WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

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

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Michele Schuetz *(Interim)*, Assistant Superintendent of Educational Services
Audrey Kilpatrick, Assistant Superintendent of Business & Operation
Ryan Davis, Assistant Superintendent of Personnel Services

	STUDENT ENROLLMENT		
School	**2012/13 CEBEDS**	**5/1/2014**	**6/6/2014**
Sheridan Elementary (K-5)	84	84	83
First Street Elementary (K-5)	465	486	485
Carlin C. Coppin Elementary (K-5)	412	409	398
Creekside Oaks Elementary (K-5)	559	639	634
Twelve Bridges Elementary (K-5)	717	681	678
Foskett Ranch Elementary (K-5)	552	541	537
Lincoln Crossing Elementary (K-5)	684	688	688
Glen Edwards Middle School (6-8)	686	709	711
Twelve Bridges Middle School (6-8)	853	813	810
Lincoln High School (9-12)	1,516	1,485	1,488
Phoenix High School (10-12)	65	70	57
TOTAL	**6593**	**6,605**	**6,569**

First 5/Fee Based Programs

Sheridan	15 P.M.
Twelve B.E.	15 A.M.
First Street	18 A.M./14 P.M.

Pre-K/Special Ed

Carlin CC	0
Foskett	17
FSS PPPIP	59

Parent Education 161

State Preschool

First & L Street	22 A.M. /20 P.M.
Carlin Coppin	22 A.M.
Sheridan	19 A.M.

GLOBAL DISTRICT GOALS

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

Western Placer Unified School District
Regular Meeting of the Board of Trustees
June 17, 2014, 7:00 P.M.
Lincoln High School – Performing Arts Theater
790 J Street, Lincoln, CA 95648

AGENDA

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

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

5:30 P.M. START

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

5:35 P.M.

2. **CLOSED SESSION** – Lincoln High School - Library

2.1 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Ryan Davis, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

2.2 PERSONNEL

a. **Public Employee Employment/Discipline/Dismissal/Release**
Public Employee – CL 13/14.4

b. **Public Employee Performance Evaluation**
Superintendent

2.3 INTERDISTRICT ATTENDANCE APPEAL

a. Interdistrict Request Appeal 14/15 - 35
b. Interdistrict Request Appeal 14/15 - 36
c. Interdistrict Request Appeal 14/15 - 37
d. Interdistrict Request Appeal 14/15 - 38
e. Interdistrict Request Appeal 14/15 – 39
f. Interdistrict Request Appeal 14/15 – 40
g. Interdistrict Request Appeal 14/15 – 41
h. Interdistrict Request Appeal 14/15 – 42
i. Interdistrict Request Appeal 14/15 – 43
j. Interdistrict Request Appeal 14/15 – 44

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**– LHS Performing Arts Center

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

3.1 CONFERENCE WITH LABOR NEGOTIATOR
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Ryan Davis, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

3.2 PERSONNEL

a. Public Employee Employment/Discipline/Dismissal/Release
Public Employee – CL 13/14.4

b. Public Employee Performance Evaluation
Superintendent

3.3 INTERDISTRICT ATTENDANCE APPEAL

a. Interdistrict Request Appeal 14/15 - 35
b. Interdistrict Request Appeal 14/15 - 36
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d. Interdistrict Request Appeal 14/15 - 38
e. Interdistrict Request Appeal 14/15 – 39
f. Interdistrict Request Appeal 14/15 – 40
g. Interdistrict Request Appeal 14/15 – 41
h. Interdistrict Request Appeal 14/15 – 42
i. Interdistrict Request Appeal 14/15 – 43
j. Interdistrict Request Appeal 14/15 – 44

4. CONSENT AGENDA

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

4.1 Approval of Meeting Minutes for:
- May 20, 2014 Regular Board of Trustee Meeting

4.2 Certificated Personnel Report
4.3 Classified Personnel Report
4.4 Document Tracking Services Licensing Agreement
4.5 Ratify contract between Schoology Inc. and WPUSD (Lincoln High School) July 1, 2014-June 30, 2015.
4.7 Student Discipline Stipulated Expulsion Students # 13/14-R
4.8 Mathematics K-5
4.9 Legal Services Contract between Law Firm Lozano Smith, LLP and Western Placer Unified School District for the 2014-15 School Year.
4.10 CARS/Consolidated Application
4.11 Approval of Modification to the District's Certificated Management Salary Schedule to Reflect a Minor Change for the Continuation High School Principal Position.
Roll call vote:

5. COMMUNICATION FROM THE PUBLIC

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

6. REPORTS & COMMUNICATION

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

7. PUBLIC HEARING

7.1 Public Hearing on 2014 School Facility Needs Analysis and Justification Study (SFNA)

Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect residential developer fees over-and-above the Level I rate established by the State Allocation Board. This fee is commonly referred to as a Level II Fee. In order to qualify to collect Level II Fees, the District must annually complete a School Facility Needs Analysis and Justification Study (SFNA) and have it adopted by the Board of Trustees.

7.2 Public Hearing on 2014 School Facility Fee Justification Report

Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect the base rate for California schools as established by the State Allocation Board. This fee is referred to as a Level I Fees. Not only do Level I Fees give a statute for residential construction, but also for commercial construction. In order to qualify to collect Level I Fees, the District must bi-annually complete a School Facility Fee Justification Report and have it adopted by the Board of Trustees.

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

8.1 Action **APPROVE RESOLUTION NO. 13/14.24 THE EDUCATION PROTECTION ACCOUNT AND SPENDING PLAN FOR 2014-15 – Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

•Proposition 30, The School and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012 temporary increases that states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School district, county office of education, and charter school (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount.

Roll call vote:

8.2 Action **ADOPTION OF RESOLUTION NO. 13/14.25 TO INCREASE FEES PER 2014 SCHOOL FACILITY FEE JUSTIFICATION REPORT – Steer** *(13-14 G & O Component I, II, III, IV, V)*

•Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect the base rate for California schools as established by the State Allocation Board. This fee is referred to as a Level I Fees. Not only do Level I Fees give a statute for residential construction, but also for commercial construction. In order to qualify to collect Level I Fees, the District must bi-annually complete a School Facility Fee Justification Report and have it adopted by the Board of Trustees.

Roll call vote:

8.3 Action **ADOPTION OF RESOLUTION NO. 13/14.26 TO ADJUST DEVELOPER FEES PER 2013 SCHOOL FACILITY NEEDS ANALYSIS AND JUSTIFICATION STUDY – Steer** *(13-14 G & O Component I, II, III, IV, V)*

•Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect residential developer fees over-and-above the Level I rate established by the State Allocation Board. This fee is commonly referred to as a Level II Fee. In order to qualify to collect Level II Fees, the District must annually complete a School Facility Needs Analysis and Justification Study (SFNA) and have it adopted by the Board of Trustees.

Roll call vote:

8.4 Action **RESOLUTION NO. 13/14.27 TO APPROVE THE ANNUAL ADJUSTMENT OF COMMUNITY FACILITY DISTRICT MELLO-ROOS RATES FOR CFD #1 AND CFD #2 – Steer** *(13-14 G & O Component I, II, III, IV, V)*

•Annually Annually the rates for fee calculations for Mello-Roos tax within the Western Placer Unified School District's Community Facilities Districts #1 and #2 are adjusted in coordination with the California Construction Cost Index (CCCI), utilizing the annual percentage increase or decrease for the most recent full calendar year as the standard. As of December 2013, there was an increase in the Construction Cost Index of 2.3%. This will increase the rates within CFD #1 to $6.33 per square foot and CFD #2 to 0.5071 per square foot respectively. Both districts observe a cap of 2,200 square feet per residential unit that can be charged. If approved, these rate increases will be in effect beginning July 1, 2014 and continue through the 2014-15 Fiscal Year.

Roll call vote:

8.5 Information **FINAL REPORT OF PROJECT FIT KIDS! – Schuetz** *(13-14 G & O Component I, II, III, IV, V)*

•Western Placer Unified School District was awarded a grant of $17,199 from the Placer Community Foundation to improve health and wellness of the District's students. The grant focused on students in 5th, 7th, and 9th grade by adding a fall Physical Fitness assessment, helping students set goals for improvement in the areas of Aerobic Capacity and Body Composition, choose a partner for encouragement, and to monitor their progress toward their goals. A requirement of the grant is to write a final report of the progress made in the project.

8.6 Action **PLACER COMMUNITY YOUTH DEVELOPMENT GRANT – Schuetz/Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

- The Placer Community Foundation is offering a Mini-Grant for Youth Development targeting ages 14-21. In order to sustain our incentives for Project Fit Kids, help the schools implement Character Building Programs, and expand our services for social emotional support we are looking for grants and partnerships to help us meet the goal of the Wellness Committee to improve student wellness, including physical fitness. The grant will fund incentives, targeting middle school through high school, for students meeting physical fitness goals and meeting goals built into the Character Development programs.

8.7 Action **2014-15 WESTERN PLACER UNIFIED SCHOOL DISTRICT LCAP BUDGET ADOPTION – Scott/Kilpatrick/Schuetz** *(13-14 G & O Component I, II, III, IV, V)*

- The District has prepared the 2014-15 Local Control Accountability Plan (LCAP) for board review and approval. Adoption of the LCAP (and LCAP annual updates in subsequent years) shall be at the same meeting but prior to the adoption of the annual budget. *(EC 42127 and 52062)*. The adopted budget should include expenditures necessary to implement the LCAP or the annual update to a LCAP that is effective during the subsequent fiscal year.

8.8 Action **2014-15 WESTERN PLACER UNIFIED SCHOOL DISTRICT BUDGET ADOPTION – Scott/Kilpatrick/Schuetz** *(13-14 G & O Component I, II, III, IV, V)*

- By June 30th of each year, the school district must adopt a budget for all funds for the ensuring fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2014-15 Budget establishes expenditure authority for the district to conduct business in the coming year.

8.9 Discussion/ Action **APPROVAL OF CONTRACT FOR DIRECTOR OF MAINTENANCE & OPERATIONS AS SENIOR MANAGEMENT OF THE CLASSIFIED SERVICE – Davis** *(13-14 G & O Component I, II, III, IV, V)*

- The current contract for the Director of Maintenance and Operations expires on June 30, 2014. District administration is recommending a two year contract for the Director of Maintenance and Operations which is a Senior Management of the Classified Service Position pursuant with Education Code sections 45100.5 and 45108.5. This contract also reflects an increase in the salary to be commensurate with other classified management Directors and reflects that the District will no longer be making the employees PERS contributions similar to the recent change for other classified management employees.

8.10 Discussion/ Action **CONSIDER APPROVING NEW JOB DESCIPTION FOR DIRECTOR OF FACILITIES AND THE UPDATED SALARY SCHEDULE FOR CLASSIFIED MANAGEMENT TO INCLUDE THE NEW POSITION – Davis** *(13-14 G & O Component I, II, III, IV, V)*

•As a part of the ongoing review of job descriptions and the needs of the school sites and the District and in light of the significant impact of the increased facilities needs of the District and increased development in the city of Lincoln, there exists a need to approve a new job description for the "Director of Facilities" position which is necessary to meet the very important increase facilities needs of the District.

8.11 Discussion/ Action **CONSIDER APPROVING THE UPDATED SUPERINTENDENT'S CONTRACT – Davis** *(13-14 G & O Component I, II, III, IV, V)*

•The Board greatly values highly competent and consistent leadership from the District Administration. In light of the recent departure of our Deputy Superintendent along with several other key administrators, the Board has requested a review of the Superintendent's contract to ensure that contract is placed at a competitive level in terms of compensation.

8.12 Action **APPROVAL OF AMENDED ADMINISTRATIVE REGULATION 1330 "USE OF SCHOOL FACILITIES" – Kilpatrick** *(13-14 G & O Component I, II, III, IV, V)*

•An amended copy of Administrative Regulation 1330, "Use of School Facilities" is attached for the Board's approval. The Schedule of Fees has been updated to reflect the greater of last year's actual and the current year projected actual.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

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

- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update

9.2 BOARD MEMBER REPORTS/COMMENTS

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢**July 1, 2014** 4:00 P.M., Special Meeting of the Board of Trustee – District Office – Zebra Room
➢**August 5, 2014** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School Performing Arts Theater
➢**August 19, 2014** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School Performing Arts Theater

11. ADJOURNMENT

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

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Library**
Date: **Tuesday, June 17, 2014**
Time: **5:35 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

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

9. **CONFERENCE WITH LABOR NEGOTIATOR**

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

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

b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

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

AGENDA ITEM AREA:
Disclosure of action taken in closed session

REQUESTED BY:
Ryan Davis
Assistant Superintendent
of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

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

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/ DISMISSAL/RELEASE

- CL 13/14.4

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
No

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
Yes (Closed Session)

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Public Employee # CL 13/14.4 Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Public Employee # CL 13/14.4 Discipline/Dismissal/Release.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Public Employee Performance Evaluation - Superintendent

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Board of Trustees

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Interdistrict Appeal

AGENDA ITEM AREA:
Disclosure of Action Taken in Closed Session

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss disclose any action taken in closed session regarding the following transfer appeals:

- Interdistrict Request Appeal 14/15 - 35
- Interdistrict Request Appeal 14/15 - 36
- Interdistrict Request Appeal 14/15 - 37
- Interdistrict Request Appeal 14/15 - 38
- Interdistrict Request Appeal 14/15 – 39
- Interdistrict Request Appeal 14/15 - 40
- Interdistrict Request Appeal 14/15 - 41
- Interdistrict Request Appeal 14/15 - 42
- Interdistrict Request Appeal 14/15 - 43
- Interdistrict Request Appeal 14/15 - 44

ADMINISTRATION RECOMMENDATION:

Disclose any action taken.

wp/rk/factform

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Approval of Minutes:

- May 20, 2014 Regular Board of Trustee Meeting

AGENDA ITEM AREA:
CONSENT AGENDA

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

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

- May 20, 2014 Regular Board of Trustee Meeting

RECOMMENDATION:

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

wp/rk/factform

4.1

Western Placer Unified School District
Regular Meeting of the Board of Trustees
May 20, 2014, 7:00 P.M.
Carlin C. Coppin School – Multipurpose Room
150 East 12th Street, Lincoln, CA 95648

MINUTES

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

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

Board Members Present:
Kris Wyatt, President
Brian Haley, Vice President
Damian Armitage, Clerk
Paul Carras, Member
Paul Long, Member

Others Present:
Scott Leaman, Superintendent
Audrey Kilpatrick, Assistant Superintendent of Business & Operations
Ryan Davis, Assistant Superintendent of Personnel Services
Michele Schultz, Interim Assistant Superintendent of Educational Services
Dave Delgardo, Interim Carlin C. Coppin Principal
Heather Steer, Facilities Coordinator
Rosemary Knutson, Secretary to the Superintendent
Carol Percy, Lincoln News Messenger

5:45 P.M. START

1. **CALL TO ORDER** – Carlin C. Coppin Elementary School – Multipurpose Room

5:50 P.M.

2. **CLOSED SESSION** – Carlin C. Coppin Elementary School – Staff Lunch Room

2.1 **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Ryan Davis, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

2.2 **PERSONNEL**
- **a.** Public Employee Employment/Discipline/Dismissal/Release
- **b.** Public Employee Performance Evaluation – Superintendent

2.3 **INTERDISTRICT ATTENDANCE APPEAL**

4.1.1

a. Interdistrict Request Appeal 14/15 - 24
b. Interdistrict Request Appeal 14/15 - 25
c. Interdistrict Request Appeal 14/15 - 26
d. Interdistrict Request Appeal 14/15 - 27
e. Interdistrict Request Appeal 14/15 – 28

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**– LHS – Multipurpose Room

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

3.1 CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators: Scott Leaman, Superintendent, Ryan Davis, Assistant Superintendent of Personnel Services, Audrey Kilpatrick, Assistant Superintendent of Business and Operations

No action taken

3.2 PERSONNEL

a. Public Employee Employment/Discipline/Dismissal/Release

No action taken

b. Public Employee Performance Evaluation – Superintendent

No action taken

3.3 INTERDISTRICT ATTENDANCE APPEAL

a. Interdistrict Request Appeal 14/15 – 26

Motion by Mr. Haley, Mr. Armitage, and passed by a 4-1(**Ayes**: *Armitage, Carras, Haley, Wyatt,* **No:** *Long*) vote to approve transfer appeal.

c. Interdistrict Request Appeal 14/15 - 27

Motion by Mr. Haley, seconded by Mr. Long, and passed by a 5-0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to deny transfer.

d. Interdistrict Request Appeal 14/15 –28

Motion by Mr. Long, seconded by Mr. Carras, and passed by a 5-0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to deny transfer

e. Interdistrict Request Appeal 14/15 – 29

Motion by Mr. Armitage, seconded by Mr. Long, and passed by a 5-0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to deny transfer.

4. SPECIAL ORDER OF BUSINESS

School Being Featured: Carlin C. Coppin Elementary School
Mr. Leaman introduced Mr. Delgardo, he thanked everyone for being here. He expressed all that schools do for students, one of the most important things is teaching students to read.

5. CONSENT AGENDA

5.1 Certificated Personnel Report
5.2 Classified Personnel Report
5.3 Ratification of Proposal with Herrera Engineering Consultants, Inc. – Spill Prevention Control and Counter Measure Plan.
5.4 Contract with Economic Planning Systems, Inc. (ESP) to administer CFD 1 and 2 Fiscal Year 2014-15.
5.5 Ratification of Professional Services Authorization with LPA, Inc. for Development of Elementary Educational Specifications.
5.6 Ratification of Consulting Agreement between Placer County Office of Education (PCOE), on behalf of Herrera Engineering Consultants, Inc., and WPUSD for Engineering Services Industrial Storm water and Permit Support Services.
5.7 Student Discipline Stipulated Expulsion Students # 13/14 – P.

Motion by Mr. Armitage, seconded by Mr. Carras, and passed by a 5-0 roll call (**Ayes**: *Haley, Long, Armitage, Carras, Wyatt,* **No:** *None*) vote to approve consent agenda as presented.

6. COMMUNICATION FROM THE PUBLIC

There was no communication from the public
Accountability questions – parent, asked about any updates that restrooms

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Jillian Loya, not present
7.2 Western Placer Teacher's Association – Tara McCroskey shared "this was the best presentation ever" amazing.
7.3 Western Placer Classified Employee Association – Mike Kimbrough, not present
7.4 Superintendent – Scott Leaman reported the following:

- Attended governor's workshop, and was happy that Mike and Tara also attended.
- John Adams is on agenda for discussion only, no action taken.
- Local Control Accountably Plan (LCAP) on website
- Graduation/Promotion dates have been assigned to Board Members
- Working on a new web site over the summer, which will include new software.
- Will be meeting on Thursday with LCAP committee
- There will be a public meeting for the LCAP on June 3rd.
- The district will be meeting with PCOE on the LCAP to make sure we are compliant.

8. ♦ACTION ♦DISCUSSION ♦INFORMATION

8.1 Discussion/ Action

CONSIDER APPROVING SALARY REVISION FOR DIRECTOR OF SPECIAL EDUCATION POSITION AND THE REVISED SALARY SCHEDULE FOR CERTIFICATED MANAGEMENT – Davis *(13-14 G & O Component I, II, III, IV, V)*

•After having recently been unsuccessful in ascertaining a new hire for the vacant position of Director of Special Education after an extensive search and also needing to attract a larger pool of well qualified candidates, the district administration is recommending to increase the 5 step salary schedule for the Director of Special Education position.

Ryan Davis presented the new salary revision for Director of Special Education. He expressed the difficulty in filling this position with the current salary. Motion by Mr. Haley, seconded by Mr. Long, and passed by a 5-0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to approve to increase the salary schedule for Director of Special Education position.

8.2 Information/ Discussion

PG &E HVAC QUALITY MAINTENANCE PROGRAM – Kilpatrick/Steer *(13-14 G & O Component I, II, III, IV, V)*

•In November of 2013, Staff presented the Board of Trustees with information on PG&E's HVAC Quality Maintenance Program. During that session, further information regarding the estimation of incentives was requested from the Board. This task required Maintenance staff to notate all non-central plant units throughout the District during Spring Break.

Heather Steer presented information from PG&E in regards to the HVAC units. She is currently working with staff and PG&E on incentives and cost programs. Will continue to look for cost effective programs and keep the Board updated.

8.3 Action

PEPSI BEVERAGES COMPANY CONTRACT JULY 1, 2014 – JUNE 30, 2017 – Kilpatrick *(13-14 G & O Component I, II, III, IV, V)*

•The attached contract sets forth the agreement ("Agreement") between Bottling Group, LLC and its affiliates and/or respective subsidiaries collectively comprising Pepsi Beverages Company ("Pepsi") and western Placer Unified School District, relating to the purchase by the Customer from Pepsi of the Products.

Audrey Kilpatrick presented a Pepsi beverage contract for the district. She has worked with Jeff Dardis, Director of Food Services to make sure the machines are compliant with nutritional standards. Pepsi will provide one-time and annual financial and product incentives, which include some of the following:

- *Five Thousand ($5,000) to be distributed to all school sites*
- *Annual donation of 300 cases of water to all sites*
- *LHS will receive a one-time donation of $1,000 for the scoreboard, and an on-going $500 donation to the athletic department annually.*
- *Annual beverage donation to high school's Grad Nite.*

4.1.4

- *Funds from sale of water/beverages allocated to the Cafeteria program, each school or a 50/50 percentage.*

Motion by Mr. Armitage, seconded by Mr. Long, and passed by 5-0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to approve the Pepsi Beverages Company contract from July 2014 – June 30, 2019.

8.4 Information/ Discussion

MAY REVISION – UPDATE OF 2014-15 GOVERNOR'S PROPOSED STATE BUDGET – Kilpatrick *(13-14 G & O Component I, II, III, IV, V)*

•On May 14, 2014, Governor Jerry Brown released his May Revision to the proposal for the 2014-15 State Budget. The May Revision is a statutory opportunity for the Governor to recast his proposals in light of the latest economic data.

Audrey Kilpatrick attended the 2014-15 Governor's May Revision Workshop, and prepared a handout. She reviewed the following:

- Continues the Governor's push for a Rainy Day Fund
- Takes on the California State Teachers' Retirement System (CalSTRS)
- Fully funds increased Medi-Cal enrollments
- State revenues are up compared to the January estimate, there is little net change in Proposition 98
- May Revision acknowledge almost $2.4 billion in additional revenues for the prior year, current year, and budget year combined.
- The State recognizes an additional increase of $2.4 billion in revenues, most of which are committed to:
  ~Growth in the cost of Medi-Cal
  ~A contribution of $1.6 billion to the Budget Stabilization Account in 2014-15, pursuant to Proposition 58
  ~Establishment of a Rainy Day Fund
- No major increases are proposed for any area of the State Budget other than Medi-Cal, as compared to January
- The combination of higher revenues and greater local control still offers significant prospects for improvement in education.
- What the Budget does not address:
  ~No new funding to school district to address the increased employer costs proposed to deal with the unfunded liability in the Cal STRS fund.
  ~No new funding to address special education shortfalls
  ~No new funding for early childhood education
  ~No payments on the prior-year state mandate credit card
  ~No additional funding for the Common Core State Standards
  ~No proposal for a statewide school facilities bond
- 2014-15 Proposition 98 guarantee drops $700 million even through state revenues are up compared to the January Governor's Budget because
  ~The year-over-year increase in state revenues is lower than the January estimate (4.7% now vs. 5.9% then)
  ~This triggers a smaller Maintenance Factor payment to local educational agencies (LEAs)
  >2.6 billion at the May Revision vs. $3.3 billion in January
- May Revision does not change the January proposal
  ~4.5 billion for continued implementation of the LCFF

4.1.5

~Funding is estimated to close the gap between 2013-14 funding levels and LCFF full implementation targets by about 28%

- Combined with elimination of 11.78% of the gap in 2013-14, the new formula would be over one-third of the way toward full implementation after the first two years.
- 2014-15 LCFF growth provides an estimated average increase in per-pupil funding at may Revision of 10.7%, or $737 per average daily attendance (ADA)
  ~Individual LEA experiences will vary
- K-3 former Class-Size Reduction (CSR) and 9-12 Career-Technical Education (CTE) Grade Span Adjustments are additions to the base grant
  ~CTE is unrestricted; the former CSR program requires progress toward maximum site average of 24 students enrolled in each K-3 class unless District has "alternate class-size ratio"
- 2014-15 target entitlement calculation
  ~Grade span per-pupil grants are increased for the 0.85% statutory cost-of-living adjustment (COLA)
- 2013 Budget Act appropriated $1.25 billion to LEAs for implementation of the CCSS for professional development, instructional materials, and technology.
  ~Funds must be used by June 30, 2015, and LEA expenditure plans must be Board-approved
- Concerns rise after spring 2014 field testing about the technological capability for computer-based assessments statewide
- The May Revision proposes $26.7 million for the K-12 High Speed Network in order to:
  ~Perform a comprehensive network connectivity assessment
  ~Provide grant funds to support LEAs with the most need in ensuring accessibility and participation in computer adaptive tests during the

After some discussion Audrey Kilpatrick reported the following:

- June 3rd Board Meeting, there will be a Public Hearing of WPUSD Local control and Accountability Plan (LCAP) and 2014-15 Preliminary Budget
- June 17, 2014 Board Meeting, the Board will adopt WPUSD Local Control and Accountability Plan (LCAP) and 2014-15 Budget
- A 45 day budget revision if material changes from adopted budget

This was an informational item only.

8.5 Action

RATIFICATION OF CONTRACT FOR DIRECTOR OF TECHNOLOGY AS SENIOR MANAGEMENT OF THE CLASSIFIED SERVICE – **Davis** *(13-14 G & O Component I, II, III, IV, V)*

•After an extensive search and multi-level interviews, Kevin Kurtz has been selected as the new Director of Technology which is Senior Management of the Classified Service Position pursuant with Education Code sections 45100.5 and 45108.5. The attached contract is being forwarded to the Board for Ratification.

4.1.6

Ryan Davis presented the contract for approval of Director of Technology as Senior Management. Motion by Mr. Carras, seconded by Mr. Haley, and passed by a 5-0 0 (**Ayes**: *Armitage, Carras, Haley, Long, Wyatt,* **No:** *None*) vote to ratify contract for Director of Technology.

8.6 Information/ Discussion **JOHN ADAMS ACADEMY LINCOLN PETITION** – **Leaman** *(13-14 G & O Component I, II, III, IV, V)*

- An update will be shared with the Board concerning John Adams Academy Lincoln.

