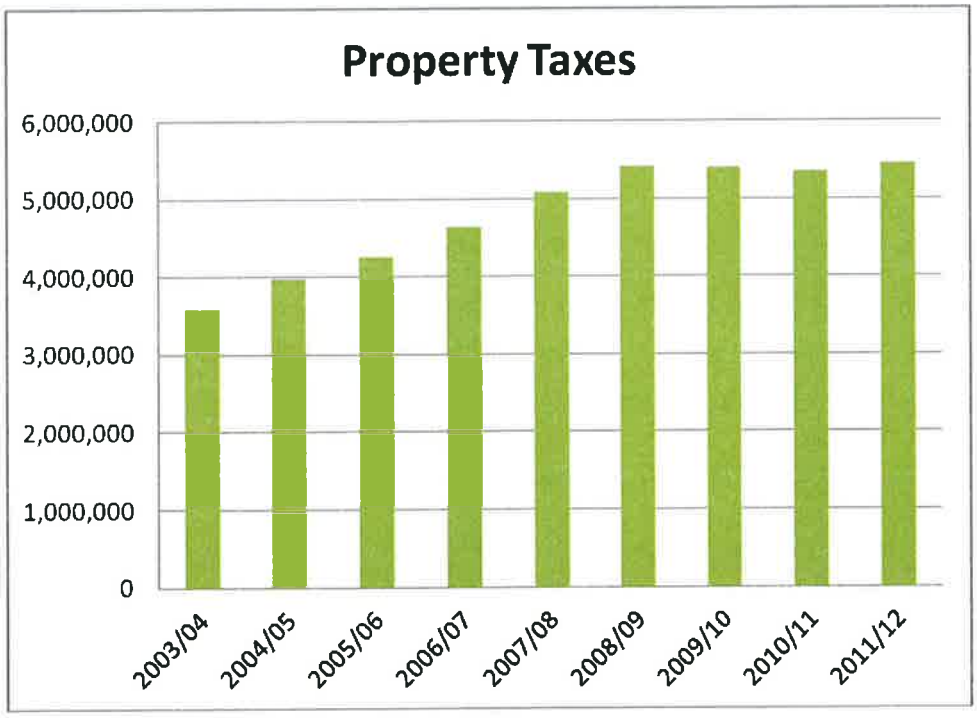


TABLE 3



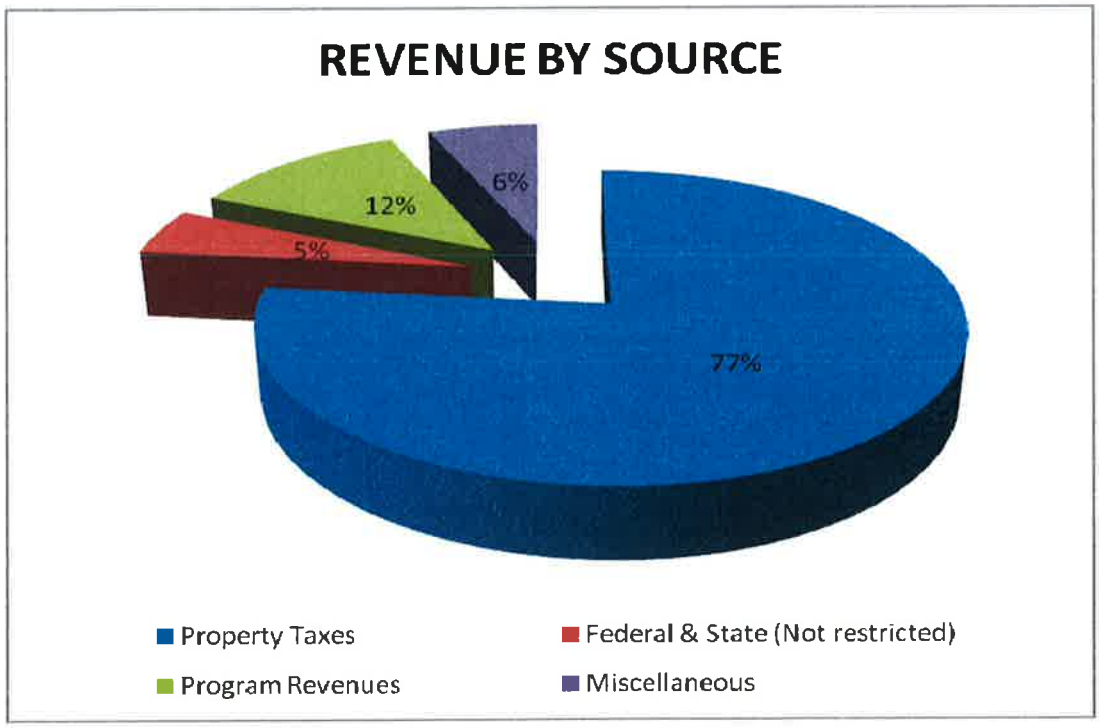
GOVERNMENTAL ACTIVITIES

REVENUES

Revenue in the governmental funds is divided into general revenue, which funds the basic ongoing instructional programs and related support services; and program revenue, which funds specific program activities that support the children enrolled in Cardiff's schools.

The largest dollar amount in revenues comes from property taxes. Other major sources are restricted program dollars.