Mr. Leaman brought this item before the board for discussion, he reported that legal reviewed the contract, and all is compliant. He will be meeting with Dean Foreman on Thursday to discuss business services. The district will get 1%, Audrey will be completing a business analysis for services, and has reviewed their projections, and have found them to be very accurate. This will come for board approval on June 3, 2014.

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

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

- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update

9.2 BOARD MEMBER REPORTS/COMMENTS

Mr. Haley asked about the FFA banquet
Mr. Long reported FFA Banquet is Saturday, and he enjoyed the program today, it was heartwarming to see all the little kids.
Mr. Armitage no comments
Mr. Carras commented on all day Kindergarten, and the changes it would be for parents, Kindergarten is looking at going 7 hours a day. This will be interesting for Interdistrict Transfers.
Mrs. Wyatt attended Awards night at LHS, and was honored to give the first Mark Fowler award. Today went to Alcatraz in San Francisco with her grandchildren. Thursday is the last book buddies at COE, and Rotary will be presenting Bikes for reading. She will not be able to attend the Farm Foundation meeting on Thursday. Shared the presentation very touching, the students read really well.

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- **June 3, 2014** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School Performing Arts Theater
- **June 17, 2014** 7:00 P.M., Regular Meeting of the Board of Trustee – Lincoln High School Performing Arts Theater

4.1.7

11. ADJOURNMENT

There being no further business the meeting was adjourned at 8:20 p.m.

Kris Wyatt, President

Damian Armitage, Clerk

Scott Leaman, Superintendent

Rosemary Knutson, Secretary to the Superintendent

Adopted:

Ayes:

Noes:

Absent:

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

A.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

June 17, 2014

CERTIFICATED/MANAGEMENT

NEW HIRES:

1. Name: Charles (Chuck) Whitecotton
   Position: Continuation High School Principal
   FTE: 1.0
   Effective Date: July 1, 2014
   Site: Phoenix High School

2. Name: Mark Rodriguez
   Position: Elementary Principal
   FTE: 1.0
   Effective Date: July 1, 2014
   Site: Lincoln Crossing Elementary

3. Name: Susan Watkins
   Position: Director of Special Education
   FTE: 1.0
   Effective Date: July 1, 2014
   Site: District Office

RESIGNATIONS:

1. Name: Lisa Noma
   Position: School Counselor
   FTE: 1.0
   Effective Date: June 30, 2014
   Site: Lincoln High School

2. Name: Erin Berry
   Position: 2nd Grade Teacher
   FTE: 1.0
   Effective Date: June 30, 2013
   Site: Carlin C. Coppin

3. Name: Diana (Christy) McCracken
   Position: 4th/5th Grade Teacher
   FTE: 1.0
   Effective Date: June 30, 2014
   Site: Lincoln Crossing Elementary

4.2.1

REQUEST FOR LEAVE OF ABSENCE/TEACHER ON SPECIAL ASSIGNMENT/PEER COACH:

1.	Name:	Jennifer Sperber
	Position:	4th Grade Teacher
	FTE:	1.0
	Effective Date:	June 30, 2014
	Site:	Foskett Ranch Elementary

REQUEST FOR LEAVE OF ABSENCE:

1.	Name:	Jennifer Stacey
	Position:	Kindergarten Teacher
	FTE:	1.0
	Effective Date:	October 25, 2014
	Site:	Carlin C. Coppin
2.	Name:	Robert Arosteguy
	Position:	History Teacher
	FTE:	1.0
	Effective Date:	August 15, 2014
	Site:	Twelve Bridges Middle School

REQUEST FOR INCREASE OF FTE:

1.	Name:	Shelly Adams
	Position:	Music Teacher
	FTE:	From: .8 FTE To: 1.0 FTE
	Effective Date:	July 1, 2014
	Site:	Lincoln Crossing Elementary
2.	Name:	Jenny Guemmer
	Position:	Music Teacher
	FTE:	From: .5 FTE To: .6 FTE
	Site:	Lincoln Crossing Elementary

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Assistant Superintendent, Personnel Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

June 17, 2014

CLASSIFIED/MANAGEMENT

New Hires

1. Name: Brooke Crosthwaite — Effective: 6/11/14
   Position: District Office Clerk — Site: District Office
   Salary: CSEA, Range 20, Step C — Replacement
   Hours: 3.5 Hours/Day
   Days: 12 Months/Year

2. Name: Heather Steer — Effective: 7/1/14
   Position: Director of Facilities — Site: District Office
   Salary: Classified Management, Step 3 — New Position
   Hours: 1 FTE
   Days: 12 Months/260 Days

RESIGNATIONS

1. Name: Theresa Thickens
   Position: Mental Health Specialist
   Site: District Office/Itinerant
   Hours: 8 Hours/Day
   Effective: 6/30/14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Document Tracking Services
Licensing Agreement

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michele Schuetz

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Site/District funds

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Licensing Agreement between Western Placer Unified School District and Document Tracking Services (DTS) contracts DTS to complete the 2014 School Accountability Report Card, in English and Spanish, 2014 Single Plan for Student Achievement, 2014 Local Education Agency Plan, as well as others as identified for the 2014-2015 school year.

RECOMMENDATION:

Administration recommends the Board ratify the agreement between Western Placer School District and Document Tracking Services.

wp/rk/factform

DOCUMENT TRACKING SERVICES

LICENSING AGREEMENT

This Agreement effective **July 1, 2014**, is made and entered into by **Western Placer Unified School District** as Licensee and Document Tracking Services (DTS) as Licensor each a "Party" and collectively the "Parties".

Licensee desires that DTS provide a license to use DTS proprietary web-based application in accordance with the following provisions:

A. License. DTS hereby grants to Licensee a non-exclusive license to use DTS application in order to create, edit, update, print and track specific documents as described in Exhibit **A** of this agreement.

   (i) DTS retains all rights, title and interest in DTS application and any registered trademarks associated with the license.

   (ii) Licensee retains all rights, title and interest in the documents as described in Exhibit **A** of this agreement.

B. Internet Areas. All parties including third party licensees shall not be permitted to establish any "pointers" or links between the Online Area and any other area on or outside of the DTS login without the prior written approval.

C. Term of License. The term of the Agreement is for **one (1) year** from the effective date (as noted in paragraph one) of the license agreement.

D. Personnel. DTS will assign the appropriate personnel to represent DTS in all aspects of the license including but not limited to account set up and customer license inquiries.

E. Content. DTS will be solely responsible for loading the content supplied by Licensee into DTS secure server and provide complete access to Licensee and its representatives.

F. Security of Data. DTS at all times will have complete security of Licensee documents on dedicated servers that only authorized DTS personnel will have access to; all login by DTS authorized will be stored and saved as to time of log-in and log-out.

   (i) Licensee may request DTS to only store Licensee documents for the period of time that allows Licensee and its authorized personnel to create, edit and update their documents.

G. Management of Database. DTS shall allow Licensee to review, edit, create, update and otherwise manage all content of Licensee available through the Secure Login of DTS.

H. Customer License. DTS shall respond promptly and professionally to questions, comments, complaints and other reasonable requests regarding any aspect of DTS application by Licensee. DTS business hours are Monday-Friday 8AM PST to 5PM PST except for national/state holidays.

DOCUMENT TRACKING SERVICES

I. License Fee. Licensee shall pay a fee of **$2,340**.

J. Document Set Up Fee. The one-time set up fee for documents as described in Exhibit A and made a part of this Agreement is **$0**.

K. Payment Terms. Licensee shall pay the annual licensing fee upon execution of the Agreement between parties and the electronic submittal of the invoice to Licensee.

L. Number of Documents. The maximum number of documents per school district is limited to **five (5)**.

M. Warranty. Licensee represents and warrants that all information provided to DTS, including but not limited to narratives, editorials, information regarding schools, is owned by Licensee and Licensee has the right to use and allow use by DTS as called for hereunder and that no copyrights, trademark rights or intellectual property rights of any nature of any third party will be infringed by the intended use thereof. In the event any claim is brought against DTS based on an alleged violation of the rights warranted herein, Licensee agrees to indemnify and hold DTS harmless from all such claims, including attorney fees and costs incurred by DTS in defending such claims.

N. Definitions.

(i) Document. A document is defined as **a**) a specific template provided by CDE or; **b**) any specific word document or forms that have different fields or school references such as elementary, middle or high schools* submitted by District or CDE; or **c**) individual inserts submitted by District or CDE that are integrated into existing documents or are offered as supplemental and/or addendums to other report documents.

* Licensee submits a SPSA template for their elementary, middle and high schools, which is counted as three (3) separate documents.

(ii) Customized Documents. Any document that is not a standard CDE template is considered a custom document and as such may be subject to additional setup fees; DTS shall provide an estimated cost of these additional fees prior to the execution of this agreement.

O. Document Setup Fee. DTS will charge a one-time setup fee of $200 per standard document up to a maximum of $850 for customized documents.

P. Additional Fees. Licensee shall pay additional fees if Licensee exceeds the number of documents as described in section L of this agreement. The fee for each additional document is $39 per document times the number of schools in the district. The fee shall be payable within thirty (30) days from DTS invoice.

Q. Additional Services. DTS can also provide Data Transfer and Document Translation services to Licensee for an additional fee. The fee for each additional service would be agreed upon between the parties and invoiced at the time the services were requested. The fee shall be payable within thirty (30) days from DTS invoice.

DOCUMENT TRACKING SERVICES

The Parties hereto have executed this Agreement as of the Effective Date.

Document Tracking Services, LLC

By: Aaron Tarazon, Director
Document Tracking Services
10225 Barnes Canyon Road, Suite A200
San Diego, CA 92121
858-784-0967 - Phone
858-587-4640 - Corporate Fax

Date: June 3, 2014

Licensee

By: _____

Date: 6/4/14

Western Placer Unified School District

4.4.3

DOCUMENT TRACKING SERVICES

Exhibit A

The following are standard documents to be used in conjunction with the license.

1. 2014 School Accountability Report Card, English & Spanish (CDE Template)
2. 2014 Single Plan for Student Achievement (CDE Template)
3. 2014 Local Education Agency Plan (CDE Template)
4. Others to be identified as needed.

4.4.4

DOCUMENT TRACKING SERVICES

June 3, 2014

Western Placer Unified School District
600 Sixth St., Ste. 400
Lincoln, CA 95648

Re: Document Tracking Services

INVOICE #9564802

Pursuant to the licensing agreement between Western Placer Unified School District and Document Tracking Services (DTS):

Document Tracking Services

Document Tracking Services [7/1/14 to 7/1/15]: **11 schools and District Personnel = 12 sites** **License Agreement includes up to 5 documents**	$2,340

Translation Services

2014 Spanish School Accountability Report Card: **$150 x 8 School Accountability Report Cards**	$1,200
Total Balance Due:	**$3,540**

Please Make Checks Payable To: Document Tracking Services

Send to:

Aaron Tarazon, Director
Document Tracking Services
10225 Barnes Canyon Road, Suite A200
San Diego, CA 92121
858-784-0967 - Phone
858-587-4640 - Corporate Fax

Thank you!

Approved Per Payment (Signature)

Audrey Kilpatrick
Name/Role (Printed)

4.4.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
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4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratify Contract between Schoology Inc. and WPUSD (Lincoln High School)
July 1, 2014-June 30, 2015

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick,
Assistant Superintendent of Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

District K-12 Microsoft Voucher Funds

MEETING DATE:

June 17, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for Schoology Inc. and Western Placer Unified School District/ Lincoln High School. Schoology Inc. proposes to work closely with Lincoln High School to implement a digital learning environment that promotes learning, communication, and collaboration inside and outside of the classroom. Schoology Inc. offers a complete cloud-based solution. All hardware, database, and maintenance costs are included in the pricing. The contract is for a one year time period with a charge of $10,980 for set-up and training in 2014-15.

RECOMMENDATION:

Administration recommends Board ratify the contract with Schoology Inc. and WPUSD (LHS) as noted above.

schoology®

Learning Management System

ENTERPRISE EDITION

Sales Order for:

Western Placer Unified School District

Lincoln High School PILOT 2014-2015

600 6TH St Ste 400

Lincoln, CA 95648-1787

Kim Bolz-Andolshek
Regional Sales Director
kbolz@schoology.com

Schoology, Inc.
115 W. 30th St., 10th Floor
New York, NY 10001
www.schoology.com

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OID: 006A000000OftaRIAR QID: 0Q0A0000000ifKVKAY

4.5.1

Introduction

Schoology proposes to work closely with Western Placer Unified School District to implement a digital learning environment that promotes learning, communication, and collaboration inside and outside of the classroom.

Schoology is a dynamic, user-centric learning management solution that adjusts to any educational environment. Schoology's versatility derives from three key components: learning management, enhanced communication, and third-party integration. Using Schoology's engaging tools, educators can create custom courses, pace students individually, and differentiate instruction. Schoology also facilitates improvement by providing educators access to globally shared resources. Finally, Schoology seamlessly integrates third-party software via its advanced API. This award-winning, comprehensive approach ensures engagement and magnifies achievement worldwide.

After launching in 2009, Schoology is now in more than 25,000 schools and organizations across more than 132 countries worldwide. Schoology is transforming learning by making academic improvement more accessible. Thousands of schools around the world are working together to engage students more effectively, and this is just the beginning.

Implementation Project Plan

After we have received Western Placer Unified School District's signed Sales Order, Western Placer Unified School District's dedicated Client Consultant will send a brief questionnaire to gather all of the necessary account information and project goals. Upon receiving the questionnaire, the Client Consultant will schedule a kickoff call to begin the implementation process. During the kickoff call, the Client Consultant will review all of the initial setup steps that

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Western Placer Unified School District will need to get started, as well as address any potential questions or needs that Western Placer Unified School District might require.

After the kickoff call, Western Placer Unified School District will have access to Schoology's consulting services, which includes weekly check-in and support during implementation. During this process, we look for specific milestone objectives that include setup for users, courses, single sign-on integration, branding (custom domain, logos etc.) and product training. Schoology will provide continual support throughout the implementation process through our dedicated Client Consultants and tiered support system.

Enterprise Subscription

Schoology offers a complete cloud-based solution. All hardware, database, and maintenance costs are included in the pricing. Western Placer Unified School District will **not** incur costs associated with system upgrades or releases that improve the current features.

1. **LDAP/Single Sign-On (SSO) Integration**

   Schoology will make available a SSO script that can be used to establish SSO with third party applications and directories. This will mean that all users will be able to use their school assigned username and password to access the Schoology environment. Western Placer Unified School District will still maintain all usernames, passwords, user groups, roles, and account names locally.

2. **Advanced User Management**

   Western Placer Unified School District will have access to Schoology's Advanced User Management Interface which allows administrators to manage user roles, permissions, privacy, and overall system settings. This also affords administrators the ability to bulk-add

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users either using import files or, for more advanced users, programmatically via our REST API.

3. Enterprise Management Interface

Western Placer Unified School District will be able to create multiple buildings using the Enterprise Management Interface. Administrators can organize users into individual buildings, and they can designate different users as administrators. The system administrator is able to then manage all users and schools from the main parent account while certain administrators will be responsible for a particular group of users across different buildings.

4. School Site Branding

Schoology will provide custom branding services to the Schoology interface for Western Placer Unified School District. Schoology will brand the top banner and links with Western Placer Unified School District's desired color scheme, and Schoology will also replace the Schoology logo with Western Placer Unified School District's organization logo. In addition, Western Placer Unified School District will receive domain customization (e.g. lms.schoolname.org) or subdomain customization (e.g. schoolname.schoology.com).

5. Support Services

Schoology offers two levels of support:

a. The first level is community-based support that is available to all administrators and instructors via a "Feedback/Support" button located in the dropdown menu in the upper right corner of Schoology. Community support is helpful for finding frequently asked questions and for posting new ideas. As part of your support management practices, you may choose to recommend this level of support for teachers and other staff or faculty at your school.

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b. The second level is dedicated support. As an enterprise client you have access to our dedicated support. You may choose up to three (3) dedicated support contacts from your school/district, whose role is to relay any questions, concerns or ideas to the Schoology team. These three (3) main support contacts can contact Schoology by:

   1. Phone: Support contacts may contact a Schoology representative by using a support code listed in the "Feedback/Support" button (only visible to support contacts).

   2. Email: Support contacts may email a Schoology representative by emailing **help@schoology.com.**

   3. Ticketing System: Support contacts may create their own support tickets by going directly to support.schoology.com.

Services

6. System Configuration

Western Placer Unified School District's Client Consultant will support you in training a small group of Schoology power users and project leaders. This group will be given the opportunity to review key Schoology features in depth, discuss best practices and utilize support and training materials with their client consultant.

Schoology will assist in the configuration of Western Placer Unified School District's system including items such as account creation/management, system settings, single sign-on, product training and overall implementation strategy. After the kickoff call, the Client Consultant will provide a launch pack that serves as a resource guide for setting up the Schoology system and providing product training for your faculty.

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7. Train-the-Trainer Web Delivered*

Schoology offers additional web delivered product training to Western Placer Unified School District's support staff via a train-the-trainer approach. This training is often utilized mid-year to provide additional support on intermediate and/or advanced features. The Client Consultant will train a select group of designated users that will ultimately train the end users. This in-depth product training will demonstrate how to organize classroom content, administer and grade assessments, track overall student performance, and how to use Schoology's collaborative tools.

*Training services will expire one (1) year from date of purchase

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schoology

Master Services Agreement

By accepting this Sales Order, you are agreeing to the terms of the Schoology Master Subscription Agreement, which is located here:

https://dl.dropboxusercontent.com/u/64457365/Schoology%20MSA%2020130411.pdf

SUBSCRIBER NAME:

Western Placer Unified School District

Signature: _____

Printed Name: Audrey Kilpatrick

Title: Asst. Supt. Business + Operations

Date: 5/30/14

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Enterprise Cost Summary

Exhibit A – Pricing

Contract Start Date: **July 1, 2014**

Contract End Date: **June 30, 2015**

Enrollment: **1,500**

Enterprise Subscription

Description	Price/Rate	Quantity	Discount %	Discount $	Subtotal
Enterprise Subscription, Per Student	$10.00	1,500	40	$6,000.00	$9,000.00
					$9,000.00

Enterprise Services

Description	Price/Rate	Quantity	Discount %	Discount $	Subtotal
Web Delivered Training	$150.00	4	20	$120.00	$480.00
Implementation - T2 - Flat Rate	$2,000.00	1	25	$500.00	$1,500.00
					$1,980.00

Grand Total: **$10,980.00**

The initial payment is due 30 days after the invoice date. All renewal subscriptions are invoiced 30 days prior to the start of the new term. Payment for renewal subscriptions must be received within 10 business days after the start of a new term.

This Sales Order is valid until June 30, 2014.

Thank you for your business!

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4.5.8

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Student Discipline
Stipulated Expulsion Students #13-14-R

AGENDA ITEM AREA:
Consent Session

REQUESTED BY:
Michael Doherty
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the expulsion of Students #13-14-R

RECOMMENDATION:

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

wp/rk/factform

4.7

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
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4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Mathematics K-5 Adoption
Envision, published by Pearson

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michele Schuetz, Interim Assistant Superintendent
Terri Dorow, Director

ENCLOSURES:
No

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Common Core funding
Restricted Lottery
Instructional Materials

MEETING DATE:
June 3, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

Western Placer Unified School District has completed piloting Common Core State Standards-aligned curriculum for Mathematics for grades TK-12th. Implementation of the new programs will begin in August 2014. Envisions published by has been selected for use in K-5th grade classes.

RECOMMENDATION:

Staff recommends approving the adoption of Envisions for K-5th grade.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Legal Services Contract between Law Firm Lozano Smith, LLP and Western Placer Unified School District for the 2014-15 School Year

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 17, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract authorizes the law firm of Lozano Smith, LLP to provide legal services to Western Placer Unified School District for the 2014-15 fiscal year. The payments for services are based on the attached rate sheet. The rates for Special Education matter has increased slightly. The rates to General Legal Services has not changed and remains the same as the current year.

RECOMMENDATION:

Administration recommends the Board ratify the agreement for legal services between the law firm of Lozano Smith, LLP and Western Placer Unified School District.

LS Lozano Smith
ATTORNEYS AT LAW

AGREEMENT FOR LOZANO SMITH LEGAL SERVICES

THIS AGREEMENT is effective July 1, 2014, between the Western Placer Unified School District ("Client") and the law firm of Lozano Smith, LLP ("Attorney").

Client and Attorney agree as follows:

Client hires Attorney as its legal counsel with respect to matters the Client refers to Attorney. Attorney shall provide legal services to represent Client in such matters, keep Client informed of significant developments and respond to Client's inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client has been advised of the right to seek independent legal advice regarding this Agreement.

Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).

Attorney shall send Client a statement for fees and costs incurred every calendar month. Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney's statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.

In addition to regular telephone, mail and other common business communication methods, Client authorizes Attorney to use facsimile transmissions, cellular telephone calls, unencrypted email, and other computer transmissions in communicating with Client. Unless otherwise instructed by Client, any such communications may include confidential information.

Client may discharge Attorney at any time by written notice. Unless otherwise agreed, and except as required by law, Attorney will provide no further services after receipt of such notice. Attorney may withdraw its services with Client's consent or as allowed or required by law, upon ten (10) calendar days written notice. Upon discharge or withdrawal, Attorney shall transition all outstanding legal work and services to others as Client shall direct.

SO AGREED:

WESTERN PLACER UNIFIED SCHOOL DISTRICT	LOZANO SMITH, LLP
	June 5, 2014
Scott Leaman Date	Gregory A. Wedner Date
Superintendent	Managing Partner

4.9.1

Lozano Smith
ATTORNEYS AT LAW

PROFESSIONAL RATE SCHEDULE
FOR WESTERN PLACER UNIFIED SCHOOL DISTRICT
(Effective July 1, 2014)

1. HOURLY PROFESSIONAL RATES FOR SPECIAL EDUCATION

Client agrees to pay Attorney by the following standard hourly rate:

Attorneys	$ 190 per hour
Paralegal / Law Clerk	$ 100 per hour

HOURLY PROFESSIONAL RATES FOR GENERAL LEGAL SERVICES

Client agrees to pay Attorney by the following standard hourly rate*:

Partner / Senior Counsel / Of Counsel	$ 215 - $ 295 per hour
Associate	$ 165 - $ 225 per hour
Paralegal / Law Clerk	$ 110 - $135 per hour
Consultant	$ 125 - $195 per hour

* Rates for Specific Attorneys Available Upon Request

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	$ 0.25 per page
Facsimile	$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

4.9.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
CARS/Consolidated Application

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Michele Schuetz

ENCLOSURES:
Yes, Spring 2014 Application

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Annual Categorical Revenues

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Spring 2014 CARS, previously known as Consolidated Application, reflects Western Placer Unified School District's application for Federal and State Categorical Aide Programs for the 2014-2015 school year.

RECOMMENDATION:

Staff recommends approval of the Spring 2014 CARS Application.

wp/rk/factform

California Department of Education

Western Placer Unified (31 66951 0000000)

Consolidated Application

Status: Certified
Saved by: Suzie Dollesin
Date: 6/11/2014 1:21 PM

2014-15 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at http://www.cde.ca.gov/fg/aa/co/ca14asstoc.asp

CDE Program Contact:
Anne Daniels, Education Data Office, adaniels@cde.ca.gov, 916-319-0640

LEA Plan

An LEA that receives Title III funds, or any LEA that receives Title I funds and is in Program Improvement corrective action must certify that its LEA Plan, including any Addenda to the Plan, is current and provide the local online web address for their LEA Plan. An LEA that receives Title III funds and is in Title III Improvement status must post their Improvement Plan in the California Accountability and Improvement System (CAIS) at http://www.cde.ca.gov/ta/ac/ca/.

State Board of Education approval date	7/11/2003
LEA Plan Web page	http://www.wpusd.k12.ca.us/Educational-Programs/SARC--LEAP-Plan-CON-APP-EIA--DAC-/index.html

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to have the use of these funds reviewed and/or audited according to the standards and criteria set forth in the California Department of Education's Categorical Program Monitoring (CPM) Manual. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this page are on file.

Authorized Representative's Full Name	Michele Shuetz
Authorized Representative's Signature	Michele Schuetz
Authorized Representative's Title	Interim Deputy Assistant Superintendent, Educational Services
Authorized Representative Signature Date	07/11/2014

4.10.1

California Department of EDUCATION

CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Western Placer Unified (31 66951 0000000)

Program Information Data Entry Instructions

2014-15 Protected Prayer Certification

ESEA Section 9524(b) specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

Required fields are denoted with an asterisk (*).

Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

* The authorized representative agrees to the above statement:	○ No ◉ Yes
Authorized Representative's Full Name:	Michele Schuetz
Authorized Representative Title:	Interim Assistant Superintendent
Authorized Representative Signature Date:	Michele Schuetz 6/6/14 (ex. 04/30/2012)
Comment: If the LEA is not able to certify at this time an explanation must be provided in the Comment field.	

Save Return to List

Franco Rozic, Title I Monitoring & Support | frozic@cde.ca.gov | 916-319-0269

4.10.2

2014-15 Application for Funding

CDE Program Contact:
Anne Daniels, Education Data Office, adaniels@cde.ca.gov, 916-319-0640

Local Governing Board Approval

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/17/2014

District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	Dulce Rosales
DELAC review date	06/03/2014
Meeting minutes web address Please enter the Web address of DELAC review meeting minutes. If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment.	

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Economic Impact Aid EC 54000 SACS 7090, 7091</br> With continued participation in the Economic Impact Aid program the LEA is agreeing to comply with the assurance posted at http://www.cde.ca.gov/fg/aa/co/ca13asstoc.asp.	Yes
Title I Part A (Basic Grant) ESEA Sec. 1111 et seq. SACS 3010	Yes
Title I Part D (Delinquent) ESEA Sec. 1401 SACS 3025	No
Title II Part A (Teacher Quality)	Yes

4.10.3

2014-15 Application for Funding

CDE Program Contact:
Anne Daniels, Education Data Office, adaniels@cde.ca.gov, 916-319-0640

ESEA Sec. 2101 SACS 4035	
Title III Part A Immigrant ESEA Sec. 3102 SACS 4201	Yes
Title III Part A LEP ESEA Sec. 3102 SACS 4203	Yes

4.10.4

2014-15 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

CDE Program Contact:

Julie Brucklacher, Financial Accountability & Info Srv, jbruckla@cde.ca.gov, 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Additional information on the predetermined schedule substitute system of time accounting can be found at http://www.cde.ca.gov/fg/ac/co/timeaccounting2013.asp. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at http://www.cde.ca.gov/fg/ac/sa/.