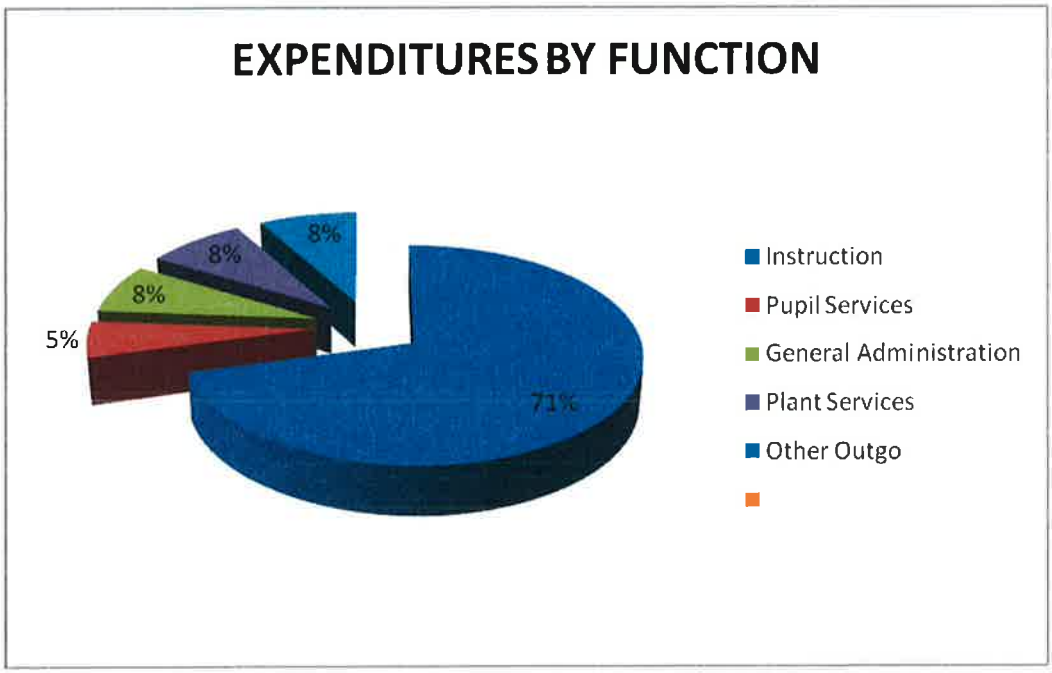
REVENUES	2010/11	2011/12
General Revenues:		
Property Taxes	6,198,413	6,277,841
Federal & State Not Restricted	628,659	405,410
Program Revenues	884,748	989,136
Miscellaneous	534,318	497,664
TOTAL	**8,246,148**	**8,170,051**



EXPENDITURES

Government wide expenditures are classified by function according to their purpose. The largest amount of funds from all sources was spent on instruction.

EXPENDITURES	2010/11	2011/12
Instruction	5,586,462	5,661,210
Pupil Services	480,714	434,999
General Administration	573,508	600,912
Plant Services	658,605	649,205
Interest – Long Term Debt	75,132	40,552
Other Outgo	106,042	604,719
TOTAL	**7,540,998**	**7,990,597**



BUDGETARY HIGHLIGHTS

The General Fund accounts are for the primary operations of the district. The District's initial budget is adopted by July 1. Over the course of the year, the district's budget is revised several times to reflect changes in funding and expenditures. The board approves these revisions as part of the First Interim and Second Interim reports. The following summarizes the general fund budget to actual information for the year ended June 30, 2012.

	ADOPTED BUDGET	YEAR END BUDGET	ACTUAL
REVENUES	6,866,949	7,090,630	7,148,070
EXPENDITURES	6,907,152	6,851,551	6,938,939

The increase to revenue was due mainly to prior year carryover amounts being budgeted mid-year, as well as new program dollars being allocated to the district.

The increase to expenditures is also based on prior year carryover amounts and new program dollars.

CAPITAL PROJECTS

The district is not currently involved in any new major construction projects. Minor projects will continue to be funded with deferred maintenance funds and developer fees.

LONG TERM DEBT

At year end, the district had $11,248,030 in long term debt. The following is the breakdown for that amount.

GENERAL OBLIGATION BOND	10,740,324
BOND PREMIUM	459,227
OPEB	28,928
COMPENSATED ABSENCES	19,551
TOTAL	**$11,248.030**

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the district's finances and to show the district's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Sandie Luehrs, Director, Fiscal Services at Cardiff School District, 1888 Montgomery Avenue, Cardiff, CA 92007. Or you may email to sandie.luehrs@cardiffschools.com

Basic Financial Statements

CARDIFF SCHOOL DISTRICT

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash	$ 2,969,102	$ 25,756	$ 2,994,858
Receivables	434,724	1,256	435,980
Due from (to) Other Funds	13,752	(13,752)	-
Stores	973	-	973
Prepaid Debt Issue Costs	232,422	-	232,422
Capital Assets:			
Land	787,808	-	787,808
Improvements	107,789	-	107,789
Buildings	16,840,882	-	16,840,882
Equipment	496,367	-	496,367
Less Accumulated Depreciation	(4,092,173)	-	(4,092,173)
Total Assets	17,791,646	13,260	17,804,906
LIABILITIES:			
Accounts Payable	199,013	1,771	200,784
Deferred Revenue	5,468	-	5,468
Long-Term Liabilities:			
Due Within One Year	634,551	-	634,551
Due in More Than One Year	7,537,190	-	7,537,190
Accreted Interest Due in More Than One Year	3,076,289	-	3,076,289
Total Liabilities	11,452,511	1,771	11,454,282
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt	2,941,122	-	2,941,122
Restricted for:			
Capital Projects	85,333	-	85,333
Debt Service	926,225	-	926,225
Educational Programs	53,725	-	53,725
Other Purposes (Expendable)	15,715	-	15,715
Other Purposes (Nonexpendable)	2,473	-	2,473
Unrestricted	2,314,542	11,489	2,326,031
Total Net Assets	$ 6,339,135	$ 11,489	$ 6,350,624

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Total
Governmental Activities:						
Instruction	$ 5,013,326	$ 18,232	$ 595,374	$ (4,399,720)	$	$ (4,399,720)
Instruction-Related Services:						
Instructional Supervision and Administration	6,021	-	-	(6,021)		(6,021)
Instructional Library, Media and Technology	172,281	-	247	(172,034)		(172,034)
School Site Administration	469,582	-	45,107	(424,475)		(424,475)
Pupil Services:						
Home-to-School Transportation	91,914	-	56,189	(35,725)		(35,725)
Food Services	158,169	110,496	52,898	5,225		5,225
All Other Pupil Services	184,916	-	90,402	(94,514)		(94,514)
General Administration:						
All Other General Administration	600,912	-	5,514	(595,398)		(595,398)
Plant Services	649,205	-	14,676	(634,529)		(634,529)
Enterprise Activities	1,201	-	-	(1,201)		(1,201)
Interest on Long-Term Debt	485,637	-	-	(485,637)		(485,637)
Transfers between agencies	116,881	-	-	(116,881)		(116,881)
Debt Issue Costs	40,552	-	-	(40,552)		(40,552)
Business-Type Activities						
Enterprise Activities	322,504	325,737	-		3,233	3,233
Total Expenses	$ 8,313,101	$ 454,465	$ 860,407	$ (7,001,462)	$ 3,233	$ (6,998,229)
General Revenues:						
Taxes and Subventions:						
Taxes Levied for General Purposes				5,467,882	-	5,467,882
Taxes Levied for Debt Service				810,158	-	810,158
Taxes Levied for Other Specific Purposes				(199)	-	(199)
Federal and State Aid, Not Restricted				405,410	-	405,410
Interest and Investment Earnings				15,659	126	15,785
Interagency Revenues				5,495	-	5,495
Miscellaneous				476,510	-	476,510
Total General Revenues				$ 7,180,915	$ 126	$ 7,181,041
Change in Net Assets				179,453	3,359	182,812
Net Assets Beginning				9,135,521	8,130	9,143,651
Adjustment to Beginning Net Assets (Note P)				(2,975,839)	-	(2,975,839)
Net Assets Ending				$ 6,339,135	$ 11,489	$ 6,350,624

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Bond Interest & Redemption Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	$ 1,639,575	$ 926,225	$ 401,804	$ 2,967,604
Cash in Revolving Fund	1,500	-	-	1,500
Accounts Receivable	423,971	-	10,752	434,723
Due from Other Funds	14,283	-	-	14,283
Stores Inventories	-	-	973	973
Total Assets	$ 2,079,329	$ 926,225	$ 413,529	$ 3,419,083
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	$ 122,910	$ -	$ 873	$ 123,783
Due to Other Funds	-	-	531	531
Deferred Revenue	5,469	-	-	5,469
Total Liabilities	128,379	-	1,404	129,783
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	1,500	-	-	1,500
Stores Inventories	-	-	974	974
Restricted Fund Balances	53,724	-	101,049	154,773
Committed Fund Balances	1,078	-	310,102	311,180
Assigned Fund Balances	22,851	926,225	-	949,076
Unassigned:				
Reserve for Economic Uncertainty	1,871,797	-	-	1,871,797
Total Fund Balance	1,950,950	926,225	412,125	3,289,300
Total Liabilities and Fund Balances	$ 2,079,329	$ 926,225	$ 413,529	$ 3,419,083

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

Total fund balances - governmental funds balance sheet			$ 3,289,300
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported including capital assets and accumulated depreciation.			
Capital assets relating to governmental activities, at historical cost		18,232,846	
Accumulated depreciation		(4,092,173)	
	Net		14,140,673
Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are:			232,422
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:			(75,230)
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:			
General obligation bonds payable		10,740,324	
Net OPEB obligation		28,928	
Bond premium		459,227	
Compensated absences payable		19,551	
	Total		(11,248,030)
Net assets of governmental activities - statement of net assets			$ 6,339,135

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Bond Interest & Redemption Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Revenue Limit Sources:				
State Apportionments	$ 9,903	$ -	$ -	$ 9,903
Local Sources	5,467,884	-	-	5,467,884
Federal Revenue	376,871	-	49,171	426,042
Other State Revenue	528,484	6,308	29,167	563,959
Other Local Revenue	764,934	806,821	130,508	1,702,263
Total Revenues	7,148,076	813,129	208,846	8,170,051
Expenditures:				
Instruction	4,651,480	-	-	4,651,480
Instruction - Related Services	646,286	-	-	646,286
Pupil Services	276,393	-	157,904	434,297
General Administration	591,777	-	-	591,777
Plant Services	605,618	-	48,280	653,898
Other Outgo	116,881	-	-	116,881
Debt Service:				
Principal	-	555,000	-	555,000
Interest	-	190,375	-	190,375
Issue Costs	15,475	-	-	15,475
Total Expenditures	6,903,910	745,375	206,184	7,855,469
Excess (Deficiency) of Revenues Over (Under) Expenditures	244,166	67,754	2,662	314,582
Other Financing Sources (Uses):				
Transfers In	-	-	35,029	35,029
Transfers Out	(35,029)	-	-	(35,029)
Total Other Financing Sources (Uses)	(35,029)	-	35,029	-
Net Change in Fund Balance	209,137	67,754	37,691	314,582
Fund Balance, July 1	1,741,813	858,471	374,434	2,974,718
Fund Balance, June 30	$ 1,950,950	$ 926,225	$ 412,125	$ 3,289,300

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds			$ 314,582
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:			
	Expenditures for capital outlay:	6,387	
	Depreciation expense:	(352,979)	
	Net		(346,592)
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:			555,000
Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:			(25,078)
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:			(358,140)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when the employer contributions are made. In the statement of activities, costs are measured and recognized in relation to the annual required contribution. The annual required contribution is the normal costs related to the current period plus a calculated amount necessary to systematically amortize any unfunded liability in accordance with generally accepted accounting principles. This year, the difference between the annual required contribution and amounts actually funded was:			(15,865)
Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is:			62,876
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:			(7,330)
Change in net assets of governmental activities - statement of activities			$ 179,453

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF NET ASSETS
ENTERPRISE FUND
JUNE 30, 2012

	Enterprise Fund
	Enterprise Fund
ASSETS:	
Current Assets:	
Cash in County Treasury	$ 25,756
Accounts Receivable	1,256
Total Current Assets	27,012
Total Assets	$ 27,012
LIABILITIES:	
Current Liabilities:	
Accounts Payable	$ 1,771
Due to Other Funds	13,752
Total Current Liabilities	15,523
Total Liabilities	15,523
NET ASSETS:	
Unrestricted Net Assets	11,489
Total Net Assets	$ 11,489