2014-15 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	Nothing to declare.

4.10.5

2014-15 Other ESEA Nonprofit Private School Participation

The LEA must offer to provide equitable services that address the needs of nonprofit private school students, teachers and other educational personnel under the programs listed below.

CDE Program Contact:

Laura Nelson, Private School List, lnelson@cde.ca.gov , 916-319-0229
Patty Stevens, Title III Language Policy & Leadership Office, pstevens@cde.ca.gov , 916-323-5838

Title II, Part A Improving Teacher and Principal Quality

The LEA must offer to provide Title II, Part A equitable services that address the needs of nonprofit private school students, teachers and other educational personnel. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information filed in the Private School Affidavit is not verified and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify nonprofit status and the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

Note: Non-unified elementary and/or high school districts that have applied for Title II, Part A funds have the option to add a shared attendance area nonprofit private school if they wish to share responsibility for that school's Title II equitable services.

Title III, Part A Limited English Proficient Student Subgrant Program

On an annual basis, the LEA must consult with all private schools within its boundaries, as to whether the private school students and teachers will participate in the Title III, Part A English Language Acquisition, Language Enhancement, and Academic Achievement Program. Consultation must be done during the design and development of programs and before decisions are made that affect the opportunities of students and teachers to participate. LEAs may not require documentation that poses an administrative barrier that is inconsistent to their responsibility to ensure equitable participation of private school students and teachers.

School Name	School Code	Enrollment	Consultation Occurred?	Title II, Part A Participation	Title III, Part A LEP Participation	School Added	Comment
Community Christian Schools	7089469	65	N	N	N	N	CCS site administrator declined categorically funded services from WPUSD for 2014-2015.

6.10.14

2014-15 Economic Impact Aid School Funding Plan

Based on information provided in the School Student Counts Projected data collection, the table below provides eligibility and ranking information.

CDE Program Contact:

Gustavo Gonzalez, EIA / LEP, ggonzalez@cde.ca.gov, 916-319-0420
Mark Klinesteker , EIA / SCE, mklinesteker@cde.ca.gov , 916-319-0256

District Advisory Committee (DAC) Review

Per Title 5 of the California Code of Regulations section 4423(c) and Education Code section 54420, once a school district or county office with juvenile court schools is deemed eligible for Economic Impact Aid (EIA) and designates EIA funds for State Compensatory Education (SCE) then the LEA must give the DAC the opportunity to give or offer advice regarding compensatory education programs.

DAC representative's full name	Lucia Nava
DAC review date	06/03/2014
Meeting minutes Web address	
Please enter the Web address of DAC review meeting minutes.	
DAC comment	
If the advisory committee did not review, describe consulting procedures:	
Group schools by grade span	Yes
Funding method	SCE/LEP

NOTE: If the LEA has selected to fund LEP Only, no additional action or data entry is required for the Economic Impact Aid School Funding Plan. The Plan should be saved in order to certify the data collection.

SCE Ranking Method: Percent

School Name	School Code	Grade Span Group	Projected Enrollment	Projected Low Income Students	Low Income %	Projected LEP Students	LEP %	Projected EDY Students	EDY %	Projected SCE Students	SCE %	Ranking	SCE Eligible	SCE Fund
First Street	6117493	1	493	351	71.20	256	51.93	297	60.24	904	183.37	1	Y	Y
Sheridan	6031363	1	84	62	73.81	25	29.76	37	44.05	124	147.62	2	Y	Y
Creekside Oaks Elementary	6098610	1	636	299	47.01	138	21.70	283	44.50	720	113.21	3	Y	Y

2014-15 Economic Impact Aid School Funding Plan

Based on information provided in the School Student Counts Projected data collection, the table below provides eligibility and ranking information.

School Name	School Code	Grade Span Group	Projected Enrollment	Projected Low Income Students	Low Income %	Projected LEP Students	LEP %	Projected EDY Students	EDY %	Projected SCE Students	SCE %	Ranking	SCE Eligible	SCE Fund
Carlin C. Coppin Elementary	6085252	1	400	157	39.25	51	12.75	112	28.00	320	80.00	4	Y	Y
Lincoln Crossing Elementary	0113068	1	693	137	19.77	71	10.25	192	27.71	400	57.72	5	N	N
Foskett Ranch Elementary	0108514	1	530	100	18.87	24	4.53	160	30.19	284	53.58	6	N	N
Twelve Bridges Elementary	0106443	1	692	79	11.42	30	4.34	166	23.99	275	39.74	7	N	N
Glen Edwards Middle	6108351	2	713	388	54.42	176	24.68	466	65.36	1030	144.46	1	Y	Y
Twelve Bridges Middle	0111385	2	833	170	20.41	60	7.20	309	37.09	539	64.71	2	N	N
Phoenix High (Continuation)	3130036	3	64	42	65.63	14	21.88	49	76.56	105	164.06	1	Y	Y
Lincoln High	3134657	3	1567	571	36.44	204	13.02	1001	63.88	1776	113.34	2	Y	Y

8.01.H

2014-15 Title I, Part A Nonprofit Private School Participation

The LEA shall provide, on an equitable basis, special educational services or other benefits to nonprofit private school eligible children.

CDE Program Contact:

Jyoti Singh, Title I Policy & Program Guidance, jysingh@cde.ca.gov , 916-319-0372
Rina DeRose-Swinscoe, Title I Policy & Program Guidance, RDeroseswinscoe@cde.ca.gov, 916-323-0472

The LEA must offer to provide equitable services that address the needs of nonprofit private school students and staff under the programs listed below. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information filed in the Private School Affidavit is not verified, and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify nonprofit status and the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

Note:

The LEA of residence is responsible for providing Title I Part A services to all eligible students who reside in the LEA's Title I attendance area but attend a private non-profit school. This includes students who attend nonprofit private schools outside the LEA's boundaries.

School Name	School Code	Enrollment	Participating	Affirmation On File	Low Income Student Count	Direct Services	Contract Services	School Added
Community Christian Schools	7089469	65	N	Y		N	N	N

6.01.14

2014-15 Title I, Part A Planned School Allocations

Based on information provided in the School Student Counts data collection, the table below provides eligibility and ranking information. For school allocation planning, the LEA has indicated which schools it intended to allocate Title I Part A funds to by entering a check in the Fund column.

CDE Program Contact:

Nancy Bodenhausen, Title I Policy & Program Guidance, NBodenhausen@cde.ca.gov, 916-445-4904
Lana Zhou, Title I Policy & Program Guidance, lzhou@cde.ca.gov, 916-319-0956

If an exception to funding is needed, enter an Exception Reason. Use lower case only.

Allowable Exception Reasons
a - Meets 35% Low Income Requirement
c - Funded by Other Allowable Sources
d - Desegregation Waiver on File
e - Grandfather Provision
f - Feeder Pattern
g - Local Funded Charter Opted Out
h - Local Funded Charter Opt In

Low income measure	FRPM
Group Schools by Grade Span	Yes
District-wide Low Income %	35.14%
Grade Span 1 Low Income %	33.59%
Grade Span 2 Low Income %	36.09%
Grade Span 3 Low Income %	37.58%

School Name	School Code	Grade Span Group	Projected Enrollment	Projected Low Income Students	Low Income %	Eligible	Funding Required	Ranking	Fund Flag	Exception Reason	Comment
Sheridan	6031363	1	84	62	73.81	Y	N	1	Y		
First Street	6117493	1	493	351	71.20	Y	N	2	Y		
Creekside Oaks Elementary	6098610	1	636	299	47.01	Y	N	3	Y		
Carlin C. Coppin Elementary	6085252	1	400	157	39.25	Y	N	4	Y		
Lincoln Crossing Elementary	0113068	1	693	137	19.77	N	N	5	N		

2014-15 Title I, Part A Planned School Allocations

Based on information provided in the School Student Counts data collection, the table below provides eligibility and ranking information. For school allocation planning, the LEA has indicated which schools it intended to allocate Title I Part A funds to by entering a check in the Fund column.

School Name	School Code	Grade Span Group	Projected Enrollment	Projected Low Income Students	Low Income %	Eligible	Funding Required	Ranking	Fund Flag	Exception Reason	Comment
Foskett Ranch Elementary	0108514	1	530	100	18.87	N	N	6	N		
Twelve Bridges Elementary	0106443	1	692	79	11.42	N	N	7	N		
Glen Edwards Middle	6108351	2	713	388	54.42	Y	N	1	Y		
Twelve Bridges Middle	0111385	2	833	170	20.41	N	N	2	N		
Phoenix High (Continuation)	3130036	3	64	42	65.63	Y	N	1	Y		
Lincoln High	3134657	3	1567	571	36.44	Y	N	2	N		

11.01.14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Approval of Modification to The District's Certificated Management Salary Schedule To Reflect a Minor change for the Continuation High School Principal Position

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes. Revised Certificated Management Salary Schedule for 2014-2015

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

In light of the recent hiring process for a new Continuation High School Principal, the District Administration would like to equalize the car allowance for the Continuation High School Principal and the High School Principal. The Continuation High School Principal does a significant level of driving to attend various hearings related to student attendance district wide and SARB hearings which this position oversees. Therefore, the District is proposing that the car allowance for the Continuation High School Principal position be increased from $100 to $200 per month. This change will be effective starting July 1, 2014.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the modified Certificated Management Salary Schedule for 2014-2015.

4.11

Certificated Management
2014-2015 Salary Schedule

Position Classification	Duty Days	Car Allowance	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
District Psychologist	192	200.00	64,332	69,139	73,946	78,755	83,562
**Program Support Specialist Interventions	210	125.00	71,425	73,568	75,776	78,048	80,386
Special Education Program Spec.	207	200.00	79,134	81,513	83,870	86,221	88,594
Elementary Asst. Principal	204	75.00	80,574	82,992	85,481	88,047	90,688
Preschool Program Coordinator	195	75.00	77,019	79,331	81,710	84,163	86,687
Middle School Asst. Principal	204	75.00	83,045	85,620	88,198	90,771	93,347
Director of Spec.Education	220	200.00	98,061	100,922	103,948	107,066	110,279
Elementary Principal	210	100.00	90,335	93,129	95,923	98,721	101,519
High School Asst. Principal	210	200.00	90,592	93,374	96,186	98,996	101,800
Middle School Principal	210	100.00	93,458	96,328	99,230	102,129	105,021
Continuation High School Principal	210	200.00	90,776	93,563	96,381	99,197	102,006
Director of Human Services	220	200.00	97,112	100,113	103,106	106,095	109,096
High School Principal	220	200.00	103,958	107,171	110,374	113,575	116,787
Director of Educational Services	220	200.00	93,391	96,116	98,998	101,968	105,028

District paid life insurance ($8.33) - MA Stipend - $1,223 - District paid ACSA dues (Suspended for the 2012-2013 school yr.) Retiree benefits as stipulated at Board of Trustee's meeting, March 7, 2000 (after 10 yrs.of service w/WPUSD, entitled to $2775 per year for 5 years) or Board of Trustee's meeting January 15, 2008 after 15 years (those offered in the agreement between the district and WPTA at Section XIV, E.2

Longevity - Based on administrative years of service in the WPUSD

5 years in administration	2.5% added to base salary
10 years in administration	3.0% added to base salary
15 years in administration	3.5% added to base salary
20 years in administration	4.0% added to base salary
1/2% Every 5 years After	

Revised 6/19/01 - K-5 5%, 6-12 3%, Directors 3.87% added to 2000-01 schedule, effective 7/1/01
Revised 10/21/03 - .5% added to 2001-02 schedule, effective 7/1/02
Revised 10/21/03 - 2% added to 2002-03 schedule, effective 7/1/03
Revised 7/1/04 - Reclass Middle School Principal, Elementary School Principal, High School Principal
1.5% added to 2003-04 schedule, effective 7/1/04 for remainder positions on salary shcedule
Revised 6/20/06 - 9% added to 2004-05 schedule for all positions except Elementary Asst. Principal (6%) and Director of Special Ed. (Reclassified)
Revised 71/07 - 4% added to 2006/2007 schedule for all positions except H.S. Assist. Princ. (4.35%)
Revised 8/1/09 - 3% added to 2007/2008 schedule effective 7/1/09 for Sp. Ed. Program Spec.& Dir., Human Ser.; 4.75% for District Psychologist; 5.41% for Elem. Assist. Princ.& Elem. Princ.; 6% for Prog. Sup. Spec.; 6.43% for Mid. Sch. Princ.;7.42% for H.S. Assist. Princ.; 8% for Dir. Sp.Ed., Mid. Sch. Princ., Continuation H.S. Princ. & H.S. Princ. Also Changed H.S. Principal days from 222 to 220
Revised 7/1/11 - Salary Schedule reflects 4 furlough days
Revised 7/1/12 - Salary Schedule reflects 8 furlough days
Revised 7/1/13 - Salary Schedule reflects 4 furlough days
Revised 7/1/14 - 5% added to 2014-2015 schedule for Director of Special Ed.
**Contingent Upon Continuing Grant Funding

4.11.1

Public

Hearing

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:
Public Hearing on 2014 School Facility Needs Analysis and Justification Study (SFNA)

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Heather Steer, Facilities Coordinator

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:
Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect residential developer fees over-and-above the Level I rate established by the State Allocation Board. This fee is commonly referred to as a Level II Fee. In order to qualify to collect Level II Fees, the District must annually complete a School Facility Needs Analysis and Justification Study (SFNA) and have it adopted by the Board of Trustees.

The 2014 SFNA calculates justification for the District to begin collecting Level II Fees of $4.38 per square foot of conditioned living space for residential construction outside the boundaries of any existing Mello-Roos District.

Per California Government Code 66016-66018.5, prior to adoption of the study, the Board of Trustees must hold a public hearing. At this public hearing the Board shall take testimony from the public, discuss, approve or disapprove the proposed study and the recommendations within it. This public hearing was noticed in the local newspaper and notices were posted 72 hours in advance of the hearing.

The Level II fee goes into effect immediately after adoption by the Board of Trustees.

RECOMMENDATION:
Administration recommends the Board hold a public hearing regarding the 2014 School Facility Needs Analysis and Justification Study.

SCHOOL FACILITY NEEDS ANALYSIS AND JUSTIFICATION STUDY

for the

WESTERN PLACER UNIFIED SCHOOL DISTRICT

April 2014

Prepared by
School Facility Consultants

7.1.1

SCHOOL FACILITY NEEDS ANALYSIS AND JUSTIFICATION STUDY

for the

WESTERN PLACER UNIFIED SCHOOL DISTRICT

April 2014

Prepared for
Western Placer Unified School District
600 6th Street, Fourth Floor
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7.1.a2

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Appendix A. Calculation of Allowable Per-Pupil Grant Costs
Appendix B. Calculation of Allowable Per-Pupil Site Acquisition and Site Development Costs

7.1.3

Executive Summary

The Western Placer Unified School District is authorized to collect $4.38 per square foot of residential development pursuant to Government Code Section 65995.5 and $8.76 per square foot pursuant to Government Code Section 65995.7 (also known as Level II and III fees, respectively).

The District meets the eligibility requirements in Government Code Section 65995.5(b) regarding the collection of Level II and III fees. The dollar amounts of the fees are based on the following facts and projections:

1. The student generation rate of residential housing units projected to be built in the District, calculated in accordance with Government Code Section 65995.6(a), is 0.406 for single-family units and 0.638 for multi-family units.
2. This report estimates the number of new residential housing units subject to Level II and Level III fees projected to be built in the District over the next five years is 634 single-family and 111 multi-family units.
3. Multiplying the appropriate terms in (1) and (2) shows that future single- and multi-family residential development is projected to add 227 K-6 students, 35 7-8 students and 67 9-12 students.
4. The District has zero excess pupil capacity at the K-6 and 9-12 grade levels available for pupils generated by future residential development even when accounting for capacity added through the construction of the Twelve Bridges Elementary School, Foskett Ranch Elementary School, Lincoln Crossing Elementary school, Twelve Bridges Middle School, Lincoln High School Addition projects and the inclusion of capacity provided by relocatable classrooms on various campuses. At the 7-8 grade levels the District has 383 seats available for students generated by future residential development.
5. The total number of unhoused pupils generated by future development equals 227 K-6 students, zero 7-8 student and 67 9-12 students from future single- and multi-family residential development.
6. The per-pupil allowable costs for the Level II fee equation equal $18,882, $20,168 and $28,618 for elementary, middle and high school students, respectively. These figures are equal to the per-pupil grant amounts in the State School Facility Program plus allowable per-pupil site development and site acquisition costs calculated pursuant to Government Code Section 65995.5(c) and 65995.6(h).
7. Total allowable costs for the Level II fee equation equal $6,203,620.00 (unhoused students generated by future development times the appropriate allowable per-pupil cost).
8. The total amount of residential square footage projected to be built in the District over the next five years is 1,415,074 square feet, based on an average square footage of 2,059 square feet for single-family units and 988 square feet for multi-family units projected to be built in the District and subject to Level II fees.
9. The District has no local funds available to dedicate to school facilities necessitated by future residential development.

As shown in the body of this Report, the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees (the nexus requirements).

End of Summary

7.1.4

Introduction

The purpose of this Report is to calculate the fee amount that the Western Placer Unified School District (District) is authorized to collect on residential development projects pursuant to Government Code Sections 65995.5 and 65995.7. *School Facility Consultants* has been retained by the District to conduct the analysis and prepare this Report.

State law gives school districts the authority to charge fees on new residential developments if those developments generate additional students and cause a need for additional school facilities. All districts with a demonstrated need may collect fees pursuant to Education Code Section 17620 and Government Code Section 65995 (referred to as Level I fees). Level I fees are currently capped at $3.36 per square foot of new residential development. Government Code Sections 65995.5 and 65995.7 authorize districts to collect fees (referred to as Level II and Level III fees) in excess of Level I fees, provided that the districts meet certain conditions. Government Code Section 66001 requires that a reasonable relationship exist between the amount and use of developer fees and the developments on which they are to be charged.

This Report is divided into three sections. The first summarizes the specific requirements in State law regarding Level II and Level III fees and establishes the District's authority to collect them. The second calculates the dollar amounts of Level II and Level III fees that the District is authorized to collect. The third explains how the District satisfies the requirements of Government Code Section 66001 with respect to Level II and III fees, summarizes other potential funding sources for school facilities, and presents recommendations regarding the collection of developer fees.

End of Section

7.1.5

I. Authority to Collect Level II and Level III Fees

State law establishes several requirements in order for school districts to collect Level II fees. Specifically, districts must: (1) apply to the State Allocation Board and be deemed eligible for State funding for new school construction, (2) adopt a school facility needs analysis and justification study, and (3) satisfy at least two of the four criteria set forth in Government Code Section 65995.5(b)(3)(A-D).

The general conditions required for collecting Level III fees are the same as those for Level II fees. Before districts can collect Level III fees, however, the State Allocation Board must no longer be approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the Education Code.

The District satisfies the three conditions listed above in the following ways.

A. Eligibility for State Funding for New Construction

The District has been deemed eligible to receive State funding for construction of new school facilities as outlined in Government Code Section 65995.5(b)(1). The District's most recent eligibility approval was at the November 4, 2009, meeting of the State Allocation Board.

B. Adoption of School Facility Needs Analysis and Justification Study

This Report meets the requirements of Government Code Section 65995.6 for a School Facility Needs Analysis and Justification Study, that is, a study that shall "determine the need for new school facilities for unhoused pupils that are attributable to projected enrollment growth from the development of new residential units over the next five years." By adopting this study, the District will satisfy this requirement.

C. Criteria in Government Code Section 65995.5(b)(3)(A-D)

The District meets the criterion outlined in 65995.5(b)(3)(C) in that it has issued debt equal to at least 30% of its bonding capacity.

The District also meets the criterion outlined in 65995.5(b)(3)(D), that is, that at least twenty percent of a district's classrooms are relocatable. According to the District's current Office of Public School Construction Form SAB 50-02, 46.53 percent (67 out of 144) of the total classrooms in the District are relocatable. The District has also added capacity through the construction of Twelve Bridges Elementary School (30 permanent teaching stations), Foskett Ranch Elementary School (29 permanent teaching stations), Foskett Ranch Elementary Addition (two modular teaching stations), Lincoln Crossing Elementary School (27 permanent teaching stations), Twelve Bridges Middle School (39 permanent teaching stations), Lincoln High School Addition (five modular teaching Stations) and the addition of 22 relocatable classrooms on various campuses. Including these projects in the District's capacity indicates that 29.9 percent (89 out of 298) of the total classrooms in the District are relocatable.

End of Section

7.1.6

II. Amount of Level II and Level III Fees

State law outlines the method by which Level II fees are calculated. The intent of the law is that the Level II fee represents half the cost of providing new school facilities, as defined in the State School Facility Program. The methods defined in State law for calculating the Level II fee, however, underestimate the District's true cost of providing school facilities. Additional sources of funds are necessary to fully fund the facilities that are required as a result of new development and the generation of students from such development activity within the District.

The Level II fee is calculated by (1) determining the allowable cost for new school facilities as outlined in the State School Facility Program, and (2) dividing that cost by the amount of new residential square footage projected to be built in the District over the next five years.

A. Allowable Cost for New School Facilities

State law prescribes the following process for calculating the allowable cost for new school facilities:

(1) determine the number of unhoused students attributable to future residential development;
(2) multiply the number of unhoused students by the per-pupil grant costs of new elementary, middle, or high schools as outlined in Education Code Section 17072.10;
(3) determine the amount of site acquisition and development costs to be included as allowed by Government Code Section 65995.5(h); and
(4) subtract the amount of local funds dedicated to school facilities necessitated by future residential development from the sum of (2) and (3).

1) Number of Unhoused Students

The number of unhoused students generated by future development equals the total number of students generated by future development minus the District's existing excess pupil capacity.

As required by Government Code Section 65995.6(a), this Report estimates the number of students generated by new development based on the historical student generation rates of residential units constructed during the previous five years.

This Report estimates the number of students that will be generated by each new single- and multi-family housing unit by (1) counting the number of students in the District who live in housing units constructed between January 2009 and December 2013, and (2) dividing that number by the total number of housing units constructed

7.1.7

over the same time period. This Report uses Placer County Assessor data to derive the housing counts and a District-provided student list to derive the student counts.

Addresses for units that paid developer fees from January 2014 to the present date are not used in the calculation because (1) student address files may not reflect residents' address changes for approximately one year, (2) students who have moved from a nearby district may continue to attend their previous school until the end of the school year and (3) units listed may not have been completed and occupied by the time the student address list was compiled.

It is noted that student generation rates are a calculation of students per residential unit at any one moment in time. Therefore, student generation rates are constantly changing based on increases and decreases in enrolled students and the number of residential units within the District at the time of calculation. As such, the District should be cautious with regards to using student generation rates for long-term planning and development and should adjust such planning and development based on updated student generation rates that are more in line with the current conditions at the time of evaluation.

Table 1-1 summarizes the student generation rates for single- and multi-family units.

Table 1-1
Student Generation Rates

Grade Group	Single-Family	Multi-Family
K-6	0.285	0.413
7-8	0.042	0.075
9-12	0.079	0.150
Total	**0.406**	**0.638**

This report estimates that 634 single-family units and 111 multi-family units subject to Level II and Level III fees will be built in the District within the next five years. These estimates do not include residential units that are projected to be built within a school district Community Facilities District (CFD), as CFD units are not charged Level II fees and Level III fees.

Table 1-2 shows the total number of students projected to enter the District from new housing units subject to Level II and Level III fees built over the next five years.

(Continued on the next page)

7.1.8

Table 1-2
Students Generated by Future Development

	K-6 Students	7-8 Students	9-12 Students
Single-Family	0.285 x 634 = 181	0.042 x 634 = 27	0.079 x 634 = 50
Multi-Family	0.413 x 111 = 46	0.075 x 111 = 8	0.150 x 111 = 17
Total	**227**	**35**	**67**

In determining how many of the students in Table 1-2 are unhoused, the District must consider any existing excess capacity. State law requires districts to calculate their total pupil capacity according to the method described in Section 17071.10 of the Education Code. As stated on the District's current Office of Public School Construction Form SAB 50-02, the District's pupil capacity, as calculated pursuant to Education Code Section 17071.10 is 1,325 in grades K-6, 567 in grades 7-8 and 675 in grades 9-12. These capacities are inclusive of the Special Day Class capacity identified on the District's Office of Public School Construction Form SAB 50-02 and include an adjustment for the Substantial Enrollment Requirement. In addition to the capacity reflected on the District's Form SAB 50-02, the District has added capacity through the State School Facility Program funding and construction of Twelve Bridges Elementary School (738 K-6 seats), Foskett Ranch Elementary School (713 K-6 seats), Foskett Ranch Elementary Addition (22 K-6 seats), Lincoln Crossing Elementary (663 K-6 seats) and Twelve Bridges Middle School (313 K-6 seats and 685 7-8 seats), Lincoln High School Addition (135 9-12 seats) and the addition of relocatable classrooms (597 K-12 seats) on various campuses.

At the K-6 grade group, the District has 10 seats of existing excess capacity (see Table 1-3). However, pupils from existing development will require all 10 spaces of this existing capacity (total five-year K-6 enrollment growth [598 pupils] based on the State cohort survival enrollment projection model, minus 227 K-6 pupils generated by future residential development [see Table 1-2, 634 new single-family units times K-6 Student Generation Rate {0.285} equals 181, plus 111 new multi-family units times K-6 Student Generation Rate {0.413} equals 46, for a total of 227 pupils] equals 371 pupils from existing development). The District therefore has no excess capacity available for K-6 pupils generated by future development, and all K-6 pupils listed in Table 1-2 are defined as unhoused.

At the 7-8 grade group, the District has 383 seat of existing excess capacity. The District therefore has existing capacity available at the 7-8 grade level to house the 35 pupils identified in Table 1-2 as being generated by future residential development.

At the 9-12 grade group, the District's 2013/14 enrollment is greater than the 9-12 pupil capacity listed in Table 1-3, below: 1,637 pupils are enrolled in grades 9-12. Therefore, all 67 pupils listed in Table 1-2 are defined as unhoused.

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Table 1-3
Existing Capacity

Grade Group	Current Capacity	2013/14 Enrollment	Existing Excess Capacity	Existing Capacity Available for Students from Future Development	Unhoused Students From Future Development
K-6	4,074	4,064	10	0	227
7-8	1,387	1,004	383	383	0
9-12	972	1,637	0	0	67
Total	**6,433**	**6,705**	**393**	**383**	**294**

2) Allowable Grant Costs

Table 1-4 shows the total allowable grant costs for new facilities. The per-pupil grant costs are taken from Education Code Section 17072.10 and include adjustments as required by Labor Code Section 1771.3 and Education Code Section 17074.56(a) (see Appendix A for details regarding grant cost funding).