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Fund
	Enterprise Fund
Operating Revenues:	
Local Revenue	$ 325,863
Total Revenues	325,863
Operating Expenses:	
Classified Personnel Salaries	233,892
Employee Benefits	47,323
Books and Supplies	19,663
Services and Other Operating Expenses	21,626
Total Expenses	322,504
Operating Income (Loss)	3,359
Income (Loss) before Contributions and Transfers	3,359
Change in Net Assets	3,359
Total Net Assets - Beginning	8,130
Total Net Assets - Ending	$ 11,489

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Fund
	Enterprise Fund
Cash Flows from Operating Activities:	
Cash Received from Customers	$ 332,798
Cash Payments to Employees for Services	(234,837)
Cash Payments to Other Suppliers for Goods and Services	(87,528)
Net Cash Provided (Used) by Operating Activities	10,433
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	134
Net Cash Provided (Used) for Investing Activities	134
Net Increase (Decrease) in Cash and Cash Equivalents	10,567
Cash and Cash Equivalents at Beginning of Year	15,189
Cash and Cash Equivalents at End of Year	$ 25,756
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	$ 3,359
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	(1,222)
Decrease (Increase) in Due From	8,291
Increase (Decrease) in Accounts Payable	(729)
Increase (Decrease) in Due To	868
Total Adjustments	7,208
Net Cash Provided (Used) by Operating Activities	$ 10,567

The accompanying notes are an integral part of this statement.

CARDIFF SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012

	Agency Fund Student Body Fund
ASSETS:	
Cash on Hand and in Banks	$ 26,543
Total Assets	$ 26,543
LIABILITIES:	
Due to Student Groups	$ 26,543
Total Liabilities	26,543
NET ASSETS:	
Total Net Assets	$ -

The accompanying notes are an integral part of this statement.

A. Summary of Significant Accounting Policies

Cardiff School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Bond Interest and Redemption Fund. This fund is used to account for the accumulation of resources for, and the repayment of District bonds, interest, and related costs.

The District reports the following major enterprise funds:

Enterprise Fund. This fund is used to account for revenues and expenditures of the District's daycare program.

In addition, the District reports the following fund types:

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Projects Funds. These funds account for the acquisition and/or construction of all major governmental general fixed assets.

Agency Funds. These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

b. Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen to apply future FASB standards.

3. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

4. Assets, Liabilities, and Equity

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to $250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of $5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	5-15
Office Equipment	5-15
Other Equipment	5-15

d. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

e. Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District.

h. Fund Balance Reserves and Designations

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

j. Minimum Fund Balance

The District maintains a minimum reserve, within the general fund, an amount not less than the amount required by state law. The fund balance reserve policy establishes a goal of the difference between local property taxes and the calculated revenue limit. The District believes a reserve at this level is prudent to maintain a high bond rating and to protect the District from the effects of fluctuations in property tax revenues to which basic aid districts such as this district are vulnerable. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

k. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement #54, Fund 20 (Special Reserve Fund for Postemployment Benefits) is merged with the General Fund for purposes of presentation in the audit report.

l. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation	Action Taken
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount	Remarks
None reported	Not applicable	Not applicable

C. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool ($2,993,360 as of June 30, 2012). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was $3,002,173. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks ($26,543 as of June 30, 2012) and in the revolving fund ($1,500) are insured up to $250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. The San Diego County Investment Pool is rated AAAf by Standard & Poors.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains an investment with the San Diego Investment Pool with a fair value of $3,002,173 and a book value of $2,993,360. The weighted average days to maturity for this investment pool is 370 days.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Accounts Receivable

Accounts receivable at June 30, 2012 consisted of:

	General Fund	Special Revenue Funds	Capital Projects Funds	Other Funds	Total
Federal Government:					
Federal programs	$ 44,381	$ 9,867	$ -	$ -	$ 54,248
State Government:					
Revenue Limit	6,405	-	-	-	6,405
Lottery	56,956	-	-	-	56,956
Other state programs	204,541	515	-	-	205,056
Local Sources:					
Interest	2,159	293	77	26	2,555
Other local sources	109,529	-	-	1,230	110,759
Totals	$ 423,971	$ 10,675	$ 77	$ 1,256	$ 435,979

E. Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 787,808	$ -	$ -	$ 787,808
Total capital assets not being depreciated	787,808	-	-	787,808
Capital assets being depreciated:				
Buildings	16,840,882	-	-	16,840,882
Improvements	107,789	-	-	107,789
Equipment	593,080	6,387	103,100	496,367
Total capital assets being depreciated	17,541,751	6,387	103,100	17,445,038
Less accumulated depreciation for:				
Buildings	(3,244,530)	(337,140)	-	(3,581,670)
Improvements	(47,313)	(4,183)	-	(51,496)
Equipment	(550,451)	(11,656)	(103,100)	(459,007)
Total accumulated depreciation	(3,842,294)	(352,979)	(103,100)	(4,092,173)
Total capital assets being depreciated, net	13,699,457	(346,592)	-	13,352,865
Governmental activities capital assets, net	$ 14,487,265	$ (346,592)	$ -	$ 14,140,673

Depreciation was charged to functions as follows:

Instruction	$ 350,586
Plant Services	2,393
	$ 352,979

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2012 consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Cafeteria Fund	$ 531	OPEB
General Fund	Enterprise Fund	13,752	OPEB and direct cost charges
	Total	$ 14,283	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2012 consisted of the following:

Transfers From	Transfers To	Amount	Purpose
General Fund	Deferred Maintenance Fund	$ 35,029	District match for deferred maintenance
	Total	$ 35,029	

G. Accounts Payable

Accounts payable at June 30, 2012 consisted of:

	General Fund	Special Revenue Funds	Other Funds	Total
Vendor payables	$ 59,682	$ 13	$ -	$ 59,695
Payroll and related benefits	63,183	860	1,771	65,814
Other liabilities	45	-	-	45
Totals	$ 122,910	$ 873	$ 1,771	$ 125,554

H. Deferred Revenue

Deferred Revenue at June 30, 2012 consisted of:

	General Fund
Federal Government:	
Federal programs	$ 5,469

I. Short-Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as Other Resources.

In July 2011, the District entered into the San Diego County School Districts 2011 Pooled Tax and Revenue Anticipation Notes (TRANS) in the amount of $305,000. The notes mature on January 31, 2012 and were sold to supplement the District's cash flows and bore interest at a rate of 2.00%.

Description	Beginning Balance	Issued	Redeemed	Ending Balance
Tax Anticipation Notes	$ -	$ 305,000	$ 305,000	$ -

J. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2012 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	$ 10,930,247	$ 365,077	$ 555,000	$ 10,740,324	$ 615,000
Bond premium	522,104	-	62,877	459,227	-
Compensated absences *	12,221	7,330	-	19,551	19,551
Net OPEB obligation	13,063	46,505	30,640	28,928	-
Total governmental activities	$ 11,477,635	$ 418,912	$ 648,517	$ 11,248,030	634,551

* Other long-term liabilities
The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General

2. Debt Service Requirements

Debt service requirements on long-term debt, net of bond premium and OPEB obligation, at June 30, 2012, are as follows:

	Governmental Activities			
Year Ending June 30,	Principal	Accreted Interest	Interest	Total
2013	$ 634,551	$ -	$ 171,325	$ 805,876
2014	680,000	-	151,900	831,900
2015	750,000	-	130,450	880,450
2016	820,000	-	102,800	922,800
2017	910,000	-	68,200	978,200
2018-2022	2,489,017	3,585,983	25,000	6,100,000
2023-2027	1,400,018	4,824,982	-	6,225,000
Totals	$ 7,683,586	$ 8,410,965	$ 649,675	$ 16,744,226

3. General Obligation Bonds

General obligation bonds at June 30, 2012 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2000 Election Series A	07/19/2000	4.00-6.45%	08/01/2025	$ 10,999,035
2010 Refunding Bonds	01/14/2010	3.00-5.00%	08/01/2017	5,330,000
Total GO Bonds				$ 16,329,035

	Beginning Balance	Increases	Decreases	Ending Balance
2000 Election Series A	$ 2,889,035	$ -	$ -	$ 2,889,035
2000-A Accreted Interest	2,711,212	365,077	-	3,076,289
2000-A Bond Premium	153,677	-	10,245	143,432
2010 Refunding Bonds	5,330,000	-	555,000	4,775,000
2010 Bond Premium	368,427	-	52,632	315,795
Total GO Bonds	$ 11,452,351	$ 365,077	$ 617,877	$ 11,199,551

The annual requirements to amortize the bonds outstanding at June 30, 2012 are as follows:

Year Ending June 30,	Principal	Accreted Interest	Interest	Total
2013	$ 615,000	$ -	$ 171,325	$ 786,325
2014	680,000	-	151,900	831,900
2015	750,000	-	130,450	880,450
2016	820,000	-	102,800	922,800
2017	910,000	-	68,200	978,200
2018-2022	2,489,016	3,585,984	25,000	6,100,000
2023-2027	1,400,019	4,824,981	-	6,225,000
Totals	$ 7,664,035	$ 8,410,965	$ 649,675	$ 16,724,675

Amounts for accreted interest in table represent amounts accrued as of June 30, 2012. Amounts for accreted interest in the repayment schedule represents total payments of accreted interest over the life of the bonds.

K. Joint Ventures (Joint Powers Agreements)

The District participates in one joint powers agreement (JPA) entity, the San Diego County Schools Risk Management (SDCSRM). The relationship between the District and the JPA is such that the JPA is not a component unit of the District.

The JPA arranges for and provides for various types of insurance for its member districts as requested. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

The condensed audited financial information for the year ended June 30, 2012 is as follows:

Total Assets	$	126,190
Total Liabilities		17,475
Total Fund Balance		108,715
Total Cash Receipts		62,286
Total Cash Disbursements		61,405
Net Change in Fund Balance		881

L. Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

PERS:

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2011-12 was 10.923% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal year ending June 30, 2012, 2011 and 2010 were $141,016, $134,290 and $126,153, respectively, and equal 100% of the required contributions for each year.

STRS:

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2011-12 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal year ending June 30, 2012, 2011 and 2010 were $297,875, $300,631 and $301,883, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was $173,912.

M. Postemployment Benefits Other Than Pension Benefits

Plan Description

The Cardiff School District (District) administers a single-employer healthcare plan (Plan). The plan provides health benefits to eligible retirees to age 65. The District currently provides retiree health benefits to approximately 58 active and 8 retired employees.

Certificated Employees

The District provides retiree medical (including prescription drug benefits), dental, and vision benefits to eligible retirees and their eligible dependents. Eligibility for retiree benefits requires retirement under STRS with at least 15 consecitive years of District eligible service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District currently pays up to $4,853 annually towards health coverage.

Classified and Other Employees

The District provides retiree medical (including prescription drug benefits), dental, and vision benefits to eligible retirees and their eligible dependents. Eligibility for retiree benefits requires retirement under PERS on or after age 55 with at least 15 consecutive years of District eligible service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District currently pays up to $4,853 annually towards health coverage.

Dependent coverage (except COBRA continuation) ceases upon the death of the retiree.

Premium Rates

The District participates in the San Diego County Office of Education Fringe Benefit Consortiums. The medical plans in which the District participates are community-rated.

The following table summarizes the current monthly premiums paid by the District on behalf of retirees for the primary medical and dental plans in which retirees are enrolled.