Table 1-4
Allowable Grant Costs for Pupils Generated from Future Residential Development

Grade Group	Per-Pupil Grant Cost	Number of Unhoused Students	Total Grant Cost
K-6	$11,427.50	227	$2,594,042.50
7-8	$11,950.00	0	$0.00
9-12	$14,413.00	67	$965,671.00
Total	**N/A**	**294**	**$3,559,713.50**

The per-pupil grant does not include all cost items that the local community may deem important to meeting the quality of facilities in the District. Because the per-pupil grants do not address certain costs, the actual funding will likely not be adequate to fund school facilities to the quality and level required by the District. Therefore, the final calculation of Level II fees will likely understate the funding required by the District.

3) Allowable Site Acquisition and Development Costs

Table 1-5 shows the per-pupil site acquisition and development costs for elementary, middle and high school students. The site sizes for the District's elementary, middle and high school cost models are based on acreage amounts that are consistent with the

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guidelines in the "School Site Analysis and Development Handbook" published by the California State Department of Education (CDE).

Site acquisition costs for the District's planned elementary, middle and high school cost model projects are based on (1) per acre land prices from recent appraisals of future school sites and future land acquisition costs estimated by District administrators, and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, CDE review/approval, preparation of the POESA and PEA and DTSC cost for review, approval and oversight of the POESA and the PEA.

Site development costs for elementary, middle and high school projects are consistent with the guidelines in Government Code Section 65995.5(h). For more detail regarding site acquisition and site development cost estimates, see Appendix B.

Table 1-5
Calculation of Per-Pupil Site Acquisition and Development Costs

Grade Group	Per-Pupil Site Acquisition Costs	Per-Pupil Site Development Costs	Per-Pupil Acquisition and Development Costs
K-6	$4,500	$10,409	$14,909
7-8	$6,570	$9,867	$16,437
9-12	$12,840	$15,570	$28,410

Pursuant to Government Code Sections 65995.5(c) and 65995.5(h), the allowable cost for site acquisition and development is calculated by (1) multiplying the per-pupil cost by one-half and (2) multiplying that result by the number of unhoused elementary, middle and high school students. Table 1-6 shows the total allowable site acquisition and development costs.

Table 1-6
Allowable Site Acquisition and Development Costs

Grade Group	One-Half of Per-Pupil Costs	Number of Unhoused Students from Future Development	Allowable Cost
K-6	$7,454.50	227	$1,692,171.50
7-8	$8,218.50	0	$0.00
9-12	$14,205.00	67	$951,735.00
Total	**N/A**	**294**	**$2,643,906.50**

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4) Local Funds Dedicated to School Facilities Necessitated by Future Development

The District has no funds dedicated to school facilities necessitated by future development. All District funds available for additional school facilities are required to provide facilities for existing unhoused students.

In addition, the District has no surplus property that could be used for a school site or that is available for sale to finance school facilities.

According to District administrators, the amount of funds currently available in the District's capital facility accounts totals approximately $4.9 million. Portions of these amounts are reserved for debt service related to the construction of school projects included in the capacity figures outlined in Table 1-3 and other amounts are set aside for modernization projects.

As outlined in Table 1-7, the District currently has 665 9-12 students that are unhoused.

Table 1-7
Existing Unhoused Pupils

Grade Group	Current Capacity	2012/13 Enrollment	Existing Unhoused Pupils
K-6	4,074	4,064	0
7-8	1,387	1,004	0
9-12	972	1,637	665
Total	**6,433**	**6,705**	**665**

Table 1-8 summarizes the cost of providing school facilities for existing unhoused pupils. Table 1-8 reflects the District's anticipated per-pupil costs for the construction of facilities to house the Existing Unhoused Pupils identified in Table 1-7 above.

Table 1-8
Cost of Providing School Facilities for Existing Unhoused Students

Grade Group	Existing Unhoused Pupils	Per-Pupil Grant Costs	Per-Pupil Site Acquisition and Development Costs	Total Cost
K-6	0	$22,855	$14,909	$0
7-8	0	$23,900	$16,437	$0
9-12	665	$28,826	$28,410	$38,061,940
Total	**665**	**N/A**	**N/A**	**$38,061,940**

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Comparing all of the funds in the District's capital facility accounts ($4.9 million) to the cost of providing school facilities for existing unhoused students ($38,061,940) demonstrates that all District funds available for the construction of new facilities are required to provide facilities for existing unhoused students.

5) Total Allowable School Facility Cost for Level II Fees

Table 1-9 shows the total allowable cost for Level II fees for K-6, 7-8 and 9-12 students from future residential development.

Table 1-9
Total Allowable Cost for Level II Fees

Category	Amount
SFP Grant	$3,559,713.50
Site Acquisition and Development	$2,643,906.50
Less Local Funds	N/A
Total	**$6,203,620.00**

B. Amount of Level II Fee

The Level II fee is calculated by dividing the total allowable cost by the amount of new residential square footage projected to be built in the District over the next five years.

As stated in Section II.A.1. above, over the next five years, 634 single-family units and 111 multi-family units that will be subject to Level II and Level III fees are projected to be built in the District. This report estimates that new housing units in the District will have an average square footage of 2,059 and 988 for single- and multi-family units, respectively. Multiplying the average square footage by number of units projected produces a total of 1,415,074 square feet of new residential development to be built in the next five years. Dividing this total square footage into total allowable cost results in a Level II fee of $4.38 per square foot of new residential development.

The calculation of Level II fees, in accordance with the formulas provided in the statutes, will likely be understated when measured against the actual calculation of costs due to the limited inclusion of cost categories to determine actual costs per student and the fluctuating student generation rates. The District needs to account for these issues when conducting a revenue/cost analysis utilizing the calculated Level II fee.

C. Amount of Level III Fee

Under certain circumstances, State law allows school districts to charge a fee higher than a Level II fee if: (1) the district meets the requirements for Level II fees and (2) the State Allocation Board is no longer approving apportionments for new construction pursuant to Article 5 (commencing with Section 17072.20) of Chapter 12.5 of Part 10 of the

Education Code. In the District's case, this higher fee, referred to as a Level III fee, can be no more than twice the Level II fee. The maximum Level III fee the District is authorized to charge, therefore, is $8.76 per square foot of new residential development.

As of the writing of this report, Level III fees have been suspended pending the passage of a State-wide voter approved bond measure for school facilities in November 2014. If a State-wide school facilities bond measure is not placed on the November 2014 ballot by August 31, 2014, the suspension of Level III fees would be lifted as of September 1, 2014.

End of Section

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III. Findings and Recommendations

This Section (1) shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees, (2) summarizes other potential funding sources for the District's capital projects, and (3) presents recommendations regarding the collection of developer fees.

A. Findings

(1) Government Code Section 66001(a)(1)—Purpose of the Fee

The purpose of collecting Level II and III fees on residential development is to acquire funds to construct or reconstruct school facilities for the students generated by future residential developments.

(2) Government Code Section 66001(a)(2)—Use of the Fee

The District use of the fee will involve constructing and/or reconstructing new elementary, middle and high school campuses and/or additional permanent facilities on existing elementary, middle, and high school campuses. In addition, the District may build other school related facilities or purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from Level II and III fees collected on residential development may be used to pay for all of the following:
(1) land (purchased or leased) for school facilities,
(2) design of school facilities,
(3) permit and plan checking fees,
(4) construction or reconstruction of school facilities,
(5) testing and inspection of school sites and school buildings,
(6) furniture for use in new school facilities, and
(7) interim school facilities (purchased or leased) to house students generated by future development while permanent facilities are being constructed.

(3) Government Code Section 66001(a)(3)—Relationship Between Fee's Use and the Type of Project Upon Which the Fee is Imposed

All types of new residential development—including but not limited to single- and multi-family units in new subdivisions and in "in-fill" lots, single- and multi-family units in redevelopment projects, single- and multi-family units that replace demolished units (to the extent that the new units are larger than the demolished units), additions of residential space to existing single- and multi-family units, manufactured homes, mobile homes, and condominiums—are projected to cause new families to move into the District and, consequently, generate additional students in the District. As shown earlier in this Report, sufficient school facilities do not exist

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for these students. All types of new residential development, therefore, create a need for additional school facilities. The fee's use (acquiring school facilities) is therefore reasonably related to the type of projects (new residential developments) upon which it is imposed.

(4) Government Code Section 66001(a)(4)—Relationship Between the Need for the Public Facility and the Type of Project Upon Which the Fee is Imposed

The District is currently operating over capacity, at the 9-12 grade group and is projected to require all available seats at the K-6 grade group for pupils from existing residential development and therefore, the District has no available capacity to house additional K-6 and 9-12 students from new residential development. Future residential development in the District will generate additional students and, consequently, a need for additional school facilities. A relationship exists, therefore, between the District's need to build additional school facilities and new residential development projects.

(5) Government Code Section 66001(b)—Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This Report concludes that the methods prescribed by the State law for estimating school facility construction costs, and for calculating the Level II and Level III fees, supports the establishment of Level II and Level III fees which, when collected, will contribute to the District's cost of constructing and reconstructing school facilities to house students generated by future residential construction.

(6) Other Funding Sources

The following is a review of other potential funding sources for constructing school facilities:

a) General Fund
The District's General Fund budget is typically committed to instructional and day-to-day operating expenses and not used for capital outlay uses, as funds are needed solely to meet the District's non-facility needs.

b) State Programs
The District has applied for and received State funding for construction of new school facilities under the 1998 Leroy F. Greene School Facility Program. Even projects funded at 100 percent of the State allowance, however, often experience a shortfall between State funding and the District's actual facility needs. State funds for deferred maintenance may not be used to pay for new facilities. State law prohibits use of lottery funds for facilities.

c) General Obligation Bonds
School districts can, with the approval of either two-thirds or 55 percent of its voters, issue general obligation bonds that are paid for out of property taxes.

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d) Parcel Taxes

Approval by two-thirds of the voters is required to impose taxes that are not based on the assessed value of individual parcels. While these taxes have been occasionally used in school districts, the revenues are typically minor and are used to supplement operating budgets.

e) Mello-Roos Community Facilities Districts

This alternative uses a tax on property owners within a defined area to pay long-term bonds issued for specific public improvements. Mello-Roos taxes require approval from two-thirds of the voters (or land owners if fewer than 12) in an election.

f) Surplus Property

The District has no properties that could be sold to create a significant source of capital outlay funds.

g) Alternatives for Reducing Facility Costs

Alternatives to reducing facility costs, which have been used and/or explored by the District, include additional portable classrooms, joint-use of facilities, multi-track-year-round education, and other measures. These options remain available to the District in the future.

B. Recommendations

Based on the findings outlined above, it is recommended that the Board of Trustees, as provided for in Government Code Sections 65995.5 and 65995.7, approve a resolution to levy Level II and Level III fees on future residential development in the amounts of $4.38 and $8.76 per square foot, respectively.

End of Report

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Appendix A

Calculation of Allowable Per-Pupil
Grant Costs

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Appendix A
Calculation of Allowable Per-Pupil Grant Costs

The per-pupil grant costs, calculated per the provisions of Government Code Section 65995.5(c)(1), include the School Facility Program (SFP) grants outlined in Education Code Section 17072.10, fire alarm and sprinkler grants mandated by Education Code Section 17074.56(a) and funding for Prevailing Wage Monitoring and Enforcement Costs as required by Labor Code Section 1771.3 and provided by the Department of Industrial Relations' Compliance Monitoring Unit (CMU).

Table A-1 increases the SFP base grant amounts by per-pupil grant increases mandated by SB 575 (fire alarm and sprinkler grants). For each of the District's cost models below, Table A-1 dollar amounts will be used in determining the CMU per-pupil grant increases for each grade grouping. The sum of SFP base grant amounts, per-pupil grant increases mandated by SB 575 and CMU per-pupil grant increases, will be used in calculating the District's Level II/III fees.

Table A-1
SFP Per-Pupil Grants Plus Fire Alarm/Sprinkler Funding

Grade Group	K-6	7-8	9-12	Non-Severe Special Day Class	Severe Special Day Class
SFP Grant	$9,921	$10,491	$13,429	$18,640	$27,873
SB 575 Fire Alarm Grant	$11	$17	$26	$35	$52
SB 575 Sprinkler Grant	$167	$198	$206	$353	$527
50% Total Grant	**$10,099**	**$10,706**	**$13,661**	**$19,028**	**$28,452**
100% Total Grant	**$20,198**	**$21,412**	**$27,322**	**$38,056**	**$56,904**
Regular Pupil Adjustment*	$17,813	$18,896	$24,885	n/a	n/a
Non-Severe SDC Adjustment**	$3,577	$3,600	$2,580	n/a	n/a
Severe SDC Adjustment***	$1,371	$1,303	$1,218	n/a	n/a
100%	**$22,761**	**$23,799**	**$28,683**	**n/a**	**n/a**

*Based on the percentage of Non-Special Day Class Students currently enrolled in the District.
** Based on the percentage of Non-Severe Special Day Class Students currently enrolled in the District.
***Based on the percentage of Severe Special Day Class Students currently enrolled in the District.

Estimated total funding for the K-12 cost models in Table A-2 equals the new per-pupil base grants calculated above added to the per-pupil site development figures calculated in Appendix B, multiplied by the pupil capacity of each K-12 cost model. Table A-2 then calculates the total CMU grant and per-pupil CMU grant additions for the K-12 cost models.

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Table A-2
Calculation of Per-Pupil CMU Grant Additions

Grade Group	Per-Pupil Cost	Number of Pupils	Total Funding	Total CMU Grant	Per-Pupil CMU Grant
K-6	$37,670	800	$30,136,000	$75,340	$94
7-8	$40,236	1,000	$40,236,000	$100,590	$101
9-12	$57,093	500	$28,546,500	$71,366	$143

Table A-3 adds 50 percent of the per-pupil CMU grant addition calculated in Table A-2 to the totals calculated in Table A-1 to determine the final per-pupil grants allowable for use in the Level II/III fee calculations.

Table A-3
Calculation of Final Per-Pupil Grant Costs by Grade Group

Grade Group	K-6	7-8	9-12
50% SFP Grant	$11,380.50	$11,899.50	$14,341.50
50% CMU Grant	$47.00	$50.50	$35.50
50% Total Grant	**$11,427.50**	**$11,950.00**	**$14,413.00**

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Appendix B

Calculation of Allowable Per-Pupil
Site Acquisition and Site Development Costs

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Appendix B
Calculation of Allowable Per-Pupil Site Acquisition and Site Development Costs

Site Acquisition Costs for Elementary, Middle and High School Projects

The site sizes for the District's elementary, middle and high school cost models are based on acreage amounts that are consistent with the guidelines in the "School Site Analysis and Development Handbook" published by the California State Department of Education (CDE).

Site acquisition costs for the District's planned elementary, middle and high school cost model projects are based on (1) per acre land prices from recent appraisals of future school sites and future land acquisition costs estimated by District administrators, and (2) applicable increases pursuant to Section 1859.74 of Title 2 of the California Code of Regulations for appraisals, surveys, site testing, CDE review/approval, preparation of the POESA and PEA and DTSC cost for review, approval and oversight of the POESA and the PEA.

Table B-1
Calculation of Total Site Acquisition Cost

Grade Group	Site Acquisition Per Acre	Acreage	Total Site Acquisition Cost
New Elementary School	$300,000	12*	$3,600,000
New Middle School	$300,000	21.9**	$6,570,000
New High School	$300,000	21.4***	$6,420,000

*Based on 12 acres required for the District's Elementary Cost Model project with a student capacity of 800 K-6 pupils.
**Based on 21.9 acres required for the District's Middle School Cost Model project with a student capacity of 1,000 7-8 pupils.
***Based on 21.4 acres required for Phase I of the District's New Comprehensive High School Cost Model project with a student capacity of 500 9-12 pupils.

Table B-2 calculates the per-pupil site acquisition costs by grade grouping by taking the per-pupil site acquisition costs for all of the above cost models and calculating the average cost per grade group.

(Continued on the next page)

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Table B-2
Calculation of Per-Pupil Site Acquisition Costs by Grade Grouping

K-6 Cost Models			
School	**Total Site Acquisition**	**K-6 Pupils**	**K-6 Per-Pupil Site Acq. Cost**
New Elementary School	$3,600,000	800	$4,500
		100% Cost	**$4,500**
7-8 Cost Models			
School	**Total Site Acquisition**	**7-8 Pupils**	**7-8 Per-Pupil Site Acq. Cost**
New Middle School	$6,570,000	1,000	$6,570
		100% Cost	**$6,570**
9-12 Cost Models			
School	**Total Site Acquisition**	**9-12 Pupils**	**9-12 Per-Pupil Site Acq. Cost**
New High School	$6,420,000	500	$12,840
		100% Cost	**$12,840**

Site Development Costs for a New Elementary School

Service site development, off-site development, and utilities costs for new District K-6 school cost model projects are based on State Allocation Board (SAB) approved Site Development Costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's Twelve Bridges and Lincoln Crossing Elementary School projects. The Twelve Bridges project was approved on August 27, 2003, and has had the allowable costs increased by 50.3 percent in accordance with adjustments to the Class B Construction Cost Index (CCI) of 1.47 in August 2003 to 2.21 in January 2014. The Lincoln Crossing project was approved on September 27, 2006, and has had allowable costs increased by 20.1 percent in accordance with adjustments to the Class B CCI from 1.84 in September 2006 to 2.21 in January 2014. These costs are as follows:

(Continued on the next page)

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Table B-3
Site Development Costs for New K-6 Cost Model Project

Twelve Bridges K-6 Elementary School Project	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$5,513,138
Class B CCI Adjustment (50.3%)	$2,773,108
Total	**$8,286,246**
Total Capacity	**738**
Per-Pupil Site Development Costs	**$11,228**
Lincoln Crossing K-6 Elementary School Project	**Site Development Costs**
Site Development Costs (Service Site, Off-Site and Utility Services)	$3,084,738
Class B CCI Adjustment (20.1%)	$620,032
Total	**$3,704,770**
Total Capacity	**663**
Per-Pupil Site Development Costs	**$5,588**
Total Combined Site Development Cost	**$11,991,016**
Total Combined Capacity	**1,401**
Average of District Per-Pupil Site Development Costs	**$8,559**

Estimated general site development costs for District K-6 school cost model projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

Table B-4
General Site Development Costs for K-6 Cost Model Project

K-6 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
K-6 School					
Per-Useable Acre General Site Cost	12	$32,244	n/a	n/a	$386,928
K-6 Per-Pupil General Site Cost	n/a	n/a	800	$1,366*	$1,092,800
Totals	**10**	**n/a**	**800**	**n/a**	**$1,479,728**
Average Per-Pupil General Site Development Cost**					**$1,850**

*Equals 6% of the K-6 per-pupil base grant amount of $22,761.
**Equals the totals of the General Site Costs, divided by the pupil capacity of the District's proposed K-6 projects (800 students).

The total anticipated Site Development Costs for District K-6 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's K-6 school cost model projects, plus the average per-pupil general site development costs related to the District's K-6 school cost model projects. The following table illustrates the total per-pupil site development costs for future District K-6 school cost model projects.

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Table B-5
Total Site Development Costs for K-6 Cost Model Project

K-6 Cost Model Projects	Costs
Average K-6 Per-Pupil Service Site, Off-Site and Utility Costs	$8,559
Average K-6 Per-Pupil General Site Development Costs	$1,850
Total K-6 Per-Pupil Site Development Cost	**$10,409**

Site Development Costs for a New Middle School

Service site development, off-site development, and utilities costs for a new District 7-8 cost model project are based on SAB approved Site Development Costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's Twelve Bridges Middle School. The Twelve Bridges project was approved on June 22, 2005, and has had allowable costs increased by 29.2 percent in accordance with adjustments to the Class B CCI from 1.71 in June 2005 to 2.21 in January 2014. These costs are as follows:

Table B-6
Site Development Costs for a New 7-8 Cost Model Project

Twelve Bridges Middle School	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$5,973,312
Class B CCI Adjustment (29.2%)	$1,744,207
Total	**$7,717,519**
Total Capacity	**998***
Per-Pupil Site Development Cost	**$7,733**

*Equals the total capacity of the District's Twelve Bridges Middle School.

Estimated general site development costs for District 7-8 school cost model projects are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

Table B-7
General Site Development Costs for 7-8 Cost Model Project

7-8 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
7-8 School					
Per-Useable Acre General Site Cost	21.9	$32,244	n/a	n/a	$706,144
7-8 Per-Pupil General Site Cost	n/a	n/a	1,000	$1,428*	$1,428,000
Totals	**18**	**n/a**	**1,000**	**n/a**	**$2,134,144**
Average Per-Pupil General Site Development Cost**					**$2,134**

*Equals 6% of the 7-8 per-pupil base grant amount of $23,799.
**Equals the totals of the General Site Costs, divided by the pupil capacity of the District's proposed 7-8 projects (1,000 students).

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The total anticipated Site Development Costs for District 7-8 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's 7-8 school cost model projects, plus the average per-pupil general site development costs related to the District's 7-8 school cost model projects. The following table illustrates the total per-pupil site development costs for future District 7-8 school cost model projects.

Table B-8
Total Site Development Costs for 7-8 Cost Model Project

7-8 Cost Model Projects	Costs
Average 7-8 Per-Pupil Service Site, Off-Site and Utility Costs	$7,733
Average 7-8 Per-Pupil General Site Development Costs	$2,134
Total 7-8 Per-Pupil Site Development Cost	**$9,867**

Site Development Costs for a New High School

Service site development, off-site development, and utilities costs for a new District high school are based on the allowable per-pupil site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations for the Rocklin Unified School District's Liberty High School. This project was approved on May 3, 2005, and has had the allowable costs increased by 30 percent in accordance with adjustments to the Class B CCI from 1.70 in May 2005 to 2.21 in January 2014. These costs are as follows:

Table B-9
Site Development Costs for a New High School

Rocklin Unified School District's Liberty High School Project	Site Development Costs
Site Development Costs (Service Site, Off-Site and Utility Services)	$11,101,088
Class B CCI Adjustment (30%)	$3,330,326
Subtotal	**$14,431,414**
Per-Acre Site Development Cost*	**$306,399**
Acreage of District Cost Model Project	**21.4**
Total Site Development Cost for District Cost Model Project**	**$6,556,939**
Per-Pupil Site Development Cost***	**$13,114**

*Total site development costs, divided by the total acreage of the Liberty High project (47.1 acres).
**Represents the total acreage required for the District's cost model project (21.4 acres) multiplied by the Per-Acre Site Development Cost.
***Represents the Total Site Development Cost divided by the pupil capacity of the project (500 pupils).

Estimated general site development costs for District 9-12 school cost model project are based on the average allowable general site development costs, as defined in Section 1859.76 of Title 2 of the California Code of Regulations, for the District's next planned school projects. These costs are as follows:

(Continued on the next page)

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Table B-10
General Site Development Costs for 9-12 Cost Model Project

9-12 Cost Model Projects	Acres	Per-Acre Cost	Pupils	Per-Pupil Cost	Costs
New 9-12 School					
Per-Useable Acre General Site Cost	21.4	$32,244	n/a	n/a	$690,022
9-12 Per-Pupil General Site Cost	n/a	n/a	500	$1,076*	$538,000
Totals	**21.4**	**n/a**	**500**	**n/a**	**$1,228,022**
Average Per-Pupil General Site Development Cost**					**$2,456**

*Equals 3.75% of the 9-12 per-pupil base grant amount of $28,683.
**Equals the totals of the General Site Costs, divided by the total pupil capacity of the District's proposed 9-12 projects.

The total anticipated Site Development Costs for District 9-12 school cost model projects equals the per-pupil service site, off-site and utilities development cost for the District's 9-12 school cost model projects, plus the average per-pupil general site development costs related to the District's 9-12 school cost model projects. The following table illustrates the total per-pupil site development costs for future District 9-12 school cost model projects.

Table B-11
Total Site Development Costs for 9-12 Cost Model Project

9-12 Cost Model Projects	Costs
Average 9-12 Per-Pupil Service Site, Off-Site and Utility Costs	$13,114
Average 9-12 Per-Pupil General Site Development Costs	$2,456
Total 9-12 Per-Pupil Site Development Cost	**$15,570**

7.1.27

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:
Public Hearing on 2014 School Facility Fee Justification Report

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Heather Steer
Facilities Coordinator

ENCLOSURES:
Draft of 2014 School Fee Justification Report

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:
Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect the base rate for California schools as established by the State Allocation Board. This fee is referred to as a Level I Fees. Not only do Level I Fees give a statute for residential construction, but also for commercial construction. In order to qualify to collect Level I Fees, the District must bi-annually complete a School Facility Fee Justification Report and have it adopted by the Board of Trustees.

The draft report attached shows the District is justified to collect Level I Fees at the rate of $3.36 per square foot for residential and $0.54 per square foot for commercial. However, adoption of a rate for Level II Fees will supersede the Level I Fee justification for residential. Commercial rates are not justified on a Level II School Facility Needs Analysis.

Per California Government Code 66016-66018.5, prior to adoption of the study, the Board of Trustees must hold a public hearing. At this public hearing the Board shall take testimony from the public, discuss, approve or disapprove the proposed study and the recommendations within it. This public hearing was noticed in the local newspaper and notices were posted 72 hours in advance of the hearing.

The Level I fee goes into effect 60 calendar days after adoption by the Board of Trustees.

RECOMMENDATION:
Administration recommends the Board hold a public hearing regarding the 2014 School Facility Fee Justification Report.

7.2

DRAFT

SCHOOL FACILITY FEE JUSTIFICATION REPORT FOR RESIDENTIAL, COMMERCIAL & INDUSTRIAL DEVELOPMENT PROJECTS

for the

WESTERN PLACER UNIFIED SCHOOL DISTRICT

June 2014

Prepared by
School Facility Consultants

7.2.1

DRAFT

SCHOOL FACILITY FEE JUSTIFICATION REPORT

FOR RESIDENTIAL, COMMERCIAL & INDUSTRIAL

DEVELOPMENT PROJECTS

for the

WESTERN PLACER UNIFIED SCHOOL DISTRICT

June 2014

Prepared for
Western Placer Unified School District
600 Sixth Street, Suite 400
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Prepared by
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7.2.2

DRAFT

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7.2.4

EXECUTIVE SUMMARY

The Western Placer Unified School District (District) is justified to collect the legal maximum fee of $3.36 per square foot of residential development as authorized by Government Code Section 65995 (Level I fees), as future residential development creates a school facility cost of $7.91 per square foot. The District is also justified to collect the legal maximum fee of $0.54 per square foot of development on all categories of commercial/industrial development (except rental self-storage), as those categories of development create school facility costs ranging from $1.39 to $5.93 per square foot of future development, even when fees from linked residential units are accounted for. Fees for new rental self-storage should be established on an individual case-by-case basis.