Benefits

	Kaiser HMO	Kaiser POS	Delta Dental	Vision
Employee only	$397.26	$567.01	$56.99	$14.72
Employee plus spouse	$790.91	$1,130.42	$110.10	$29.24
Employee plus family	$1,117.64	$1,598.05	$181.46	$42.04

Funding Policy: Beginning in the 2009-10 fiscal year, the District began to accrue the retiree health benefits in accordance with GASB Statement No. 45. The expense is generally accrued over the working career of employees. Under accrual accounting in accordance with GASB Statement No. 45 the District's expense for the fiscal year ended June 30, 2012 is $46,505.

Annual OPEB Cost and Net OPEB Obligation: The District's annual other postemployment benefits (OPEB) cost (expense) is based on the annual required contribution of the employer (ARC). The District's expense is comprised of the present value of benefits accruing in the current year (normal cost) plus a 30 year amortization (on a level-dollar basis) of the unfunded actuarial accrued liability (past service liability). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the District's annual OPEB cost for the fiscal year ended June 30, 2012, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to the plan:

Annual required contribution	$ 46,505
Contributions made	(30,640)
Increase in net OPEB obligation	15,865
Net OPEB obligations-beginning of year	13,063
Net OPEB obligations-end of year	$ 28,928

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ended June 30, 2012 is as follows:

Fiscal Year Ended June 30,	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	$ 46,505	65.89%	$ 28,928

Funded Status and Funding Progress: As of June 30, 2012, the accrued liability for benefits was $401,395, of which $401,395 is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $4,270,000, and the ratio of unfunded actuarial accrued liability to the covered payroll was 9.4 percent.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

N. Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

O. Construction Commitments

As of June 30, 2012 the District had no commitments with respect to unfinished projects.

P. Adjustment to Beginning Net Assets

The adjustment to beginning net assets of $(2,975,839) can be attributed to the correction to long term debt for accreted interest, bond premium and prepaid debt issue costs.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

CARDIFF SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Revenue Limit Sources:				
State Apportionments	$ 10,099	$ 10,099	$ 9,903	$ (196)
Local Sources	5,431,068	5,432,485	5,467,884	35,399
Federal Revenue	227,098	384,449	376,871	(7,578)
Other State Revenue	557,863	513,507	528,484	14,977
Other Local Revenue	640,821	750,090	764,929	14,839
Total Revenues	6,866,949	7,090,630	7,148,071	57,441
Expenditures:				
Current:				
Certificated Salaries	3,592,968	3,614,371	3,608,735	5,636
Classified Salaries	1,146,274	1,197,683	1,195,538	2,145
Employee Benefits	1,065,472	1,078,914	1,075,563	3,351
Books And Supplies	253,646	281,909	245,561	36,348
Services And Other Operating Expenditures	668,351	711,429	661,632	49,797
Other Outgo	64,305	118,429	116,881	1,548
Total Expenditures	6,791,016	7,002,735	6,903,910	98,825
Excess (Deficiency) of Revenues Over (Under) Expenditures	75,933	87,895	244,161	156,266
Other Financing Sources (Uses):				
Transfers Out	(60,535)	(35,029)	(35,029)	-
Total Other Financing Sources (Uses)	(60,535)	(35,029)	(35,029)	-
Net Change in Fund Balance	15,398	52,866	209,132	156,266
Fund Balance, July 1	1,740,740	1,740,740	1,740,740	-
Fund Balance, June 30	$ 1,756,138	$ 1,793,606	$ 1,949,872	$ 156,266

CARDIFF SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS-HEALTHCARE PLAN
YEAR ENDED JUNE 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Acturial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/10	$ -	$ 401,395	$ 401,395	-	$ 4,005,000	10.0%
6/30/11	-	401,395	401,395	-	4,135,000	9.7%
6/30/12	-	401,395	401,395	-	4,270,000	9.4%

CARDIFF SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2012

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Postemployment Benefits (Fund 20) was included with the General Fund for financial reporting purposes. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

CARDIFF SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds	Capital Projects Fund Capital Facilities Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	$ 316,459	$ 85,345	$ 401,804
Accounts Receivable	10,675	77	10,752
Stores Inventories	973	-	973
Total Assets	$ 328,107	$ 85,422	$ 413,529
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	$ 873	$ -	$ 873
Due to Other Funds	531	-	531
Total Liabilities	1,404	-	1,404
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	974	-	974
Restricted Fund Balances	15,715	85,334	101,049
Committed Fund Balances:			
Committed for Economic Uncertainties	310,014	88	310,102
Total Fund Balance	326,703	85,422	412,125
Total Liabilities and Fund Balances	$ 328,107	$ 85,422	$ 413,529

CARDIFF SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds	Capital Projects Fund: Capital Facilities Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Federal Revenue	$ 49,171	$ -	$ 49,171
Other State Revenue	29,167	-	29,167
Other Local Revenue	111,917	18,591	130,508
Total Revenues	190,255	18,591	208,846
Expenditures:			
Pupil Services	157,904	-	157,904
Plant Services	48,280	-	48,280
Total Expenditures	206,184	-	206,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,929)	18,591	2,662
Other Financing Sources (Uses):			
Transfers In	35,029	-	35,029
Total Other Financing Sources (Uses)	35,029	-	35,029
Net Change in Fund Balance	19,100	18,591	37,691
Fund Balance, July 1	307,603	66,831	374,434
Fund Balance, June 30	$ 326,703	$ 85,422	$ 412,125

CARDIFF SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2012

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	$ 6,726	$ 309,733	$ 316,459
Accounts Receivable	10,394	281	10,675
Stores Inventories	973	-	973
Total Assets	$ 18,093	$ 310,014	$ 328,107
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	$ 873	$ -	$ 873
Due to Other Funds	531	-	531
Total Liabilities	1,404	-	1,404
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	974	-	974
Restricted Fund Balances	15,715	-	15,715
Committed Fund Balances:			
Committed for Economic Uncertainties	-	310,014	310,014
Total Fund Balance	16,689	310,014	326,703
Total Liabilities and Fund Balances	$ 18,093	$ 310,014	$ 328,107

CARDIFF SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Federal Revenue	$ 49,171	$ -	$ 49,171
Other State Revenue	3,661	25,506	29,167
Other Local Revenue	110,562	1,355	111,917
Total Revenues	163,394	26,861	190,255
Expenditures:			
Pupil Services	157,904	-	157,904
Plant Services	-	48,280	48,280
Total Expenditures	157,904	48,280	206,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,490	(21,419)	(15,929)
Other Financing Sources (Uses):			
Transfers In	-	35,029	35,029
Total Other Financing Sources (Uses)	-	35,029	35,029
Net Change in Fund Balance	5,490	13,610	19,100
Fund Balance, July 1	11,199	296,404	307,603
Fund Balance, June 30	$ 16,689	$ 310,014	$ 326,703

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

Supplementary Information Section

CARDIFF SCHOOL DISTRICT

LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2012

The Cardiff School District was established on February 10, 1913 and is comprised of an area of approximately 3.2 square miles in San Diego County. There were no changes in the boundaries of the district during the current year. The district currently operates two elementary schools, grades K-6.

Governing Board

Name	Office	Term and Term Expiration
Gail Coakley	President	Four year term Expires December 2014
Andy Brown III	Clerk	Four year term Expires December 2012
Mark Whitehouse	Member	Four year term Expires December 2014
Nancy Orr	Member	Four year term Expires December 2012
Dave Clark	Member	Four year term Expires December 2014

Administration

Jill Vinson
Superintendent

Sandie Luehrs
Chief Business Official

CARDIFF SCHOOL DISTRICT

TABLE D-1

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2012

	Second Period Report *		Annual Report *	
	Original	Revised	Original	Revised
Elementary:				
Kindergarten	98.99	N/A	99.89	N/A
Grades 1 through 3	331.03	N/A	330.91	N/A
Grades 4 through 6	301.45	N/A	302.00	N/A
Special education	3.87	N/A	3.85	N/A
Elementary totals	735.34	N/A	736.65	N/A
ADA totals	735.34	N/A	736.65	N/A

* There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

CARDIFF SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2012

TABLE D-2

Grade Level	1982-83 Actual Minutes	1982-83 Adjusted & Reduced	1986-87 Minutes Requirement	1986-87 Adjusted & Reduced	2011-12 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Kindergarten	31,680	29,568	36,000	33,600	48,070	179	-	Complied
Grade 1	51,920	48,459	50,400	47,040	52,695	179	-	Complied
Grade 2	51,920	48,459	50,400	47,040	52,695	179	-	Complied
Grade 3	51,920	48,459	50,400	47,040	52,695	179	-	Complied
Grade 4	52,800	49,280	54,000	50,400	55,860	179	-	Complied
Grade 5	52,800	49,280	54,000	50,400	55,860	179	-	Complied
Grade 6	52,800	49,280	54,000	50,400	55,860	179	-	Complied

Districts, including basic aid districts, must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by Education Code Section 46201. This schedule is required of all districts, including basic aid districts.

The district has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the district and whether the district complied with the provisions of Education Code Sections 46200 through 46206.

CARDIFF SCHOOL DISTRICT

TABLE D-3

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2012

General Fund	Budget 2013 (See Note 1)	2012	2011	2010
Revenues and other financial sources	$ 6,803,538	$ 7,148,071	$ 7,210,999	$ 7,370,021
Expenditures, other uses and transfers out	6,909,973	6,938,939	6,898,834	6,985,303
Change in fund balance (deficit)	(106,435)	209,132	312,165	384,718
Ending fund balance	$ 1,843,437	$ 1,949,872	$ 1,740,740	$ 1,428,575
Available reserves (See Note 2)	$ 1,788,212	$ 1,894,647	$ 1,730,414	$ 1,422,145
Available reserves as a percentage of total outgo	25.9%	27.3%	25.1%	20.3%
Total long-term debt	$ 11,002,383	$ 11,248,030	$ 8,638,732	$ 9,172,680
Average daily attendance at P-2	735	735	734	712

This schedule discloses the district's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the district's ability to continue as a going concern for a reasonable period of time.

The general fund fund balance has increased by $906,014 over the past three years. The fiscal year 2012-13 budget projects a decrease of $106,435. For a district of this size, the State recommends available reserves of at least 4% of total general fund expenditures, transfers out, and other uses (total outgo).

Long-term debt has increased by $1,960,388 over the past three years.

Average daily attendance (ADA) has increased by 26 over the past three years.

Notes:

1 Budget 2013 is included for analytical purposes only and has not been subjected to audit.

2 Available reserves consist of all unassigned fund balances, all assigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.

3 As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement #54, the District's Special Reserve Fund for Postemployment Benefits (Fund 20) was included with the general fund. The above Schedule of Financial Trends and Analysis contains only the financial information of the general fund.

CARDIFF SCHOOL DISTRICT

TABLE D-4

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012

	General Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2012, annual financial and budget report fund balances	$ 1,949,872	$ 1,078
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
GASB 54 presentation of Special Reserve Fund	1,078	(1,078)
June 30, 2012, audited financial statement fund balances	$ 1,950,950	$ -

	Schedule of Long-Term Liabilities
June 30, 2012, annual financial and budget report total liabilities	$ 8,039,337
Adjustments and reclassifications:	
Increase (decrease) in total liabilities:	
Accreted interest understatement	3,076,324
Bond premium understatement	117,411
OPEB obligation understatement	14,958
Net adjustments and reclassifications	3,208,693
June 30, 2012, audited financial statement total liabilities	$ 11,248,030

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

CARDIFF SCHOOL DISTRICT

TABLE D-5

SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2012

No charter schools are chartered by Cardiff School District.