The District's justification for collecting fees on future residential and commercial/industrial development is based on the following facts and projections:

1. The District's projected enrollment is larger than its pupil capacity for K-6 and 9-12 grade groups. The District, therefore, does not have sufficient capacity to house K-6 and 9-12 students generated by future development. These students will require the District to acquire new school facilities.
2. Each square foot of future residential development creates an estimated school facilities cost of $7.91. All categories of commercial/industrial development (except rental self-storage) create an estimated school facilities cost ranging from $1.39 to $5.93 per square foot of commercial/industrial development, even when fees from linked residential units are accounted for.
3. If the District collects the current maximum fee on residential development authorized by Government Code Section 65995 of $3.36 per square foot, fee revenue will offset 42.5 percent of the school facility cost attributable to residential development. If the District collects the current maximum fee on commercial/industrial development authorized by Government Code Section 65995 of $0.54 per square foot, fee revenue will offset from 9.1 percent to 38.8 percent of the school facility cost attributable to commercial/industrial development (except rental self-storage). For both residential and commercial/industrial development, the fees authorized by Government Code Section 65995 are fully justified.

The fees outlined above all meet the requirements of Government Code Section 66001 (the nexus requirements), that is, a reasonable relationship exists between the amount and use of the fees and the developments on which they are charged.

End of Section

INTRODUCTION

This Report analyzes the cost of providing school facilities for students generated by future residential and commercial/industrial development projects in the Western Placer Unified School District (District). *School Facility Consultants* has been retained by the District to conduct the analysis and prepare this Report.

A. Purpose and Scope

The purpose of this Report is to show that the District meets pertinent requirements of State law regarding the collection of developer fees.

State law gives school districts the authority to charge fees on new residential and commercial/industrial developments if those developments generate additional students and cause a need for additional school facilities. Government Code Section 65995 authorizes school districts to collect fees on future development of no more than $3.36 per square foot for residential construction and $0.54 for commercial/industrial construction (Level I fees). Level I fees are adjusted every two years according to the inflation rate for Class B construction as determined by the State Allocation Board. Government Code Section 66001 requires that a reasonable relationship exist between the amount and use of the fees and the development on which the fees are to be charged.

This Report:

- identifies the cost of providing school facilities for students generated by future residential and commercial/industrial development in order to justify the collection of fees on those developments and
- explains the relationship between the fees and the developments on which those fees are to be charged.

B. Brief Description of the Western Placer Unified School District

The Western Placer Unified School District is located in Placer County. District boundaries may be seen in greater detail on maps available at the District Office.

The District currently serves over 6,700 students in grades K-12 and operates seven elementary schools, two middle schools, one comprehensive high school, and one continuation high school.

Opportunities for new residential development exist in the District, and 945 new residential units, 745 of which are anticipated to be subject to Level I fees, are currently projected to be built in the District over the next five years.

To accommodate this future residential development, the District plans to construct new elementary, middle and high school campuses. In addition, the District may purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

7.2.6

C. Data Sources

The data sources for this Report are listed in the table below and referenced throughout the Report.

Data Sources

Data Type	Data Source
Residential development rates	County of Placer; City of Lincoln; Placer County Assessor Information; Western Placer Unified School District (WPUSD); Local development project information
Commercial/industrial development rates	WPUSD Developer Fee Collection Data
Enrollment history	CBEDS, WPUSD
Pupil capacity of District schools	WPUSD
Student generation rates for housing units	WPUSD student address data and developer fee collection data; United States Census
Employees per square foot of commercial/industrial development	San Diego Association of Governments
Number of workers per household	United States Census

D. Outline of the Report

The Report is divided into six sections. The sections:

1. Identify the District's school facility needs,
2. Calculate the financial impact on the District of future residential and commercial/industrial developments,
3. Compare the projected revenues from developer fees to the costs of providing facilities for students generated by future developments,
4. Show that the District satisfies the requirements of Government Code Section 66001 with respect to the collection of developer fees,
5. Summarize other potential funding sources for school facilities, and
6. Present recommendations regarding the collection of developer fees.

End of Section

7.2.7

I. DISTRICT FACILITY NEEDS

This Section describes the District's requirements for school facilities. Specifically, the following subsections:

A) Project the District's future enrollment over the next five-year period (through 2018/19),
B) Identify the District's current capacity,
C) Subtract the District's projected enrollment from the District's capacity to calculate the District's facility needs, and
D) Describe the District's plan to fulfill its facility needs.

A. Five-Year Enrollment Projection

1) Enrollment History

The Report uses the California Basic Educational Data Systems (CBEDS) to track the District's total enrollment over the last five years (see Table 1-1). Total District enrollment has increased by 176 students (2.7%) from 2009/10 to 2013/14.

Table 1-1
District Enrollment History

Grade	2009/10	2010/11	2011/12	2012/13	2013/14
K-5	3,442	3,443	3,459	3,494	3,525
6-8	1,503	1,548	1,539	1,540	1,543
9-12	1,584	1,607	1,557	1,564	1,637
Total	**6,529**	**6,598**	**6,555**	**6,598**	**6,705**

2) Enrollment Projection

This Report uses the State School Facility Program Cohort Survival enrollment projection to estimate future enrollment.

Table 1-2 summarizes the 2018/19 enrollment projections for the District.

Table 1-2
Five-Year Enrollment Projections

Grade	Current Year 2013/14	Fifth Year 2018/19	Percent Increase (Decrease)
K-5	3,525	4,157	17.9%
6-8	1,543	1,698	10.0%
9-12	1,637	1,828	11.6%
Total	**6,705**	**7,683**	**14.6 %**

7.2.8

B. Pupil Capacity of District Facilities

The Report calculates the pupil capacity of the District by (1) taking an inventory of the classrooms that are included in the District's long-term facility plans and (2) applying the District's classroom loading standards to that inventory.

1) Classroom Loading Standards

The District's classroom loading standards are listed in Table 1-3.

Table 1-3
Loading Standards

Grade Level	Number of Students Per Classroom
K	50
1-3	20
4-5	31
6-8	32
6-8 Lab Rooms	25
9-12	32
Continuation High	19
9-12 Lab Rooms	25
9-12 Shop Rooms	24
Non-Severe Special Day Class	16

Source: Western Placer Unified School District

2) Classroom Capacity

Table 1-4 lists the classroom capacity of the District by grade group. The capacity is determined by multiplying the number of classrooms in the District by the appropriate District loading standard identified in Table 1-3.

The classroom count was established by taking the number of classrooms identified on the District's School Facility Program SAB 50-02, *Existing School Building Capacity* form, Part II, Option B, Line e. (41 K-5 classrooms, 29 6-8 classrooms, 25 9-12 classrooms, and 2 Non-Severe Special Day Class (SDC) classrooms) and adjusting for additional permanent classrooms provided through the construction of the Twelve Bridges Elementary School (29 K-5 classrooms and 1 Non-Severe SDC classroom), the Foskett Ranch Elementary School (28 K-5 classrooms and 1 Non-Severe SDC classroom), the Foskett Ranch Elementary Addition (2 Non-Severe SDC classrooms), the Lincoln High School Addition (5 9-12 classrooms), the Lincoln Crossing Elementary School (26 K-5 classrooms and 1 Non-Severe SDC classroom), the Twelve Bridges Middle School (36 6-8 classrooms and 2 Non-Severe SDC classrooms) and the addition of relocatable classrooms on various campuses (12 K-5 portable classrooms, 5 6-8 portable classrooms and 6 9-12 portable classrooms).

7.29

Table 1-4
Classroom Count and Pupil Capacity Based on
District Loading Standards

Grade Group	Number of Classrooms	Number of Pupils Per Classroom	Pupil Capacity
K	12	50	600
1-3	89	20	1,780
4-5	35	31	1,085
6-8	66	32	2,112
6-8 Lab Rooms	4	25	100
9-12	28	32	896
Continuation High	1	19	19
9-12 Lab Rooms	2	25	50
9-12 Shop Rooms	5	24	120
Non Severe SDC	9	16	144
Total	**251**	**N/A**	**6,906**

3) Percent Utilization

Table 1-5 shows the percentage of classroom capacity the District is utilizing by dividing the capacity listed above (Table 1-4) by the District's current enrollment as indicated in the District's October 2013/14 CBEDS enrollment.

Table 1-5
2013/14 Classroom Utilization

Grade Group	Pupil Capacity	2013/14 Enrollment	Percent Utilization
K-5	3,577	3,525	98.5%
6-8	2,244	1,543	68.8%
9-12	1,085	1,637	150.9%
Total	**6,906**	**6,705**	**97.1%**

C. District Facility Requirements

Table 1-6 calculates the District's requirements for school facilities over the next five years by subtracting its current capacity from its projected 2018/19 enrollment.

7.2.10

Table 1-6
District Facility Needs/Unhoused Students

Grade Group	2018/19 Projected Enrollment	District Capacity (Pupils)	Unhoused Students
K-5	4,157	3,577	580
6-8	1,698	2,244	0
9-12	1,828	1,085	743
Total	**7,683**	**6,906**	**1,323**

As Table 1-6 shows, in 2018/19, the District will need additional facilities for 580 K-5 students and 743 9-12 students.

D. Plan for Fulfilling School Facility Needs

In order to provide facilities for the unhoused students listed in Table 1-6, the District plans to construct new Elementary Middle and High School campuses. In addition, the District may lease additional portable classrooms to use for interim housing while permanent school facilities are being constructed.

Table 1-7
District Facility Plan

Projects	Pupil Capacity	Time Frame
New Elementary School, Phase 1	580*	5 years
New High School, Phase 1	500	5 years
New High School, Phase 2	243*	5 years
Interim Housing	N/A	throughout next 5 years
Total	**1,323**	**N/A**

*Total project capacities equal 800 students for New Elementary School, and 900 students for New High, Phase 2.

End of Section

7.2.11

II. FINANCIAL IMPACT ON THE DISTRICT OF FUTURE RESIDENTIAL DEVELOPMENT

This Section quantifies how future residential development financially affects the District.

Future residential development will generate additional students in the District. As shown in the previous section, adequate school facilities do not exist for these students. Future residential development, therefore, financially affects the District by generating a need for additional school facilities that the District must acquire at some cost. This section describes this cost in three ways: (1) dollars per K-12 student generated from future development, (2) dollars per housing unit and (3) dollars per square foot of future development.

In order to calculate the financial effects described above, the Report needs to first calculate the number of students that will live in new housing units in the District and the per-pupil cost of providing school facilities for elementary, middle and high school students.

A. Number of Students per New Housing Unit

This Report calculates the Student Generation Rate (SGR) by comparing (1) the number of students in the District who live in housing units constructed between January 2009 and December 2013, and (2) dividing that number by the total number of housing units constructed over the same time period. This Report uses Placer County Assessor data to derive the housing counts and a District-provided student list to derive the student counts.

Table 1-8 lists the student generation rates for the District.

Table 1-8
Student Generation Rates

Grade Group	Students per Residential Housing Unit
K-5	0.263
6-8	0.089
9-12	0.089
Total	**0.441**

B. Cost of Providing School Facilities

The per-pupil cost of providing school facilities for unhoused students is outlined in Table 1-9. The cost of the District's housing plan is based on the District's historic and anticipated costs for new elementary, middle and high school projects. The District may experience interim housing costs while permanent facilities are being constructed. Interim housing costs, however, are not quantified in this Report.

7.2.12

Table 1-9
Per-pupil Facility Costs for K-12 Students

Grade Group	Project	Total Facility Cost	Pupil Capacity	Per-Pupil Facility Cost
K-5	New Elementary School	$30,211,200	800	$37,764
9-12	New High School	$80,130,400	1,400	$57,236
K-12	Interim Housing Costs	N/A	N/A	N/A

C. Cost of Providing School Facilities per New K-12 Student Generated by Future Development

The Report determines the facility cost of a K-12 student generated by future development by calculating a weighted average of the facility costs for elementary, middle and high school students.

The relative size of the three SGRs for residential housing units tells us that 59.6 percent of students from new units will be elementary students, 20.2 percent will be middle school students and 20.2 percent will be high school students. Table 1-10 weights each per-pupil facility cost by the appropriate percentage and provides a weighted average facility cost for K-12 students from future residential development.

Table 1-10
Weighted Average School Facility Cost for a K-12 Student From Future Residential Development

Grade Group	Cost Per Pupil	Weighting Based on Student Generation Rate	Weighted Cost Per Pupil
K-5	$37,764	59.6%	$22,507
6-8	$0	20.2%	$0
9-12	$57,236	20.2%	$11,562
K-12	**N/A**	**100%**	**$34,069**

D. Cost of Providing School Facilities per New Residential Housing Unit

Table 1-11 multiplies the total number of students per housing unit by the facility costs of K-12 students to calculate an average $15,024 facility cost attributable to future residential housing units.

Table 1-11
School Facility Cost per New Housing Unit

Student Generation Rate	K-12 Per-pupil Facility Cost	Cost Per New Housing Unit
0.441	$34,069	$15,024

7.2.13

E. Cost of Providing School Facilities per Square Foot of Future Residential Development

This Report calculates the school facility cost per square foot of future development by dividing the cost per housing unit by the average square footage of housing units.

This report estimates that the new housing units in the District are anticipated to have average square footages of 2,059 and 988 for single- and multi-family units, respectively. The weighted average of these estimates is 1,899 square feet based on number of single- and multi-family units projected to be built in the District over the next five years that will be subject to a Level I fee.

Table 1-12 shows the school facility cost per square foot of new residential housing units.

Table 1-12
School Facility Cost Per Square Foot of Residential Development

Facility Cost Per Unit	Average Square Footage	Facility Cost Per Square Foot of Development
$15,024	1,899	$7.91

End of Section

7.2.14

III. REVENUE FROM FEES ON RESIDENTIAL DEVELOPMENT VERSUS COSTS OF SCHOOL FACILITIES

This Section compares the projected revenues from fees levied on future residential development to the school facility costs attributable to that development.

State law currently caps Level I Fees at $3.36 per square foot. As demonstrated in the previous section, each square foot of future residential development will generate a school facility cost of $7.91 per square foot. Any given amount of future development will, therefore, generate more school facility costs than Level I Fee revenue (i.e., for every $1.00 in fee revenue generated by future development, $2.35 in school facility costs are generated).

This report estimates that approximately 945 residential units, 745 of which are anticipated to be subject to Level I developer fees, will be built in the District over the next five years. For *any* given amount of residential development, however, school facility costs will be greater than fee revenue by a ratio of $2.35 to $1.00.

A. Fee Revenue from Residential Development Over the Next Five Years

Based on the average square footage from the previous section, 745 residential units will generate 1,414,755 square feet of residential development over the next five years.

If the District were to collect the maximum allowable Level I fee ($3.36) on residential development, the District would collect $4,753,577 in residential developer fees over a five-year projection period.

Table 1-13
Revenue from Residential Developer Fees

New Housing Units	Average Square Footage	Fee Amount	Revenues From Fees on New Housing Units
745	1,899	$3.36	$4,753,577

B. Fee Revenue from Additions to Existing Residences

Fees will also be generated by additions to existing residences. There is no firm basis for estimating the amount of additions to existing homes that may occur in any given year. This Report does not account for the total fee revenue collected from additions to existing residences. However, the fee revenue calculation for additions is the same as for new units. For example, additions totaling 40,000 square feet would generate $134,400 in fee revenue (40,000 times $3.36). Pursuant to Education Code Section 17620(a)(1)(C)(i), developer fees may be charged on residential additions "only if the resulting increase in assessable space exceeds 500 square feet."

C. Fee Revenue from Reconstruction and Redevelopment

7.2.15

Fees will also be generated by single- and multi-family units in redevelopment projects and single- and multi-family units that replace demolished units (to the extent that the new units are larger than the demolished units). There is no firm basis for estimating the amount of reconstruction and/or redevelopment of existing homes that may occur in any given year, so this Report does not account for the total fee revenue collected from reconstruction and/or redevelopment. However, the fee revenue calculation for reconstruction and/or redevelopment is the same as for new units. For example, reconstruction and/or redevelopment totaling 50,000 square feet would generate $168,000 in fee revenue (50,000 times $3.36).

D. School Facility Costs Generated by Residential Development Over the Next Five Years

The total school facility cost attributable to future residential development over the next five years is calculated by multiplying the following two factors: (1) the number of new housing units and (2) the facility cost per new housing unit. Table 1-14 shows that the total school facility cost attributable to future development is $11,192,880.

Table 1-14
School Facility Cost Generated by Students from Future Development

New Units	Cost Per New Housing Unit	Total Cost
745	$15,024	$11,192,880

E. School Facility Costs Generated by Additions to Existing Residences

Additions to existing residences will have the same financial effect on the District as new residential units. For example, residential additions of 40,000 square feet will generate an additional nine students (assuming the student generation rate for additions is the same as for new residential units) and a school facilities cost to the District of $306,621 (nine students times a per-pupil facilities cost of $34,069). However, as with fee revenues generated by residential additions, this Report does not account for school facility costs generated by additions to existing residences.

F. School Facility Costs Generated by Reconstruction and Redevelopment

Reconstruction and redevelopment of existing homes will have the same financial effect on the District as new residential development. For example, reconstruction and/or redevelopment of 50,000 square feet will generate an additional twelve students (assuming the SGR for additions is the same as for new residential homes) and a school facilities cost to the District of $408,828 (12 students times a per-pupil facilities cost of $34,069). As with fee revenues generated by reconstruction and/or redevelopment, this Report does not account for school facility costs generated by this type of work.

G. Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees

7.2.16

Table 1-15 shows that $4,753,577 in total residential Level I fee revenue will cover only 42.5 percent of the $11,192,880 in total school facility costs attributable to residential development over the next five years. Some of this shortfall may be recovered from fees on commercial development.

Table 1-15
Facility Cost of Residential Development Versus Fee Revenue

Total School Facility Costs	Total Revenues From Fees	Net Facility Cost to the District
$11,192,880	$4,753,577	$6,439,303

H. Senior Citizen Restricted Housing

As required by law, a lower fee, currently the commercial/industrial maximum of $0.54 per square foot, is established for certain types of residences that are restricted in occupancy to senior citizens. Housing of this type generates employees and has an indirect impact on the school district similar to that from commercial/industrial development projects.

End of Section

7.2.17

IV. FINANCIAL EFFECT ON THE DISTRICT OF NEW COMMERCIAL/INDUSTRIAL DEVELOPMENT

This Section analyzes the costs of providing school facilities for students generated by new commercial/industrial development.

Commercial/industrial development will attract additional workers to the District, and, because some of those workers will have school-age children, will generate additional students in the District. As shown in Section I, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a fiscal impact on the District by generating a need for new school facilities.

The Report multiplies the following five factors together to calculate the school facility cost incurred by the District per square foot of new commercial/industrial development:

A. Employees per square foot of new commercial/industrial development,
B. Percent of employees in the District that also live in the District,
C. Houses per employee,
D. Students per house, and
E. School facility cost per student.

The Report calculates each of these factors in the next sections.

A. Employees per Square Foot of Development

As permitted by State law, the Report uses results from a survey published by the San Diego Association of Governments (SanDAG) (see Appendix) to establish the number of employees per square foot of new commercial/industrial development projects.

Table 1-16
Employees Per Square Foot of Commercial/Industrial Development, by Category

Commercial/Industrial Category	Average Square Foot per Employee	Employees per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	17,096	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	208	0.00480
Large High Rise Com. Office	232	0.00432
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators Report.

7.2.18

B. Percentage of Employees Residing Within the District

U.S. Census data indicates that approximately 22 percent of people working in the District also live in the District.

C. Number of Households per Employee

U.S. Census data indicates that there are approximately 1.18 workers per household. Likewise, this data indicates that there are 0.84 housing units for every one worker. The Report, therefore, assumes that each new resident worker in the District will demand 0.84 housing units.

D. Number of Students per Dwelling Unit

As outlined in Section II.A., the Report assumes that 0.441 K-12 pupils will reside in each housing unit.

E. School Facility Cost per Pupil

As outlined in Section II.C., the Report estimates that the school facility cost per K-12 pupil is $34,069.

F. School Facility Cost per Square Foot of Commercial/Industrial Development

Table 1-15 calculates the school facility cost generated by a square foot of new commercial/industrial development for each of the categories of commercial/industrial projects listed in Table 1-16.

School facility costs for development projects not included on this list may be estimated by using the closest employee-per-square-foot ratio available for the proposed development or by following the District's administrative procedures for appeals of school facility fee imposition.

Table 1-17
Facility Cost Per Square Foot of Commercial/Industrial Development, by Category

Category	Employees per Square Foot	% Employees Residing in District	Dwelling Units per Employee	K-12 Students per Dwelling Unit	Cost per K-12 Student	Cost per Square Foot
Banks	0.00283	0.22	0.84	0.441	$34,069	$7.86
Community Shopping Centers	0.00153	0.22	0.84	0.441	$34,069	$4.25
Neighborhood Shopping Centers	0.00271	0.22	0.84	0.441	$34,069	$7.52
Industrial Business Parks	0.00352	0.22	0.84	0.441	$34,069	$9.77
Industrial Parks	0.00135	0.22	0.84	0.441	$34,069	$3.75
Rental Self-storage	0.00006	0.22	0.84	0.441	$34,069	$0.17
Scientific R&D	0.00304	0.22	0.84	0.441	$34,069	$8.44
Lodging	0.00113	0.22	0.84	0.441	$34,069	$3.14
Standard Com. Offices	0.00480	0.22	0.84	0.441	$34,069	$13.33
Large High Rise Com. Offices	0.00432	0.22	0.84	0.441	$34,069	$11.99
Corporate Offices	0.00269	0.22	0.84	0.441	$34,069	$7.47
Medical Offices	0.00427	0.22	0.84	0.441	$34,069	$11.86

7.2.19

The District generates a school facility cost greater than the Government Code maximum of $0.54 per square foot for all categories of commercial/industrial development (except rental self-storage).

G. Calculating School Facility Cost of Commercial/Industrial Development with Residential Fee Offset

A "residential fee offset" is calculated by (1) determining the number of homes that are associated with the employees generated by new commercial/industrial development and (2) calculating the residential fee revenues the District will collect from those homes (*note: the residential fee offset calculation assumes that all the homes associated with new employees are new homes; in reality, some new employees will live in existing homes*).

For purposes of calculating the residential fee offset, this Report estimates that the District will collect $4.38 per square foot of future residential development. This figure is equal to the Level II fee amount justified in the District's 2014 *School Facility Needs Analysis* Report.

Subtracting the residential fee offset from the total school facility cost generated by commercial/industrial development produces a discounted school facility cost that takes into account revenues from "linked" residential units.

Table 1-18 calculates the facility cost of new commercial/industrial development while taking into account the revenues from linked residential units.

Table 1-18
School Facility Cost of New Commercial/Industrial Development
Discounted By Residential Fee Offset

Category	Dwelling Unit per Square Foot Com/Ind	Average Square Foot per Unit	District's Revenue per Square Foot Res. Dev.	Residential Offset per Com/Ind Square Foot	School Facility Cost per Square Foot Comm/Ind Development	Cost per Square Foot Less Offset
Banks	0.00052	1,899	$4.38	$4.33	$7.86	$3.53
Community Shopping Centers	0.00028	1,899	$4.38	$2.33	$4.25	$1.92
Neighborhood Shopping Centers	0.00050	1,899	$4.38	$4.16	$7.52	$3.36
Industrial Business Parks	0.00065	1,899	$4.38	$5.41	$9.77	$4.36
Industrial Parks	0.00025	1,899	$4.38	$2.08	$3.75	$1.67
Rental Self-storage	0.00001	1,899	$4.38	$0.08	$0.17	$0.09
Scientific R&D	0.00056	1,899	$4.38	$4.66	$8.44	$3.78
Lodging	0.00021	1,899	$4.38	$1.75	$3.14	$1.39
Standard Commercial Offices	0.00089	1,899	$4.38	$7.40	$13.33	$5.93
Large High Rise Com. Offices	0.00080	1,899	$4.38	$6.65	$11.99	$5.34
Corporate Offices	0.00050	1,899	$4.38	$4.16	$7.47	$3.31
Medical Offices	0.00079	1,899	$4.38	$6.57	$11.86	$5.29

As the table shows, the school facility cost of all categories (except rental self-storage) is greater than the Government Code maximum of $0.54 per-square-foot even when that cost is discounted by revenues from linked residential units. Therefore, the District is justified in collection the

7.2.20

Government Code maximum of $0.54 per square foot for all categories of commercial/industrial development (except rental self-storage). Fee amounts for self-storage and other low-employee-generating businesses should be examined on a case-by-case basis.

For illustrative purposes, the Report will compare the school facility cost generated by 140,000 square feet of new community shopping center development to the fee revenue it will provide to the District. This analysis is valid, however, for all types of commercial/industrial development except rental self-storage.

If the District charges $0.54 per square foot of commercial/industrial development, it will collect $75,600 from the 140,000 square feet of community shopping center development. Assuming that all of the employees of the community shopping center development live in new homes, the District will also collect $329,246 in revenue from residential developer fees (140,000 square feet x .00153 employees per square foot x 22% employees that live in District x 0.84 housing units per employee x 1,899 square feet per housing unit x $4.38 revenue from developer fees). The 140,000 square feet of community shopping center development will create a school facilities cost of $595,000 (140,000 square feet x $4.25 school facility cost per square foot of community shopping center).

Table 1-19 compares the school facility costs generated by 140,000 square feet of community shopping center development to the fee revenues it provides to the District.

Table 1-19
Comparison of Facility Cost and Fee Revenue Generated by New Community Shopping Center Development

	Fee Revenues	Facility Costs	Total Revenues (Costs)
140,000 square feet of community shopping center development	$75,600	$595,000	($519,400)
New housing units associated with the development	$329,246	N/A	$329,246
Total	**$404,846**	**$595,000**	**($190,154)**

As the table shows, fee revenue from community shopping center development will cover only 68 percent of the school facility cost it generates, even when that cost is discounted by the revenues from linked new housing units.

All categories of commercial/industrial development (except self-storage) will generate more facility cost than fee revenue, because they all generate a facility cost greater than $0.54 per square foot even when fees from linked residential units are considered. Fee amounts for self-storage and other low-employee-generating businesses should be examined on a case-by-case basis.

End of Section

7.2.21

V. FINDINGS

This Section shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees and summarizes other potential funding sources for the District's capital projects.

A. Government Code Section 66001(a)(1)—Purpose of the Fee

The purpose of collecting fees on residential and commercial/industrial development is to acquire funds to construct or reconstruct school facilities for the students generated by new residential and commercial/industrial developments.

B. Government Code Section 66001(a)(2)—Use of the Fee

The District's use of the fee will involve constructing new school facilities. In addition, the fee may be used to construct additional permanent facilities on existing school campuses, and/or constructing and/or reconstructing school campuses. The District will also need to purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from fees collected on residential and commercial/industrial development may be used to pay for any of the following:

(1) Land (purchased or leased) for school facilities,
(2) Design of school facilities,
(3) Permit and plan checking fees,
(4) Construction or reconstruction of school facilities,
(5) Testing and inspection of school sites and school buildings,
(6) Furniture for use in new school facilities,
(7) Interim school facilities (purchased or leased) to house students generated by new development while permanent facilities are being constructed,
(8) Legal and administrative costs associated with providing facilities to students generated by new development,
(9) Administration of the collection of developer fees (including the costs of justifying the fees), and
(10) Miscellaneous purposes resulting from student enrollment growth caused by new residential development.

C. Government Code Section 66001(a)(3)—Relationship Between Fee's Use and the Type of Project Upon Which the Fee is Imposed

Future residential development will cause new families to move into the District and, consequently, will generate additional students in the District. As shown in Section I.B. of this Report, adequate school facilities do not exist for these students. Future residential development, therefore, creates a need for additional school facilities. The fee's use (acquiring

7.2.22

school facilities) is, therefore, reasonably related to the type of project (future residential development) upon which it is imposed.

New commercial/industrial development will cause new workers to move into the District. Because some of these workers will have school-age children, commercial/industrial development will also generate new students in the District. As shown in Section I.B. of this Report, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a need for additional school facilities. The fee's use (acquiring school facilities) is, therefore, reasonably related to the type of project (new commercial /industrial development) upon which it is imposed.

D. Government Code Section 66001(a)(4)—Relationship Between the Need for the Public Facility and the Type of Project Upon Which the Fee is Imposed

The District's projected enrollment for grades K-5 and 9-12 is larger than its pupil capacity. The District, therefore, does not have sufficient existing capacity in grades K-5 and 9-12 to house students generated by future development. Future residential and commercial/industrial development in the District will generate additional students and, consequently, a need for additional school facilities. A relationship exists, therefore, between the District's need to build additional school facilities and the construction of new residential and commercial/industrial development projects.

E. Government Code Section 66001(b)—Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This Report demonstrates that the school facility cost attributable to future residential development is $7.91 per square foot. Level I fees of $3.36 per square foot on residential development are, therefore, fully justified.

This Report also demonstrates that the school facility costs attributable to all categories of commercial/industrial development except rental self-storage range from $1.39 per square foot to $5.93 per square foot, even when fees from linked residential units are accounted for. Level I fees of $0.54 on these types of development are, therefore, fully justified. The school facility cost attributable to rental self-storage units is $0.09 per square foot when fees from linked residential units are accounted for. Fees for this type and other low-employee-generating types of development should be examined on a case-by-case basis.

All school facility costs and fees in this Report are calculated on a per-student basis to ensure that future developments only pay for impacts they cause.

The total cost of providing school facilities for all unhoused students, as documented in Table 1-6 and Table 1-9 is $64,429,468. According to District administrators, the amount of funds currently available in the District's capital facility accounts totals $4.9 million. Portions of these amounts are reserved for debt service related to the construction of school projects included in the capacity figures outlined in Table 1-5 and other amounts are set aside for modernization projects. Comparing all of the funds in the District's capital facility accounts ($4.9 million) to the cost of providing school facilities for unhoused students ($58,829,200) indicates that the

7.2.23

District's total new construction facility costs exceed the current funds available for acquiring new school facilities.

F. Other Funding Sources

The following is a review of other potential funding sources for constructing school facilities.

1) General Fund

The District's General Fund budget is typically committed to instructional and day-to-day operating expenses and not used for capital outlay uses, as funds are needed solely to meet the District's non-facility needs.

2) State Programs

The District has been approved for eligibility and has received State funding for the design of new school facilities under the 1998 Leroy F. Greene School Facility Program. Even projects funded at 100 percent of the State allowance, however, experience a shortfall between State funding and the District's actual facility needs. State funds for deferred maintenance may not be used to pay for new facilities. State law prohibits use of lottery funds for facilities.

3) General Obligation Bonds

School districts can, with the approval of two-thirds or 55 percent of its voters, issue general obligation bonds that are paid for out of property taxes.

4) Parcel Taxes

Approval by two-thirds of the voters is required to impose taxes that are not based on the assessed value of individual parcels. While these taxes have been occasionally used in school districts, the revenues are typically minor and are used to supplement operating budgets.

5) Mello-Roos Community Facilities Districts

This alternative uses a tax on property owners within a defined area to pay long-term bonds issued for specific public improvements. Mello-Roos taxes require approval from two-thirds of the voters (or land owners if fewer than 12) in an election.

6) Surplus Property

The District does not own any surplus property that could be used to finance additional school facilities.

End of Section

7.2.24

VI. RECOMMENDATIONS

This Report recommends that the District levy the maximum statutory fee authorized by Government Code Section 65995, up to $7.91 per square foot of residential development. The Report also recommends that the District levy the maximum fee as authorized by Government Code Section 65995, (currently $0.54 per square foot) on all categories of commercial/industrial development except rental self-storage, as those categories of development create school facility costs ranging from $1.39 to $5.93 per square foot of future development, even when fees from linked residential units are accounted for. Developer fees for rental self-storage and other types of low-employee generating developments should be examined on a case-by-case basis.

These recommendations are based on the findings that residential and commercial/industrial development (except for rental self-storage) creates a school facility cost for the District that is larger than the revenue generated by charging these fees.

End of Report

7.2.25

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Appendix

Employee Statistics From the San Diego Association Of Governments By Various Categories of Commercial/Industrial Development

(from Traffic Generators Report January 1990)

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Appendix

Employee Statistics From the San Diego Association of Governments by Various Categories of Commercial/Industrial Development

(from Traffic Generators Report January 1990)

	Employees	Total Sq. ft	Sq Ft / Employee	Employee Per Sq. ft
Banks				
Calif. First	57	13,400		
Southwest	11	3,128		
Mitsubishi	14	6,032		
Security Pacific	22	14,250		
Total	104	36,810		
Average	26	9,203	354	0.00283
Community Shopping Centers				
Rancho Bernardo Towne Center	273	139,545		
Plaza De Las Cuatro Banderas	227	186,222		
Rancho San Diego Village	N/A	N/A		
Total	500	325,767		
Average	250	162,884	652	0.00153
Neighborhood Shopping Centers				
Town and Country	217	70,390		
Tierrasanta II	87	49,080		
Palm Plaza	143	47,850		
Westwood Center	173	61,285		
Total	620	228,605		
Average	155	57,151	369	0.00271
Industrial Business Parks				
Convoy Ct / St. Parks	955	224,363		
Sorrento Valley Blvd. / Ct. Complexes	2,220	610,994		
Ronson Court	848	206,688		
Pioneer Industrial Project	N/A	N/A		
Sorrento Valley	N/A	N/A		
Torrey Business & Research	739	243,829		
Ridgehaven Court	823	213,449		
Ponderosa Avenue Industrial	245	158,983		
Total	5,830	1,658,306		
Average	972	276,384	284	0.00352

7.2.27

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	Employees	Total Sq. ft	Sq Ft / Employee	Employee Per Sq. ft
Industrial Parks				
Sorrento West	725	614,922		
Roselle Street	761	500,346		
Stromesa Street	200	136,124		
Total	1,686	1,251,392		
Average	562	417,131	742	0.00135
Rental Self-Storage				
Poway Storage	2	32,000		
Lively Center	2	20,000		
Brandon Street Mini-Storage	2	31,348		
Melrose Mini-Storage	2	28,280		
Lock-It Lockers Storage	3	59,325		
Total	11	170,953		
Average	2	34,191	17,096	0.00006
Scientific Research and Development				
Johnson & Johnson Biotechnology Center	39	22,031		
IVAC Corporation	1,300	315,906		
TRW/LSI Products	350	145,192		
Nissan Design International	26	40,184		
Salk Institute	500	318,473		
S-Cubed Corporation	160	56,866		
Torrey Pines Science Park	2,333	649,614		
Total	4,708	1,548,266		
Average	673	221,181	329	0.00304
Lodging				
San Diego Hilton	139	223,689		
Hyatt Islandia	320	250,000		
La Jolla Village Inn	180	129,300		
Hanalei Hotel	310	267,000		
Vagabond Inn	12	22,548		
Fabulous Inn & E-Z8 Motel	92	92,731		
Vacation Village	234	151,134		
Total	1,287	1,136,402		
Average	184	162,343	882	0.00113

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	Employees	Total Sq. ft	Sq Ft / Employee	Employee Per Sq. ft
Standard Commercial Office				
Industrial Indemnity Bldg.	170	34,300		
Beta Bldg.	110	29,400		
Park Camino Bldg.	299	55,500		
2181 E.C.R. Bldg.	47	10,000		
Camino Real Financial Center	23	6,300		
Total	649	135,500		
Average	130	27,100	208	0.00480
Large High Rise Com. Office				
Mission Valley Financial Center (Security Pacific)	900	185,600		
Lion Plaza Building	462	109,000		
Crossroads Limited Building (Crocker and Xerox)	512	138,900		
Total	1,874	433,500		
Average	625	144,500	232	0.00432
Corporate Offices				
Equitable Life	200	53,900		
Bank of America Processing Center	300	110,000		
Home Federal Processing Center	1,150	450,000		
Trade Services Publications	270	82,000		
IRT Corporation	210	89,500		
Earl Walls & Assoc.	43	15,000		
Four Winds International Headquarters	220	90,914		
Total	2,393	891,314		
Average	342	127,331	372	0.00269
Medical Offices				
Chula Vista Doctors' Park	108	24,000		
Parkway Medical Group	65	17,620		
Campus Medical-Dental Center	115	25,900		
Total	288	67,520		
Average	96	22,507	234	0.00427

7.2.29

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Approve Resolution #13-14.24
The Education Protection Account and
Spending Plan for 2014-15

AGENDA ITEM AREA:
Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent - Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
Yes

BACKGROUND:

Proposition 30, *The School and Local Public Safety Protection Act of 2012,* approved by the voters on November 6, 2012 temporary increases that states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School district, county office of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2014-15 Fiscal Year. Proposition 30 provides that all K-14 local agencies have a sole authority to determine how the funds received from the EPA are spent, but with these provisions:

In addition, there will now be a requirement for the annual financial audit to included verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred. *The EPA funds are NOT new dollars to the district, but are simply a portion of the current State funding received.*

District's Spending Plan:

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. He proposed 2014-15 EPA spending plan is attached.

RECOMMENDATION:

Staff recommends the Board of Trustees adopt the Resolution 13-14.24, pertaining to the Education Protection Account and the 2014-15 Spending Plan (attached).

Western Placer Unified School District
2014-2015 Education Protection Account (EPA) Spending Plan

Proposition 30, *The School and Local Public Safety Protection Act of 2012,* approved by the voters on November 6, 2012 temporary increases that states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School district, county office of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive on-going EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have a sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- Refer to the attached Program Resource Reports by object and function for which EPA funds are to be used.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Western Placer Unified School District estimated 2014-15 EPA Entitlement **$6,259,856**

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The percentage of funds used per group is determined by their share of costs to the general fund. Any difference in revenue and/or expenditures will be adjusted in teacher salaries. Total expenditures in greater than projected revenues as the program had unspent carryover funds that will be spent in the 2014-15 fiscal year.

Group	Percentage of GF Costs per Group	Percentage Applied to EPA Funds	Amount
Certificated	69%	100%	$ 6,259,856
Classified	21%	0%	$ -
Management	10%	Not eligible	Not eligible
	100%	100%	$ 6,259,856

Certificated Positions			
Position	Approx. Number of Employees	SACS Function	Cost
Classroom Teachers	67	1000	$ 6,259,856

2014-15 EPA Expenditure Plan – By Object Code

Certificated Salaries	$4,795,020
Employee Health and Payroll Costs	1,484,836
Total EPA Expenditures	$,6,259,856

8.1.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 13-14.24

THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Western Placer Unified School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Western Placer Unified School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Board of Trustees of the Western Placer Unified School District this 17th day of June, 2014, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By _____
Kris Wyatt, President, Board of Trustees

ATTEST:

_____
Scott Leaman, Board of Trustees Secretary

8.1.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:
Adoption of Resolution No.13/14.25
To Increase Fees per 2014 School Facility
Fee Justification Report

AGENDA ITEM AREA:
Action

REQUESTED BY:
Heather Steer
Facilities Coordinator

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Restricted Facilities Fund 25

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
Yes

Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect the base rate for California schools as established by the State Allocation Board. This fee is referred to as a Level I Fees. Not only do Level I Fees give a statute for residential construction, but also for commercial construction. In order to qualify to collect Level I Fees, the District must bi-annually complete a School Facility Fee Justification Report and have it adopted by the Board of Trustees.

The draft report attached shows the District is justified to collect Level I Fees at the rate of $3.36 per square foot for residential and $0.54 per square foot for commercial. However, adoption of a rate for Level II Fees will supersede the Level I Fee justification for residential. Commercial rates are not justified on a Level II School Facility Needs Analysis.

Following the preceding Public Hearing, the Board of Trustees can adopt this resolution accepting the School Facility Fee Justification Report to increase Level I Fees.

RECOMMENDATION:

Staff recommends the Board of Trustees adopt Resolution No. 13/14.25 to establish school facility fees in accordance with the provision of Senate Bill 50 and as justified in the attached School Facility Fee Justification Report.

RESOLUTION NO. 13/14.25

A RESOLUTION OF THE GOVERNING BOARD OF THE
WESTERN PLACER UNIFIED SCHOOL DISTRICT
INCREASING SCHOOL FACILITY FEES

WHEREAS, under the provision of Education Code Section 17620 and Government Code Section 65995, a school district's governing board may establish fees to offset the cost of school facilities made necessary by new construction following the making of certain findings by such governing board;

WHEREAS, the Governing Board ("Board") of the Western Placer Unified School District ("District") by way of prior resolutions has heretofore established school facility fees under the provisions of Education Code Section 17620 (formerly Government Code Section 53080) and Government Code Section 65995;

WHEREAS, the District has undertaken the completion of a developer fee analysis; and

WHEREAS, pursuant to Education Code Section 17620, the purpose of this Resolution is to approve an adjustment in such fees consistent with the adjustment authorized by the State Allocation Board based upon the statewide cost index for Class B construction and consistent with the District's needs in this area.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Western Placer Unified School District as follows:

Section 1. Procedure. This Board hereby finds that prior to the adoption of this Resolution, the Board conducted a public hearing at which oral or written presentations were made, as part of the Board's regularly scheduled June 17, 2014 meeting. Notice of the time and place of the public hearing, including a general explanation of the matter to be considered, has been published in a newspaper of general circulation in accordance with Government Code section 66018, and a notice, including a statement that the data required by Government Code Section 66016 was available, was mailed at least 14 days prior to the meeting to any interested party who had filed a written request with the District for mailed notice of the meeting on new or increased fees or service charges within the period specified by law. Additionally, at least 10 days prior to the meeting, the District made available to the public, data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to this Resolution, and the revenue sources anticipated to provide this service, including general fund revenues. By way of such public meeting, the Board received oral or written presentations by District staff which are summarized and contained in the Justification Report for School Facility Fees on Residential, Commercial and Industrial Development Projects, Western Placer Unified School District, May 2012 (the "Study") along with other materials which formed the basis for the action taken pursuant to this Resolution.

8.2.1

Section 2. Findings. The Board has reviewed the Study as it relates to proposed and potential development, the resulting school facilities needs, the cost thereof, and the available sources of revenue including the increase in fees provided by this Resolution, and based thereon and upon all other written and oral presentations to the Board, the Board hereby approves and adopts the Study and makes the following findings:

(a) Enrollment at the various District schools is presently at or exceeding capacity.

(b) Additional development projects within the District, whether new residential construction or residential construction involving increases in habitable areas, or new commercial or industrial construction will increase the need for school facilities;

(c) Without the addition of new school facilities, further residential development projects or commercial or industrial development projects within the District will result in a significant decrease in the quality of education presently offered by the District.

(d) Residential development and commercial or industrial development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs.

(e) The fees proposed in the Study and the fees adjusted pursuant to this Resolution are for the purpose of providing adequate school facilities to maintain the quality of education offered by the District.

(f) The fees proposed in the Study and adjusted pursuant to this Resolution will be used for the construction and reconstruction of school facilities as identified in the Needs Analysis.

(g) The uses of the fees proposed in the Study and adjusted pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed.

(h) The fees proposed in the Study and adjusted pursuant to this Resolution bear a reasonable relationship to the need for school and support facilities created by the types of development projects on which the fees are imposed.

(i) The fees proposed in the Study and adjusted pursuant to this Resolution do not exceed the estimated amount required to provide funding for the construction or reconstruction of school facilities for which the fees are levied; and in making this finding, the Board declares that it has considered the availability of revenue sources anticipated to provide such facilities, including general fund revenues.

(j) The fees imposed on commercial or industrial development bear a reasonable relationship and are limited to the needs of the community for school facilities and are reasonably related and limited to the need for schools caused by the development.

(k) The fees will be collected for school facilities for which an account has been established and fund appropriated and for which the District has adopted a construction schedule and/or to reimburse the District for expenditures previously made.

Section 3. Fee. Based upon the foregoing findings, the Board hereby increases the previously levied fees to the amount consistent with the District's Study and not more than the maximum amounts established by the State Allocation Board as of the date of this Resolution. Specifically, the District hereby establishes a maximum fee per square foot of development as follows:

(a) $3.36 per square foot of residential development.

(b) $0.54 per square foot of commercial/industrial development.

Section 4. Fee Adjustments and Limitations. The fees adjusted herewith shall be subject to the following:

(a) The amount of the District's fees shall be reviewed once every two years to determine if a fee increase according to the adjustment for inflation set forth in the statewide cost index for Class B construction as determined by the State Allocation Board is justified.

(b) The fees adjusted pursuant to this Resolution do not apply during the term of any contract entered into between a subdivider or builder and the District, or any applicable city or county on or before January 1, 1987, that requires the payment of a fee, charge or dedication for the construction of school facilities as a condition to the approval of residential development.

(c) To the extent that the District is collecting fees pursuant to Chapter 407, statutes of 1998, (Government Code Sections 65995.5 or 65995.7) commonly known as SB 50, the District's portion of the fee adopted hereunder would not apply to any new residential construction.

Section 5. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive and the Board reserves the authority to undertake other or additional methods to finance school facilities including but not limited to the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311, et seq.) and such other funding mechanisms as are authorized by Government Code Section 65996. This Board reserves the authority to substitute the dedication of land or other property or other form of requirement in lieu of the fees levied by way of this Resolution, so long as the reasonable

value of land to be dedicated does not exceed the maximum fee amounts contained herein or modified pursuant hereto.

Section 6. Implementation. For residential, commercial or industrial projects within the District, the Superintendent, or the Superintendent's designee, is authorized to issue Certificates of Compliance upon the payment of any fee levied under the authority of this Resolution.

Section 7. California Environmental Quality Act. The Board hereby finds that the increase in fees provided by this Resolution is to obtain funds for capital projects necessary to maintain service within the District and that therefore this action is statutorily exempt from the provisions of the California Environmental Quality Act (CEQA).

Section 8. Commencement Date. The fee adjustment called for herein shall become effective 60 days after adoption date of this Resolution.

Section 9. Notification of Local Agencies. The Secretary of the Board is hereby directed to forward copies of this Resolution to the planning commission and board of supervisors of Placer County and to the planning commission and city council of the City of Lincoln and to file a Notice of Exemption from the CEQA with the Placer County Clerk.

Section 10. Severability. If any portion of this Resolution is found by a Court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares its intent to adopt this Resolution irrespective of the fact that one or more of its provisions may be declared invalid subsequent hereto.

APPROVED, PASSED and ADOPTED by the Governing Board of the Western Placer Unified School District this 17th day of June, 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
President, Governing Board
Western Placer Unified School District

ATTEST:

_____
Secretary, Governing Board
Western Placer Unified School District

8.2.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:
Adoption of Resolution No.13/14.26
To Adjust Developer Fees per 2013 School Facility Needs Analysis and Justification Study

AGENDA ITEM AREA:
Action

REQUESTED BY:
Heather Steer, Facilities Coordinator

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Restricted Facilities Fund 25

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
Yes

Based on meeting certain criteria set forth in Senate Bill 50, the District is authorized to collect residential developer fees over-and-above the Level I rate established by the State Allocation Board. This fee is commonly referred to as a Level II Fee. In order to qualify to collect Level II Fees, the District must annually complete a School Facility Needs Analysis and Justification Study (SFNA) and have it adopted by the Board of Trustees.

The 2013 SFNA calculates justification for the District to begin collecting Level II Fees of $4.38 per square foot of conditioned living space for residential construction outside the boundaries of any existing Mello-Roos District.

Following the preceding Public Hearing, the Board of Trustees can adopt this resolution accepting the School Facility Fee Justification Report to increase Level II Fees.

RECOMMENDATION:

Staff recommends the Board of Trustees adopt Resolution No. 13/14.26 to establish school facility fees in accordance with the provision of Senate Bill 50 and as justified in the attached School Facility Needs Analysis and Justification Study.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 13/14.26

A RESOLUTION OF THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT ESTABLISHING SCHOOL FACILITY FEES IN ACCORDANCE WITH THE PROVISIONS OF SENATE BILL 50

WHEREAS, under Government Code Section 65995.5 which was enacted pursuant to Chapter 407, Statutes of 1998 ("Senate Bill 50" or "SB 50"), a school district's governing board may establish fees to offset the cost of school facilities made necessary by new construction following the making of certain findings by such governing board; and

WHEREAS, the Western Placer Unified School District ("District") has undertaken a review of its eligibility to establish fees under the provisions of SB 50; and

WHEREAS, separate and apart from determining its eligibility to establish such fees, the District has prepared an analysis entitled "Facility Needs Analysis" dated April 2014 (the "Needs Analysis") in accordance with the provisions of SB 50; and

WHEREAS, the District seeks to establish fees in accordance with and under the authority of Senate Bill 50 for the purpose of funding the construction of school facilities made necessary by development within the District's boundaries; and

WHEREAS, the District continues to submit applications to the State Allocation Board of California for new construction funding when necessary and has been determined by the State Allocation Board to meet the eligibility requirements for new construction in accordance with the provisions of Government Code section 65995.5(b)(1); and

WHEREAS, the District has issued debt for capital outlay equal to at least 30% of its bonding capacity in accordance with the provisions of Government Code section 65995.5(b)(3)(C); and

WHEREAS, at least 20% (twenty percent) of the teaching stations within the District are relocatable classrooms in accordance with the provisions of Government Code section 65995.5(b)(3)(D); and

WHEREAS, in accordance with Government Code section 65995.5, a purpose of this Resolution is to declare the District's eligibility for, and to establish fees under the provisions of SB 50 consistent with the information and data set forth in the Needs Analysis and upon such other information and documentation prepared by or on file with the District, as presented and described to the Board.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Western Placer Unified School District as follows:

Section 1. Procedure. This Board hereby finds that prior to the adoption of this Resolution; the Board conducted a public hearing at its June 17, 2014 meeting at which oral and written presentations were made. Notice of the time and place of the public hearing, including a general explanation of the matter to be considered, has been published in a newspaper of general circulation in accordance with Government Code section 65995.6(d), and a notice, including a statement that the Needs Analysis required by Government Code section 65995.6 was available, was mailed at least 30 days prior to the public hearing to any interested party who had filed a written request with the District for mailed notice of the meeting on new or increased fees or service charges within the period specified by law. At least 30 days prior to the public hearing, the District

made available to the public in its Needs Analysis, data indicating the amount of the cost, or estimated cost, required to provide the facilities for which the fee is to be levied pursuant to this Resolution. By way of such public meeting, the Board received oral and written presentations by District staff which are summarized and contained in the District's Needs Analysis along with the District's related facility planning documents (the "Plan") and along with other materials which formed the basis for the action taken pursuant to this Resolution.

Section 2. Findings. The Board has reviewed the provisions of the Needs Analysis and the Plan as they relate to proposed and potential development, the resulting school facilities needs, the cost thereof, and the available sources of revenue including the fees provided by this Resolution, and based thereon and upon all other written and oral presentations to the Board, the Board hereby approves and adopts the Needs Analysis and makes the following findings:

(a) Enrollment at the various District schools is presently at or exceeding capacity.

(b) Additional development projects within the District involving increases in habitable areas will increase the need for school facilities.

(c) Without the addition of new school facilities, further residential development projects within the District will result in a significant decrease in the quality of education presently offered by the District.

(d) New residential development is projected within the District's boundaries and the enrollment produced thereby will exceed the capacity of the schools of the District. Projected development within the District, without additional school facilities, will result in conditions of overcrowding which will impair the normal functioning of the District's educational programs.

(e) The fees proposed in the Needs Analysis and levied pursuant to this Resolution are for the purpose of providing adequate school facilities and related support facilities to maintain the quality of education offered by the District.

(f) The fees proposed in the Needs Analysis and levied pursuant to this Resolution will be used for the construction of school facilities and support facilities as identified in the Needs Analysis.

(g) The uses of the fees proposed in the Needs Analysis and levied pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed.

(h) The fees proposed in the Needs Analysis and levied pursuant to this Resolution bear a reasonable relationship to the need for school and support facilities created by the types of development projects on which the fees are imposed.

(i) The fees proposed in the Needs Analysis and levied pursuant to this Resolution do not exceed the estimated amount required to provide funding for the construction of school and support facilities for which the fees are levied; and in making this finding, the Board declares that it has considered the availability of revenue sources anticipated to provide such facilities, including general fund revenues.

(j) The fees will be collected for school and support facilities for which an account has been established and funds appropriated and for which the District has adopted a construction schedule or in some instances, will be used to reimburse the District for expenditures previously made.

Section 3. Fee. Based upon the foregoing findings, the Board hereby establishes a new fee upon residential construction, to be known as the "Level II Fee", as follows:

(a) The Level II Fee for residential units is hereby established and set at the rate of $4.38 per square foot of residential development.