Charter Schools	Included In Audit?
None	N/A

Other Independent Auditor's Reports

Wilkinson Hadley King & Co. LLP
CPA's and Advisors
218 W. Douglas Ave.
El Cajon, California

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Trustees
Cardiff School District
Cardiff-by-the-Sea, California 92007

Members of the Board of Trustees:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cardiff School District as of and for the year ended June 30, 2012, which collectively comprise the Cardiff School District's basic financial statements and have issued our report thereon dated November 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Cardiff School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Cardiff School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cardiff School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Cardiff School District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cardiff School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

This report is intended solely for the information and use of management, others within the entity and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley King & Co., LLP

El Cajon, California
November 30, 2012

Wilkinson Hadley King & Co. LLP
CPA's and Advisors
218 W. Douglas Ave.
El Cajon, California

Independent Auditor's Report on State Compliance

Board of Trustees
Cardiff School District
Cardiff-by-the-Sea, California 92007

Members of the Board of Trustees:

We have audited the basic financial statements of the Cardiff School District ("District") as of and for the year ended June 30, 2012 and have issued our report thereon dated November 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We have also audited the District's compliance with the requirements specified in the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2011-12*, published by the Education Audit Appeals Panel, applicable to the District's statutory requirements identified below for the year ended June 30, 2012. Compliance with the requirements referred to above is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

The auditing standards referred to above require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the state laws and regulations applicable to the items in the schedule below occured. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Description	Procedures In Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	N/A
Continuation Education	10	N/A
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	N/A
Instructional Materials, General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	N/A
GANN Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Public Hearing Requirement - Receipt of Funds	1	Yes
Juvenile Court Schools	8	N/A

Exclusion of Pupils - Pertussis Immunization	2	N/A
Class Size Reduction Program (Including In Charter Schools):		
General Requirements	7	Yes
Option One Classes	3	Yes
Option Two Classes	4	N/A
Only One School Serving Grades K-3	4	N/A
After School Education and Safety Program:		
General Requirements	4	N/A
After School	5	N/A
Before School	6	N/A
Contemporaneous Records of Attendance, For Charter Schools	3	N/A
Mode of Instruction, For Charter Schools	1	N/A
Nonclassroom-Based Instruction/Independent Study, For Charter Schools	15	N/A
Determination of Funding for Nonclassroom-Based Instruction, For Charter Schools	3	N/A
Annual Instructional Minutes - Classroom Based, For Charter Schools	4	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

In our opinion, Cardiff School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2012.

This report is intended solely for the information and use of the Board of Trustees, management, State Controller's Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley King & Co., LLP

El Cajon, California
November 30, 2012

Findings and Recommendations Section

CARDIFF SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
One or more material weaknesses identified?	___ Yes	_X_ No	
One or more significant deficiencies identified that are are not considered to be material weaknesses?	___ Yes	_X_ None Reported	
Noncompliance material to financial statements noted?	___ Yes	_X_ No	

2. Federal Awards

Internal control over major programs:			
One or more material weaknesses identified?	___ Yes	_X_ Not Applicable	
One or more significant deficiencies identified that are not considered to be material weaknesses?	___ Yes	_X_ Not Applicable	
Type of auditor's report issued on compliance for major programs:	Not Applicable		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	___ Yes	_X_ Not Applicable	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
Not Applicable	Not Applicable

Dollar threshold used to distinguish between type A and type B programs:	Not Applicable		
Auditee qualified as low-risk auditee?	___ Yes	_X_ Not Applicable	

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with Standards and Procedures for Audits of California K-12 Local Education Agencies?	___ Yes	_X_ No	
Type of auditor's report issued on compliance for state programs:	Unqualified		

CARDIFF SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE

CARDIFF SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2012

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
There were no findings in the prior year audit report.		

Cardiff School District
Cardiff-by-the-Sea, California 92007

December 13, 2012

ITEM: **Approve Memorandum of Understanding with the San Diego County Office of Education for inclusion in the procurement, configuration and implementation of a countywide Enterprise Resource Planning solution.**

BACKGROUND:

The San Diego County Office of Education (SDCOE) currently provides various non-integrated administrative legacy software systems to 56 school districts, community colleges, and charter schools in San Diego County. These systems include but are not limited to payroll/personnel, financial, budgeting, and business operations such as purchasing and inventory. Some of these legacy systems are over 30 years old, are becoming very costly to maintain, and need to be replaced. In January 2011, the County Superintendent began the Modernization, Improvement, and Transformation Initiative (MITI) to document client needs in a new system. Through interviews of all of the school districts and community colleges, the MITI team developed requirements for a request for proposal (RFP) for the replacement of the legacy systems. After a lengthy process, the SDCOE is in contract negotiations with CherryRoad Technologies and Oracle. After successful negotiations and extensive planning with each district throughout the 2013-14 school year, implementation will begin. Once the implementation is complete, the SDCOE's existing legacy systems will be retired.

CURRENT CONSIDERATION:

The SDCOE is providing resources to fund at least 50% of the cost to procure, configure, and implement the new Enterprise Resource Planning solution for its member software system clients. The County Superintendent is requesting a commitment in the form of a Memorandum of Understanding from participating districts and community colleges so that the contract for the ERP solution is scoped appropriately. He is requesting that participating districts contribute proportionately toward the remaining implementation costs.

Cardiff School District currently contracts with SDCOE for Personnel/Payroll, Finance and other peripheral systems. The estimated one-time implementation costs for Cardiff School District, based on existing countywide participation in county systems, is $62,600 or approximately $85/ADA. This is for the procurement, configuration, and implementation only and is in addition to the annual support and maintenance fee charged by the SDCOE.

The SDCOE recognizes the current constraints on district budgets may preclude a district's ability to pay their pro-rata share without financing options. To that end, the SDCOE is willing to provide financing options for district participation (each district bearing its' own debt service cost) such as a consortium or joint powers arrangement. The district will need to notify the SDCOE by October 1, 2013 if the district needs financing assistance.

RECOMMENDATION:

Authorize the superintendent (or designee) to sign the Memorandum of Understanding with the San Diego County Office of Education for inclusion in the procurement, configuration and implementation of a countywide Enterprise Resource Planning solution.