(b) The Level II Fee shall be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

Section 4. Determination of Eligibility.

(a) The District continues to submit applications to the State Allocation Board of California for new construction funding when necessary and has been determined by the State Allocation Board to meet the eligibility requirements for new construction in accordance with the provisions of Education Code section 17071.10 et seq. and section 17071.75 et seq. along with Government Code section 65995.5(b)(1); and

(b) In accordance with the provisions of Government Code section 65995.5(b)(3)(C), the District has issued debt for capital outlay equal to at least 30% of its local bonding capacity.

(c) In accordance with the provisions of Government Code section 65995.5(b)(3)(D), at least 20% (twenty percent) of the teaching stations within the District are relocatable classrooms.

(d) The Board has reviewed the provisions of the Needs Analysis along with such oral and written information as has been presented by District staff and consultants and has determined that the Needs Analysis meets the requirements of Government Code section 65995.6 and is a suitable basis for the establishment of Level II fees in accordance with the provisions of Government Code section 65995.5.

Section 5. Determination of "Level III Fee". In accordance with the provisions of Government Code section 65995.7, the District's Board is authorized to establish a fee in an amount higher than the Level II fee in the event the State Allocation Board is no longer approving apportionments for new construction in accordance with Education Code section 17072.20 due to lack of funds and the State Allocation board has notified the Secretary of the Senate and Chief Clerk of the Assembly, in writing, of the determination that such funds are no longer being allocated. In the event that on or before the Anniversary Date of this Resolution as defined below, the State Allocation Board is no longer approving apportionments due to inadequate funding and such fact is relayed to the appropriate state representatives, the Level II fee shall be supplemented with an additional fee amount which when combined with the Level II fee shall be known as the "Level III Fee" as follows:

(a) The Level III Fee for residential development shall be $8.76 per square foot of residential development.

(b) The Level III Fee shall be placed in effect immediately by action of the Superintendent, without any additional action by the Board other than the approval of this Resolution upon a determination by the Superintendent that the requirements of Government Code section 65995.7 as outlined above have been met.

Section 6. Fee Adjustments and Limitations. The fees established herewith shall be subject to the following:

(a) The District's Level II Fee (or the Level III Fee in the event it is implemented by the Superintendent) shall be effective for a period of one year following the adoption date of this Resolution as set forth below (the "Anniversary Date") and shall be reviewed on or before the Anniversary Date, and annually thereafter to determine if such fee is to be re-established or revised.

(b) The Level II Fee established hereby (or the Level III Fee in the event it is implemented by the Superintendent) shall not apply during the term of any mitigation agreement entered into between a subdivider or builder and the District, or any applicable city or county on or before January 1, 1987, that requires the payment of a fee, charge or dedication for the construction of school facilities as a condition to the approval of residential development.

(c) The Level II Fee established hereby (or the Level III Fee in the event it is implemented by the Superintendent) shall not apply during the term of any mitigation agreement entered into between a person and the District or any applicable city or county, after January 1, 1987 but before November 4, 1998 that requires payment of a fee, charge, or dedication for school facilities mitigation.

(d) The Level II Fee established hereby (or the Level III Fee in the event it is implemented by the Superintendent) shall not apply to any construction that is not subject to a mitigation agreement such as described above, but that is carried out on real property for which residential development was made subject to a condition relating to school facilities imposed by a state or local agency in connection with a legislative act approving or authorizing such residential development after January 1, 1987 but before November 4, 1998. Any such construction shall be required to comply with such condition until January 1, 2000. On and after January 1, 2000, such construction shall be subject to the Level II Fee or the Level III Fee as applicable.

Section 7. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive, and the Board reserves the authority to undertake other or additional methods to finance school facilities including but not limited to the Mello-Roos Community Facilities Act of 1982 (Government Code §§53311, et seq.) and such other funding mechanisms as are authorized by Government Code section 65996. This Board reserves the authority to substitute the dedication of land or other property or other form of requirement in lieu of the fees levied by way of this Resolution at its discretion, so long as the reasonable value of land to be dedicated does not exceed the maximum fee amounts contained herein or modified pursuant hereto.

Section 8. Implementation. For construction projects within the District, the Superintendent, or the Superintendent's designee, is authorized to issue Certificates of Compliance upon the payment of any fee levied under the authority of this Resolution.

Section 9. California Environmental Quality Act. The Board hereby finds that the fees established pursuant to this Resolution are exempt from the provisions of the California Environmental Quality Act (CEQA).

Section 10. Commencement Date. The Board orders that the fees established hereby shall take effect immediately.

Section 11. Notification of Local Agencies. The Secretary of the Board is hereby directed to forward copies of this Resolution along with a map of the District's boundaries to the planning commission and city council of the City of Lincoln, the planning commission and board of supervisors of Placer County and to file a Notice of Exemption from the California Environmental Quality Act with the Placer County Clerk.

Section 12. Severability. If any portion of this Resolution is found by a Court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares its intent to adopt this Resolution irrespective of the fact that one or more of its provisions may be declared invalid subsequent hereto.

APPROVED, PASSED and ADOPTED by the Governing Board of the Western Placer Unified School District this 17th day of June 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
President, Governing Board
Western Placer Unified School District

ATTEST:

_____
Secretary, Governing Board
Western Placer Unified School District

8.3.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Resolution No. 13/14.27 to Approve the Annual Adjustment of Community Facility District Mello-Roos Rates for CFD #1 and CFD #2

AGENDA ITEM AREA:
Action

REQUESTED BY:
Heather Steer, Facilities Coordinator

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Restricted Facilities Fund 49

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
Yes

BACKGROUND:
Annually the rates for fee calculations for Mello-Roos tax within the Western Placer Unified School District's Community Facilities Districts #1 and #2 are adjusted in coordination with the California Construction Cost Index (CCCI), utilizing the annual percentage increase or decrease for the most recent full calendar year as the standard. As of December 2013, there was an increase in the Construction Cost Index of 2.3%. This will increase the rates within CFD #1 to $6.33 per square foot and CFD #2 to 0.5071 per square foot respectively. Both districts observe a cap of 2,200 square feet per residential unit that can be charged. If approved, these rate increases will be in effect beginning July 1, 2014 and continue through the 2014-15 Fiscal Year.

RECOMMENDATION:
Staff requests that the Board of Trustees approve Resolution No. 13/14.27 to adjust CFD rates for the 2014-2015 fiscal year as outlined.

California Construction Cost Index (CCCI)

Month	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
January	5898	5774	5683	5592	5260	5309	4983	4869	4620	4339	3978
February	5896	5782	5683	5624	5262	5295	4983	4868	4603	4362	4039
March	5953	5777	5738	5627	5268	5298	4999	4871	4597	4360	4034
April	5956	5786	5740	5636	5270	5296	5004	4872	4600	4393	4125
May	5957	5796	5755	5637	5378	5288	5023	4886	4599	4403	4125
June		5802	5754	5643	5394	5276	5065	4842	4593	4421	4192
July		5804	5750	5654	5401	5263	5135	4849	4609	4411	4194
August		5801	5778	5667	5401	5265	5142	4851	4616	4399	4205
September		5802	5777	5668	5381	5264	5194	4942	4619	4533	4309
October		5911	5780	5675	5591	5259	5393	4943	4867	4554	4310
November		5903	5779	5680	5599	5259	5375	4978	4891	4587	4325
December		5901	5768	5680	5596	5262	5322	4981	4877	4614	4339
*Annual % **		*2.3%*	*1.5%*	*1.5%*	*6.3%*	*-1.1%*	*6.8%*	*2.1%*	*5.4%*	*6.0%*	*8.3%*

The California Construction Cost index is developed based upon Building Cost Index (BCI) cost indices for San Francisco and Los Angeles produced by Engineering News Record (ENR) and reported in the second issue each month for the previous month. This table is updated at the end of each month.

The ENR BCI reports cost trends for specific construction trade labor and materials in the California marketplace.

*Annual Percentage is calculated from December to December.

This page last updated: 5/14/14

DGS CALIFORNIA DEPARTMENT OF GENERAL SERVICES

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 13/14.27

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT APPROVING TO APPLY AN ESCALATION FACTOR TO ITS COMMUNITY FACILITIES DISTRICTS NO. 1 AND NO. 2 SPECIAL TAX RATE

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held the 17th day of June 2014.

WHEREAS, based upon the comparison of the California Department of General Services Construction Cost Index as of December 2013, the computed escalation factor is calculated at 2.3%;

NOW THEREFORE, The Board of Trustees of the above titled district **FINDS, DECLARES, RESOLVES AND ORDERS** as follows:

1. Apply a 2.3% escalation factor to the FY 2013-14 rate of $6.19 per square foot of living space, capped at 2,200 square feet per unit, for a FY 2014-15 rate of $6.33 per square foot of living space, capped at 2,200 square feet per unit, for Community Facilities District No. 1.

2. Apply a 2.3% escalation factor to the FY 2013-14 rate of .4123 per square foot of living space, capped at 2,200 square feet per unit, for a FY 2014-15 rate of .5071 per square foot, capped at 2,200 square feet per unit, for Community Facilities District No. 2

APPROVED, PASSED and ADOPTED by the Governing Board of the Western Placer Unified School District this 17th day of June 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
President of the Board

ATTEST:

_____, Clerk

8.4.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Final Report of Project Fit Kids!

AGENDA ITEM AREA:
Information

REQUESTED BY:
Michele Schuetz
Interim Assistant Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Grant Funding

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

Western Placer Unified School District was awarded a grant of $17, 199 from the Placer Community Foundation to improve health and wellness of the District's students. The grant focused on students in 5th, 7th, and 9th grade by adding a fall Physical Fitness assessment, helping students set goals for improvement in the areas of Aerobic Capacity and Body Composition, choose a partner for encouragement, and to monitor their progress toward their goals. A requirement of the grant is to write a final report of the progress made in the project.

RECOMMENDATION:

Information to the Board

wp/rk/factform

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

Project – Project FIT KIDS!
Final Report
WPUSD Board Approval: June 4, 2014

Grant Amount Awarded: $17,199

Western Placer Unified School District
600 6th Street, Suite 400
Lincoln, California 95648
916- 645-6353 (Phone)
916- 645-6356 (Fax)

Contact: Michele Schuetz, Interim Assistant Superintendent of Educational Services
mschuetz@wpusd.k12.ca.us

8.5.1

ATTACHMENT A

Placer Community FOUNDATION

Grantee Report – Innovative Community Wellness Mini-Grant Program

Please answer the following using this form template. Be certain to attach a final income and expense budget using the attached required template. Return this completed report by no later than **June 20, 2014** by mail or email to:

Placer Community Foundation
P.O. Box 9207, Auburn, CA 95604
jshannon@placercf.org

Organization	Western Placer Unified School District		
Contact Person	Michele Schuetz		
Title	Interim Assistant Superintendent of Educational Services		
Phone Number	916 645-6350		
Funded Project	Project Fit Kids!		
Amount Awarded	$17, 199.00	**Project Timeframe 10/07/13-06/06/14**	2013-2014 School Year

Total number of participants in funded project: 2788 Students

Of the persons who participated in your grant-funded activities this year, please complete the following demographic information. Each section should total the number above.

Ethnicity:

African American:	78
Latino:	813
Native American:	119
Caucasian:	1523
Asian/Pacific Islander:	255
Multi-Ethnic:	
Other (Please specify):	

Age:

Child/Youth (0-17):	2788
Adult (18-59):	
Older Adult (>60):	

Gender:

Female:	1338
Male:	1450

Veterans: 0

Primary Language:

Spanish:	444
English:	2244
Other (Please Specify):	

8.5.2

Briefly address the following questions **using no more than four (4) pages and a 12 point type font.** If using another document, be sure to restate the questions.

1. **What has your idea/group/program/activity learned this year that will allow you to more effectively provide assistance to members of your group or others in the future?** We have successfully improved the Physical Fitness program for students in 5th, 7th, and 9th grade. When results are release we expect students in grades 5, 7 and 9 will improve in all areas. The program spread to include approximately 1500 students in grades 5-9th grade working with 25-30 teachers. Having partnered students together this year to set, work toward, and encourage each other to reach their goals, we found kids are highly effective at influencing other kids! We will be giving more freedom to students in the future, and set aside more time to talk about health and fitness goals, and by continuing to build on the peer relationships started, we can make healthy choices a much more ingrained component of our student's lives.

   We know we will be better prepared as we start at the beginning of the year with the structure and incentives in place so that the program will be incorporated even more extensively. We would also like to add school-wide fitness and social emotional health programs as well as expand it to be a school-wide focus on being physically fit and well.

2. **Do you plan to continue your project beyond this funding cycle? Why or why not? If so, how will you sustain it?** We would like to continue the program but would need to seek future grants. We are already contacting organizations, such as Brad Kearns' Running School and Sammy's Circuit that will visit each site with their programs encouraging healthy choices, a positive self -image, fighting teen obesity, teaching self -respect and respect of others, and encouraging kids to follow their dreams. Many of our schools are adding "Character Building Programs" and are participating in the Positive Behavior Intervention Support (PBIS) in order to create a more positive, safe, and respectful learning environment. We have added a full time social worker, along with our mental health specialist, and the District's well trained psychologists, to increase mental health support. Besides seeking additional grants we will utilize mental health and medi-cal funds as appropriate.

3. **What new or continued partnerships or collaborations resulted from this funded project?** Besides the partnerships with Running School and Sammy's Circuit we will seek additional agencies for collaboration along with grant support. We would like to streamline the process by having a staff member from each school participate in meetings with our Physical and Mental Health Team or the Wellness Committee. Next year, we would like to integrate with our staff wellness program, so that staff may take part with their students as we develop a school-wide focus. We will continue to work with service groups in partnerships as well as Parent Teacher groups to help us implement or sustain Character Development programs. We will continue to seek involvement with community agencies and resources to increase support for students and their families needing support for social-emotional issues.

8.5.3

Briefly address the following questions **using no more than four (4) pages and a 12 point type font.** If using another document, be sure to restate the questions.

1. **What has your idea/group/program/activity learned this year that will allow you to more effectively provide assistance to members of your group or others in the future?** We have successfully improved the Physical Fitness program for students in 5th, 7th, and 9th grade. When results are release we expect students in grades 5, 7 and 9 will improve in all areas. The program spread to include approximately 1500 students in grades 5-9th grade working with 25-30 teachers. Having partnered students together this year to set, work toward, and encourage each other to reach their goals, we found kids are highly effective at influencing other kids! We will be giving more freedom to students in the future, and set aside more time to talk about health and fitness goals, and by continuing to build on the peer relationships started, we can make healthy choices a much more ingrained component of our student's lives.

   We know we will be better prepared as we start at the beginning of the year with the structure and incentives in place so that the program will be incorporated even more extensively. We would also like to add school-wide fitness and social emotional health programs as well as expand it to be a school-wide focus on being physically fit and well.

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8.5.4

4. **What further recommendations, based upon your experience, should the county incorporate into future mental health planning and/or delivery?** Continue and expand current mental health programs. Continue to inform staff of county and district mental health services. Reach out to families with information on available mental health services, especially targeting our at risk and low income populations. Work with neighboring districts to broadened the network of services available. As funding allows, continue to offer grants to help sustain and expand programs to support physical and social-emotional wellness.

5. **Explain how the project made a difference in your community. Was there a "wow" moment that stood out to an individual or group?** We were definitely impressed by the enjoyment and accomplishments expressed by our students. Since our students were in charge of their own goals and in charge of helping their peers, and because they were rewarded both extrinsically and intrinsically, they exhibited a much greater passion and drive to make progress toward and ultimately reach their goals. Teachers observed students who previously lacked motivation push themselves and others to succeed. We also had student athletes speak to our students about their trials and tribulations. Students found the fit spot activities to be fun and exciting. Students liked to use them for tag games and relay races. Some students have participated in a 7 Day Challenge with their teachers. They have been competing for the most miles put in after 7 days. A few students accomplished 30 miles. Having the opportunity to provide prizes has given the kids incentive to put forth more effort. One elementary school has increased their 4-5th grade time to include 20 minutes daily of Physical Fitness. They have also been practicing running the mile and are running through their neighborhood with their teachers.

6. Attach a final income and expense budget for the project using the template provided and covering the funding period August 15, 2013 through June 20, 2014.

8.5.5

ATTACHMENT B

Placer Community FOUNDATION

FINAL GRANT PROJECT INCOME/EXPENSE REPORT

Agency Name: Western Placer Unified School District	
Project Name: Project Fit Kids	
Original Total Project Budget: $18,699	
Amount Awarded from PCF: $17,199	

Other Sources of Project/Program Support *(include cash, in-kind, other)*:

Source *(tailor categories to your specific project)*	**Amount**
1. Grant amount awarded by PCF on August 15, 2013	$17,199
2. WPUSD in-kind	$ 2,889
3. Rotary	$ 1,000
4	
5	
Total revenue from all sources for this program/project	**$21,088**

AWARDED BUDGET	ORIGINAL PROJECT BUDGET	ACTUAL SPENT FROM PCF GRANT	OTHER SOURCES OF FUNDING	TOTAL PROJECT COST
Personnel Expenses				
Salaries	$5,760	$1,019	$2,700	$3,719
Benefits	$ 809	$ 109	$ 289	$ 398
Personnel Subtotal	**$6, 569**	**$1,128**	**$2,989**	**$4,117**
Operating Expenses				
Facility rental	$ 500		$ 500	$ 500
Program supplies	$12,315	$ 7,644		$ 7,644
Office supplies	$ 50		$ 50	$ 50
Mileage/Transportation				
Print & Copy	$ 250		$ 250	$ 250
Communications	$ 100		$ 100	$ 100
Other (please specify)				
- Miscellaneous training supplies				
- Trainer fees				
Operating Subtotal	**$13, 215**	**$ 7,644**	**$ 900**	**$ 8,544**
Indirect Costs (up to 15%)				
Total Project Budget	**$ 1,304**	**$ 576**		**$ 576**

Grant Amount Left to Spend
$4,995 (Notes: additional funds will be spent prior to 6/30/14)

On behalf of my agency, I attest that the above numbers represent a true and accurate account of grant funds spent.

Printed signature by organization's Treasurer/Board Member: _____

8.5.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Placer Community Youth Development Grant

AGENDA ITEM AREA:
Action

REQUESTED BY:
Michele Schuetz
Audrey Kilpatrick

ENCLOSURES:
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Grant Funding

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Placer Community Foundation is offering a Mini-Grant for Youth Development targeting ages 14-21. In order to sustain our incentives for Project Fit Kids, help the schools implement Character Building Programs, and expand our services for social emotional support we are looking for grants and partnerships to help us meet the goal of the Wellness Committee to improve student wellness, including physical fitness. The grant will fund incentives, targeting middle school through high school, for students meeting physical fitness goals and meeting goals built into the Character Development programs.

RECOMMENDATION:

Staff recommends approval of the Youth Development Application for a Placer Community Foundation Mini-Grant.

wp/rk/factform

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

Project – Healthy Kids!
Grant Deadline: July 9, 2014
WPUSD Board Approval: June 17, 2014
Submission Date: June 18, 2014
Grant Amount Requested: $5000

Western Placer Unified School District
600 6th Street, Suite 400
Lincoln, California 95648
916- 645-6353 (Phone)
916- 645-6356 (Fax)

Scott Leaman, Superintendent Date

Kris Wyatt, Board President Date

Kerry Callahan, Date
Assist. Sup. Ed Services

Contact: Kerry Callahan, Assistant Superintendent of Educational Services
kcallahan@wpusd.k12.ca.us

8.10.1

Application Narrative- Project Healthy Kids!

Who Are We? (*Brief History):* Western Placer School District's mission is to educate and empower students with the skills, knowledge and attitudes for success in an ever-changing world. Western Placer serves over 6450 students preschool through 12th grade in Lincoln, Sheridan, and unincorporated Placer County communities. Western Placer is experiencing a growing number of low income and English Learners. Our population is 18% Hispanic, with over 11% of our students speaking a language other than English in the home. The free/reduce count is growing and is currently at 35%. Lincoln High School is graduating its 107th class and is the only comprehensive high school in the community, serving over 1550 students. Phoenix High School is a continuation high school. There are two middle schools and seven elementary schools in the Lincoln/Sheridan area. District staff is committed to students' and staff's physical and emotional wellness, which includes mental health wellness. The Wellness Committee was established in 2012-2013 and still exists. The continued Committee focus is on physical well-being, including physical fitness, emotional well-being (mental health wellness), and character development leading to healthy choices for a well-rounded healthy individual.

Organizations Training and/or Experiences: Western Placer has improved its educational programs over the past few years with focused efforts on supporting our targeted population of English Learners, students living in poverty, and students needing support for emotional issues. Several of our schools have participated in Positive Behavior Intervention Support (PBIS) and have created positive and effective learning environments. Many schools are implementing programs fostering character and youth development such as Character Counts, Bucket Filler, Positive Action, Second Step, Mindfulness, and The Leader in Me. The District has spent time in training, planning, administrating, and evaluating programs and projects to support students' mental and physical well-being. Daily physical education is provided. Health and nutrition aligned with the California Health Standards are taught at the appropriate grade levels. Several schools participate in the Cal Fresh Nutrition programs. Students in grades 5, 7 and 9 participate annually in the Physical Fitness Test (PFT). Last year Project Fit Kids was implemented targeting students in grades 5-9th grade to increase physical fitness and to encourage students to become involved in measuring their own personal health and fitness. The District's Food Service Department participates in the National School Lunch Program. The District capacity includes high qualified credentialed teachers, administrators, counselors, psychologists, nurses, a social worker, a mental health specialist, and site and district support staff.

Project Description: We want to expand our programs to improve the physical and emotional health of our students to encourage students to make positive choices that lead them to be physically and emotional healthy, kind and responsible citizens, who are in control of their own physical well-being. Research shows improved physical fitness, along with good nutrition, leads to over -all health- physical, mental, and emotional well-being. The purpose of this application is to expand programs from the identified groups of 5th, 7th and 9th grades to create a school-wide mental and physical health program which builds foundation and capacity as

8.6.2

students proceed toward our targeted population of high school aged students 14-18 (grades 9-12th). The program will empower students to set and measure goals for their personal health and fitness, participate in school-wide character youth development activities, meet academic targets and learn to make healthy personal choices during their high school years. This project is needed in order for students to learn to make healthy choices, develop strong relationships, decrease instances of bullying and harassment, reach their academic and personal goals, increase attendance and decrease rates of chronic absenteeism, so students will complete their high school career and beyond as healthy, well-rounded individuals. Included in the school-wide programs will be a health component with specific standards taught at each grade; a character development component where students learn to be kind and respectful to others; a component for self-advocacy where students are empowered to take charge of the own physical and mental wellness; opportunities for students to develop life skills, tools and strategies for decision making, handling peer relationships as they relate to others; provide leadership opportunities as well as opportunities for students to learn how to collaborate and mentor each other in achieving their goals.

The Youth Development Project- Healthy Kids will support the expansion of our mental health programs, reach out to low income, limited and non-English speaking families, and at-risk students within our community, to help them connect with available physical and mental health services. The Program will support improving student's physical fitness and based on exercise and nutrition. District Physical Fitness Coordinators will provide an outreach program encouraging all students and teachers to participate in the expansion of a school-wide physical fitness program. School psychologists, counselors, our mental health specialist, and our social worker will work with students to provide social skill groups, parent education classes and outreach to families to connect them with services so all students will be physically fit and emotionally health.

Project Healthy Kids will support three major components:

- Expansion of Project FIT KIDS- Building on the program implemented in 2013-1014 which targeted students 5-9 graders to improve physical fitness, develop personal goals, build relationships based on wellness, this program will now be expanded to be a school-wide focus of teachers/students working together to improve physical fitness and nutrition. As grade appropriate, teachers will lead their students through fitness activities, help students set personal goals, help them monitor their progress, encourage collaboration, leadership, mentoring, and encouragement of their peers, and create/teachers student Fitness Teams for healthy competition in meeting their goals.
- Additional schools are developing school-wide character building programs. Programs such as Character Counts, Bucket Filler, Positive Action, Second Step, Mindfulness, and The Leader in Me will be used at our schools to help build peer relations, teach strategies to make appropriate and responsible decisions, learn to be kind and respectful of each other, take on leadership roles, be a role model, and learn to be a mentor.
- Mental Health support will be expanded through Love and Logic classes offered to staff and parents, parent education classes, social groups for students with peer relationship

issues, staff, student, and parent sessions with our nurses, social worker and mental health specialist. Connections will be made for identified families to community agencies and resources.

Approximately 6600 students could participate in the Health and Fitness and Character Building components. Staff referrals will identify students needing the emotional support component. Teachers, support staff, site administrators, and specialists could be involved in one or all of the components. The program includes involvement of students in setting their goals, mentoring each other, participating in cross-aged mentoring, and developing site activities to encourage celebrations for students making positive choices and living a healthy lifestyle. Incentives and celebrations will be built into the program offering encouragement and recognition for students making positive choices. Special emphasis and recruitment will be placed on 14-18 aged (9-12) students along with our targeted population of English Learners, low income, special education, homeless, and foster youth students to actively participate in all activities empowering students to build their own self -determination toward fitness and their physical well-being, including emotional health. The staff will also recruit and connect our targeted population with site and community based resources as needed.

In the area of physical fitness the PFT Coordinators will continue to serve in the role as Coordinators to coordinate professional development for teachers, obtain prizes for students, and schedule celebrations at the school sites. They will evaluate the fitness program at the end of the year. Site principals and staff will implement the Character Building programs and evaluate the program at the end of the year.

Research shows that social emotional health and academic achievement improves with physical fitness. Project Healthy Kids will continue and expand Project Fit Kids to provide incentives, rewards and celebrations for students meeting their personal, team, or class goals, and for students making healthy choices. The program is all about students learning strategies to keep physically and mentally fit, strategies for positive peer and adult relationships, and strategies for self-advocacy for their own wellness. Starting with the foundation at the elementary schools, and progressing through middle and high school, students will leave high school as well rounded, healthy individuals to become contributing community members.

Project Healthy Kids will include all students in the schools of Western Placer School District located in Lincoln, California. The demographics include: Ethnicity- African American 101, Hispanic 1919, Native American 70, Caucasian 3914, Asian/Pacific Islander 447, Other 234; Gender-female 3261 male 3424; Primary Language Spoken- Spanish 1057, English 5311; Other 13

Project Healthy Kids will be an on-going project which will continue beyond the Placer Community Foundation grant cycle. One component of the Project began with a PCF grant for Project FIT KIDS. The Youth development grant would expand the Project by adding Character Building, and expansion of mental health support. The implementation and sustainability will be multi-funded by several funding sources. The District will work with service clubs, Parent Teacher Organization for site-based materials and incentives for physical fitness and character

8.6.4

building programs. The District will contribute funding for Physical education teachers, psychologists, counselors, administrators, and nurses. Mental health funds will be utilized to support programs and staff for social emotional support, including funding our social worker and Mental Health Specialist. Medi-Cal funding will be requested to support stipends for Coordinators and materials.

Youth Development Approach: The goals of this Project align with the Goals and Criteria of the PCF grant. Students are involved in opportunities for Leadership as they design site activities, become mentors, and participate in Cross-Aged tutoring, and High School students working with elementary school students providing strong role models. Students will learn strategies of developing caring, positive relationship with peers and adults as they contribute to a safe, responsible and respectful learning environment. Students will give input on site activities, create opportunities for their peers, become strong leaders and mentors because of the healthy choices they make. Students will learn the importance of giving back to your community while in high school and this life skill will continue into adulthood.

Outcomes: The outcome of the project is that students will graduate from high school as well-rounded individuals who will continue to make healthy life choices and be contributing members of the community. The goals will stay focused on fitness and wellness with a decrease of alcohol and drug use, decrease in physical violence and other behavior issues, and an increase of student attendance and graduation rates. The school climate will be a thriving, academically oriented, safe and respectful learning environment. The program will be evaluated by monitoring the decrease in student discipline referrals and chronic absenteeism, increase in student achievement, daily attendance, and graduation rate, participation rates and agendas, referrals to nurses, counselors, psychologists, mental health specialist, social groups, and community agencies. Staff and student observations as to the climate of the school will be a form of evaluation which can be documented by videos, participation in events, student writing or portfolio, results of PFT testing for 5^{th}, 7^{th}, and 9^{th} grade.

Workplan:

September-October 2014- Start the beginning of Project FIT KIDS. Identify the PFT Coordinators and train staff for the school-wide focus. Train students and teachers in the students' charting process for the individual goals. Set student baselines. Students set their individual fitness goals. Fitness teams will be developed. Coordinators will work Running School and/or Sammy Circuit to schedule events.

October 2014-On-going- Begin Love and Logic classes, begin social skills groups for identified students, mentoring, leadership, and cross-aged tutoring will begin. Students chart progress on goals, students and staff develop activities to promote healthy choices and physical fitness, celebrations for students meeting goals.

April/May- Physical Fitness testing, Final student charting, parent classes, social skills groups, Love and Logic will be wrapping up, Celebration, Student Recognition, and prizes at for students and teams making progress and meeting their goals, and recognition for student leaders.

8.6.S

ATTACHMENT A – *applicants must use this form*

Placer Community Foundation

PROJECT BUDGET

Agency Name:	Western Placer Unified School District
Project Name:	Healthy Kids
Total Project Budget:	
Amount Requested from PCF:	

Projected Sources of Project/Program Support *(include cash, in-kind, volunteer hours, other)*:

Source	**Amount**	**Secured**	**Pending**
1. Placer Community Foundation	$5,000		
2. Medical- WPUSD			$12,099
3. WPUSD In –kind		$2,989	
4.			
5.			
6.			
Total projected revenue from all sources	**$20,088**		

PROPOSED BUDGET	**PCF FUNDING**	**OTHER SOURCES OF FUNDING**	**TOTAL PROJECT BUDGET**
Personnel Expenses			
Salaries		$2,700	$2,700
Benefits		$289	$289
Personnel Subtotal	**$0**	**$2,989**	**$2,989**
Operating Expenses *(suggested line items; insert line items that best apply for your project)*			
Facility rental			
Program supplies	$4,673	$11,749	$16,422
Office supplies		$100	$100
Mileage/Transportation			
Print & Copy		$250	$250
Communications			
Other (please specify)			
Operating Subtotal	**$4,673**	**$12,099**	**$16,772**
Indirect Costs (up to 15%)	$327		$327
Total Project Budget	**$5,000**	**$15,088**	**$20,088**

8.6.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

2014-15 Western Placer Unified School District
LCAP Budget Adoption

AGENDA ITEM AREA:

Action

REQUESTED BY:

Scott Leaman, Superintendent
Michelle Schuetz, Interim Assistant Superintendent
Education Services
Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

June 17, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

The District has prepared the 2014-15 Local Control Accountability Plan (LCAP) for board review and approval. Adoption of the LCAP (and LCAP annual updates in subsequent years) shall be at the same meeting but prior to the adoption of the annual budget. (EC 42127 and 52062). The adopted budget should include expenditures necessary to implement the LCAP or the annual update to a LCAP that is effective during the subsequent fiscal year.

Not later than five days after adoption of a LCAP or annual update to a LCAP, the governing board of a school district shall file it with the county superintendent of schools.

The Board held a public hearing on June 3, 2014 for the 2014/15 LCAP. Any comments to the Superintendent were addressed in writing. The Board will now consider the proposed 2014-15 LCAP for adoption.

RECOMMENDATION:

Administration recommends the Board adopt the 2014-15 LCAP as presented.

§ 15497. Local Control and Accountability Plan and Annual Update Template.

Introduction:

LEA: Western Placer Unified School District **Contact (Name, Title, Email, Phone Number):** Scott Leaman, Superintendent, sleaman@wpusd.k12.ca.us, 916-645-6350 **LCAP Year:** 2014 - 2017

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:
Basic: *degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

Implementation of State Standards: *implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)*

Course access: *pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

Expelled pupils (for county offices of education only): *coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)*

Foster youth (for county offices of education only): *coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)*

B. Pupil Outcomes:
Pupil achievement: *performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)*

Other pupil outcomes: *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

C. Engagement:
Parent involvement: *efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

Pupil engagement: *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

School climate: *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
LCAP Overview Presentation to Board of Trustees - February/March 2014	Input regarding priorities and goals; discussion that yielded an understanding of the LCAP process; Board gave their input on the process.
LCFF/LCAP Budget Committee - Reps from Management, Site Administration, Certificated and Classified Associations - January-May 2014	Input regarding priorities and goals; discussion; review of LCAP drafts and suggestions for revision; collected stakeholder input that had a direct effect on LCAP.
LCAP Discussions to Site Councils - February/March 2014	Input re priorities and goals; discussion; review of LCAP drafts and suggestions for revision; alignment of Site Plans with LCAP; Specific information on each of the goals were included in the LCAP.
SPAR (Suicide Prevention and Response) Committee - March/April 2014	District and County mental health, counseling and other professionals' Input re priorities and goals; Support for Social/Emotional learning suggested.
District C & I Meetings - LCAP Agendized Items - February/April 2014	Site Administration and Management discussion re LCAP priorities and goals - input into LCAP; Gave direction for information gathering from Site Councils.
ELAC and DELAC LCAP Presentations - March/May 2014	Discussion and input into priorities, goals and services; Clear request for tutoring and social support to be maintained.
Stakeholder Survey - March-April 2014	Discussion at LCFF/LCAP Budget Committee and Management; input into LCAP goals and services; Information used in goals.
Student Wellness Committee - March/April 2014	District certificated and classified reps, District Nursing Services, Students, Board member, District Management discussion re LCAP priorities and goals - input into LCAP.

Involvement Process	Impact on LCAP
LCAP Updates to Board of Trustees - April/May 2014	Discussion and revisions; Increased Board understanding of the effect of the LCAP on Budget and District priorities.
Public Hearing and LCAP Draft to Board of Trustees - June 2014	Discussion and revisions; Mandated Public Hearing held; Positive comment received about the LCAP process
Final Approval of LCAP - Board of Trustees - June 2014	Approval

h.7.8

Section 2: Goals and Progress Indicators

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
4) What are the LEA's goal(s) to address locally-identified priorities?
5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
9) What information was considered/reviewed for individual school sites?
10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

S-L-8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
Need:: Proficiency in Literacy (ELA), Mathematics & Science - Metrics: SBAC, CST (Science), API, District-wide Common Assessments, Williams Compliance, Fluency rates, Teacher Observation, Class Size Monitoring, Graduation Rates, CASHEE Passage Rates, PD Agendas, GATE Certification List	All students will reach high standards in Literacy (ELA), Mathematics & Science	ALL	ALL	1. Per CDE and legislation, California Standards Tests (CST's) have been eliminated for 2014 for all areas except Science, and have been replaced with this year's SBAC Pilot Test for ELA and Math. There are no student scores in the 2014 SBAC test. We will monitor the CST Science results; district-wide local measures of assessment for K/5 Reading fluency and Math fluency	All students TK-12 will benefit from rigorous instruction focused on Common Core State Standards (CCSS), taught with CCSS aligned instructional materials. Support/enrichment materials, and home to school activities will raise the depth of knowledge and conceptual understanding of all students. All students will show improvement in proficiency rates of 3% for ELA & Math (local benchmark assessments for 2013/14 and 2014/15) and for Science (Grades 5, 8, 10 CST	We will continue the integration of rigorous instruction aligned with CCSS strategies and materials. All students will show improvement of 3% proficiency rates for ELA & Math (district-wide local measures of assessment for 2013/14 and 2014/15) and for Science on state and local assessments. Continued focus will be on student engagement as measured by teacher observation and student work samples. Maintain the quality GATE programs where GATE students	Maintain Elementary class sizes reduced to current level. ALL students' proficiency rates will increase 5% in ELA, Math and Science as measured by state and local assessments. NGSS Science Standards will start to be embedded into the curriculum. Start the development process for creating local benchmark assessments for Science in grades 3-8th. Continue to monitor progress in Science subject areas 9-12. Graduation, Cashee passage, Maintain Summer Credit Recovery Program,	1, 2, 4, 5, 7, 8

9.2.18

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				through will be used for 2013/14 to monitor student progress in ELA and Mathematics. For grades 6/12, district-wide local measures of assessments monitoring ELA/Math progress. 2. We will continue to monitor the CST Science results; district-wide local measures of assessment for K/5 Reading fluency and Math fluency through will be used for 2014/15 to monitor	scores), the District will begin the discussion on Science standards with a focus on providing 21st Century and STEM learning opportunities. Science proficiency rates will increase by 3% as measured by CST scores and district-wide local measures of assessment. Students will be engaged in their learning as measured by teacher observations and evaluation of student work. GATE students will still be clustered for instruction in regular neighborhood school classes or	are clustered for instruction in regular neighborhood school classes or in District magnet programs with a rigorous curriculum. The Assistant Superintendent and Director of Educational Services will continue District coordination of academic programs and professional development and implementation of Common Core State Standards in core subject areas.Maintain the broad and complete instructional program as the District increases opportunities for a more rigorous, STEM, and 21st	Reclassification rates by 3% and attendance rates will increase for ALL students in the identified subgroups. TK-12th grade students will utilize DOK strategies, inquiry-based investigation, 21st Century skills, integrated technology, and reflect a deeper conceptual understanding of ELA, Mathematical and Science concepts in their performance based tasks. ELD standards will be fully embedded within the ELA standards. ELD strategies will be incorporated in differentiated classroom	

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				student progress in ELA and Mathematics. For grades 6/12, local measures of assessment for ELA/Math progress will be used. Additionally, initial SBAC student scores will be established in ELA and Mathematics in Grades 3 - 8 and 11 to establish a baseline to monitor growth the following year. 3. We will continue to monitor the CST Science results; district-wide local measures of	in District magnet programs with a rigorous program. There will be a .5% percentage increase of teachers who will receive their GATE Certification. There will be universal access for ALL students, including low income, EL, and Foster Youth in all core curriculum. A broad and complete instructional program, embedded with DOK strategies, integrated technology and 21st Century Skills will be offered to ALL students (Ed Code 51210 and 51220). There will be sufficient	Century skill based curriculum.Continue to provide sufficient textbooks as the District prepares for the CCSS aligned ELA adoption. The CCSS aligned math program will be fully implemented with fidelity. Follow up staff development will be offered as needed to ensure students are grasping the conceptual understanding of all mathematical practices.	instruction supporting the learning of targeted subgroups.Math curriculum will be fully implemented increasing mathematical thinking and vocabulary. Student progress will be monitored through their PLCs.	

8.L.8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				assessment for K/5 Reading fluency and Math fluency will be used for 2014/15 to monitor student progress in ELA and Mathematics. For grades 6/12, district-wide local measures of assessment of ELA/Math progress will be used. Additionally, initial SBAC student scores will be established in ELA and Mathematics in Grades 3 - 8 and 11 to establish a baseline to monitor growth the following	textbooks for all students. Quarterly reports will show Williams compliance for instructional materials.			

8.7.15

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				year.				
Need: Proficiency in English Language, Literacy (ELA), Mathematics, & Science Metrics: CELDT, SBAC, CST (Science), API, AMAOs, Reclassification Rates, District-wide Common Assessments, Williams Compliance, Fluency Rates, Class Size Monitoring, CASHEE Passage Rates, Graduation Rates, Attendance Rates, PLC Notes, GATE Certification Lists	All students in need will reach high standards in English Language, Literacy (ELA), Mathematics & Science	English Learners (EL); Reclassified Fluent English Proficient (RFEP) Students; Students with Disabilities (SWD); Socio Economically Disadvantaged (SED) Students; Hispanic; Foster Youth (FY)	ALL	1. California Standards Tests (CST's) have been eliminated by the State for all areas except Science, and have been replaced with this year's SBAC Pilot Test for ELA and Math. There are no student scores in the 2014 SBAC test. We will monitor the CST Science results; district-wide local measures for K/5 Reading fluency and Math fluency will be used for 2013/14 to	All EL, RFEP, SWD, SED and FY students will show improvement in proficiency rates by 3% for ELA & Math (district-wide local measures of assessment will be used for 2013/14 and 2014/15) and for Science (Grades 5, 8, 10 CST scores) EL students will show improvement in CELDT , AMAO's 1, 2, & 3 (in 13-14 AMAO 1 missed target by 2% and AMAO 3 students scored 34.5% with a target of 89%). EL students scoring Levels 1,2 and 3 will increase 1	Elementary class sizes will be reduced to below their current 27-29 average at grades 1-3. RtI and ELD services will be provided through a centralized model, with the District Program Specialist for Interventions, Assistant Superintendent and Director of Educational Services providing direction for those programs. District progress monitoring that currently is done every two weeks (through CBM reading fluency checks) will be expanded to include progress	Elementary class sizes will be reduced to below their current 27 - 29 average at grades 1 - 3. ALL students' proficiency rates will increase 5% in ELA, Math and Science as measured by state and district-wide local assessments. NGSS Science Standards will start to be embedded into the curriculum as we start to move toward a science adoption. We will start building local benchmark assessments for Science will be created for grades 3-8th. We will continue monitoring	1, 2, 3, 4, 5, 7, 8

2'L'8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				monitor student progress in ELA and Mathematics. For grades 6/12, district-wide local measures of ELA/Math progress will be used. CELDT scores are being monitored for EL students; English Learner student progress on English Language is monitored through CBM reading fluency assessments every two weeks. ISP's (Intervention Services Providers) are being used to	CELDT level, Reclassification levels will increase by 3%, Academic intervention (Response to Intervention - RtI) services will continue to be offered to students at all grade levels to provide support to struggling students before they fail or need more intensive specialized services. The Summer School Credit Recovery Program and the Summer Extended Year Program will be administered separately. The Summer Credit Recovery Program will utilize online curriculum	monitoring for significant subgroup students (SWD, SED, FY, Hispanic) who are behind in their proficiency targets. Reclassification rates will increase 3%. Students will be engaged in their classes and their families will be engaged in their education as monitored by staff observation and student work samples. The District will continue to work with site teams to create ELA lessons with embedded ELD standards. The Assistant Superintendent and Director of Education Services will	Science assessments 9-12. Graduation, CASHEE passage, Reclassification rates and attendance rates will increase for ALL students in the identified subgroups. TK-12th grade students will utilize DOK strategies, inquiry-based investigation, 21st Century skills, integrated technology, and reflect a deeper conceptual understanding of ELA, Mathematical and Science concepts in their performance based tasks. ELD standards will be fully embedded within the ELA	

11'18

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				provide intervention services to struggling students, under the supervision of a certificated teacher. Many RSP teachers also are providing intervention services to non-special education students, keeping caseloads lower and providing less-costly, quality service. Grade level PLCs are analyzing student data to inform instructional strategies and identify students for intervention or enrichment.	delivered by a WPUSD HQT instructor and through Odysseyware, to maximize success and student engagement. Differentiated and blended learning will be offered to ALL students, targeting low income, Els, students with special needs, homeless and foster youth, as well as GATE. All students will benefit from learning opportunities with technology integration and enhancing lessons to increase student.learning. Parents and students will benefit from	continue to work with site administrators and ISPS to develop and maintain strong intervention programs for our targeted population of EL, RFEP, SWD, SED, and FY. High School will maintain Summer Credit Recovery Program. Student progress will be monitored through PLCs.	standards. ELD strategies will be incorporated in differentiated classroom instruction supporting the learning of targeted subgroups.Math curriculum will be fully implemented increasing mathematical thinking and vocabulary.	

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				2. We will monitor the CST Science results; district-wide local measures of assessment for K/5 Reading fluency and Math fluency will be used for 2013/14 to monitor student progress in ELA and Mathematics. For grades 6/12, district-wide local measures of assessment for ELA/Math will be used. We will continued to monitor CELDT scores and reclassification rates for EL	tutorial support and parent education opportunities.			

8.7.13

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				students. We will continue to monitor EL progress through CBM fluency assessments. Grade level PLCs will continue to monitor data to makes decisions on student needs for intervention or enrichment. 3. We will monitor the CST Science results; district-wide local measures of assessments for K/5 Reading fluency and Math fluency will be used for 2013/14 to monitor student progress in				

h12.8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				ELA and Mathematics. For grades 6/12, district-wide local measures of assessments ELA/Math will be used.				
Need: Recruit and maintain and attract highly qualified and trained certificated and classified staff Metrics: HQT Rates; Professional Development Records, Appropriately credentialed teachers for assignments, Williams Compliance; GATE Certification List	All students will be taught by highly qualified staff	ALL	ALL	1. Extensive professional development in Common Core State Standards for Literacy and Mathematics have been provided to all teachers K/12. 2. Extensive professional development in Common Core State Standards for Literacy and Mathematics have been provided to all teachers TK/12. We	All teachers and support staff will use CCSS strategies (text-dependent questions, Socratic Seminars, DOK 3/4 projects, performance/project tasks, close reading, writers workshop for narrative and expository text) to keep students engaged in the learning process.PLC Professional Development will continue as the District works with teachers to	All teachers and support staff will continue to implement CCSS strategies (text-dependent questions, Socratic Seminars, DOK 3/4 projects, performance/project tasks, close reading, writers workshop) to increase student engagement and student learning at a more rigorous level for ALL students, including subgroups of EL, REP, SWD, SED, FY. The	All teachers and support staff will use CCSS strategies (text-dependent questions, Socratic Seminars, DOK 3/4 projects, performance/project tasks, close reading, writers workshop for increased student engagement, conceptual understanding, and student achievement. The percentage of HGT will increase by 4% so that 100% of teachers are both highly	1, 2, 4, 5, 6, 7,8

SLT 8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				will contain to monitor the staff development needs to improve student achievement as we move through the adoption cycle for implementation of CCSS aligned materials. We will continue to recruit and maintain HQT to strive for 100% HQT district-wide. 3. Extensive professional development in Common Core State Standards for Literacy and Mathematics have been provided to all teachers K/12.	analyze data to improve student learning opportunities at a rigorous level. All teachers will be trained on the new math adoption in order to implement the adoption with fidelity. Site teams will be trained on integrating ELD standards within the ELA standards.The percentage of highly qualified teachers will increase by 3% to reach 93% district-wide. Teachers having appropriate credentials for their assignment area will increase to 99%.	percentage of HQT will increase by 3% to reach 96% district-wide.	qualified and have the appropriate credential for their assignment. The percentage of GATE certified teachers will increase by 1%. Staff development will begin as the District moves forward to adopt the CCSS aligned state approved ELA program.	

9.7.16

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
Need: Expand College/Career Readiness Metrics: CAHSEE Pass Rates, Graduation Rates, A-G Completion Rates, CTE Completion Rates, AP Enrollment Rates, AP Exam Pass Rates, LHS Four-Year Career Pathways, Access to board course of study PreK-12, EAP, CCSS Aligned Curriculum, Teacher Observation, PLC Notes	All students will graduate from high school college and/or career ready	ALL (Monitor subgroups as well as all)	ALL	1. A - G completion rates were at 47% for the class of 2013; 10th grade CAHSEE pass rates were over 90% in both ELA and math. LHS has fully developed four-year pathways in Agriculture and Engineering; they are filling out a four-year pathway in Media Arts and ICT and are launching a four-year Biomedical pathway in 2014/15. 2. A - G completion rates were at 47% for the class of 2013;	CAHSEE 10th grade pass rates will remain above 90% in ELA and Math for ALL students and ALL subgroups; There will be an increase to 55% of ALL graduating seniors including ALL subgroups will complete A - G requirements; ALL graduating seniors will have taken at least one CTE course; ALL subgroups will show AP enrollment rates commensurate with their overall school site representation; AP Exam Pass rates will be over 60%; LHS will fully develop five four-year career pathways - Agriculture, Engineering,	CAHSEE 10th grade pass rates will remain above 90% in ELA and Math for ALL students and ALL subgroups; increasing 5% of ALL graduating seniors including ALL subgroups will complete A - G requirements; ALL graduating seniors will have taken at least one CTE course; ALL subgroups will show AP enrollment rates commensurate with their overall school site representation; AP Exam Pass rates will be over 60%; Maintain the CTE course. LHS will fully develop five four-year career pathways - Agriculture,	CAHSEE 10th grade pass rates will remain above 91% in ELA and Math for ALL students and ALL subgroups; increase to 65% of ALL graduating seniors including ALL subgroups, ALL students will complete A - G requirements; ALL graduating seniors will have taken at least one CTE course; ALL subgroups will show AP enrollment rates commensurate with their overall school site representation; AP Exam Pass rates will be over 65%; LHS will have fully developed five four-year career pathways - Agriculture,	1, 2, 3, 4, 5, 7, 8

LI'L 8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				10th grade CAHSEE pass rates were over 90% in both ELA and math. LHS has fully developed four-year pathways in Agriculture and Engineering; they are filling out a four-year pathway in Media Arts and ICT and are launching a four-year Biomedical pathway in 2014/15. 3. A - G completion rates were at 47% for the class of 2013; 10th grade CAHSEE pass rates were over 90% in both ELA and	Biomedical, Media Arts, and Information Communication Technology (ROP), Drop-out rates will decrease from 3.1% to 3%. All students TK-12th grades, including subgroups ELs, RFEP, SWD, SED, FY will be provided rigorous learning opportunities embedded with technology integration, 21st century skills for college and career readiness. Student engagement and achievement will be a target for all grade level PLCs. Increase participation of ALL students in enrichment opportunities	Engineering, Biomedical, Media Arts, and Information Communication Technology (ROP). Drop-out Rates will decrease by .2%.	Engineering, Biomedical, Media Arts, and Information Communication Technology (ROP); TK-12the grade students will participate in a learning environment which will provide instructional practices based on DOK strategies, 21st Century skills, inquiry-based investigation, rigor to deepen conceptual understanding and higher level thinking for ALL students, including subgroups of EL, RFEP, SWD, SED, and Foster Youth. Drop-out Rates will decrease .3%.	

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				math. LHS has fully developed four-year pathways in Agriculture and Engineering; they are filling out a four-year pathway in Media Arts and ICT and launched a four-year Biomedical pathway in 2014/15.	such as Robotics, Odyssey of the Mind, Engineering Club, and STEM activities with opportunities working on 21st Century Skills and DOK strategies.			
Need: Increase Safety,School Learning Environment, Health and Support Services Metrics: Facility Inspection Tool (FIT), AVID Enrollment, Suspension/Expulsion Rates, PBIS/SWIS Referral Data, Attendance Rates,	ALL students will feel supported at school and will receive instruction in a safe and well-maintained environment	ALL	ALL	1. The implementation of PBIS at five campuses has been extremely positive in providing consistent expectations and supports for student behavior; co-funding school	Maintain high FIT scores for individual school facility maintenance and repair; Continued to maintain low suspension/expulsion rates; PBIS (Positive Behavior Intervention and Support) program support on 5 campuses (LHS,	Maintain high FIT scores for individual school facility maintenance and repair; Continued low suspension/expulsion rates; PBIS (Positive Behavior Intervention and Support) program support on 5 campuses (LHS,	CAHSEE 10th grade pass rates will remain above 91% in ELA and Math for ALL students and ALL subgroups; increase to 65% of ALL graduating seniors including ALL subgroups, ALL students will complete A - G requirements; ALL graduating	3, 5, 6

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
Chronic Absenteeism Rates,CHKS Survey, PFT, Services for Foster Youth, Staff Observation, Williams Compliance,Office Referrals, SARB Referrals, Graduation Rates, Attendance Rates, Referrals on Social/Emotional Issues				psychologists through general funds and mental health grant monies has allowed us to add school psychologist time and to have our school psychologists provide support counseling for students in need; the addition of a Mental Health Specialist (for students with mental health needs on their IEP's) and a Social Worker (for broader general education support services), both funded through	GEMS, COES, CCC, and TBES), evidence of continued drop in referral rates on those campuses.Before starting BPIS approximately 80% schools had major disruption and major defiance as their primary discipline referrals. The on-going goal is to decline 3% annually in discipline referrals.; Social Worker and Mental Health Specialist support will be increased, as will School Psychologist mental health/social/emotional support; improvement in CHKS scores for students' sense of connection on	GEMS, COES, CCC, and TBES), show evidence of continued drop in referral rates on those campuses by 3% based on referrals per 100 students,; Begin the PBIS program for Sheridan Elementary School; Maintain Social Worker and Mental Health Specialist support; School Psychologist mental health/social/emotional support for Pre-school -12th grade;increase improvement in CHKS scores for students' sense of connection on campus; increase improvement in PFT scores for students' health/physical fitness; improve	seniors will have taken at least one CTE course; ALL subgroups will show AP enrollment rates commensurate with their overall school site representation; AP Exam Pass rates will be over 65%; LHS will have fully developed five four-year career pathways - Agriculture, Engineering, Biomedical, Media Arts, and Information Communication Technology (ROP); TK-12th grade students will participate in a learning environment which will provide instructional practices based on DOK	

8.7.20

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				specialized grant funding, has also provided additional support for students; the AVID (Advancement Via Individual Determination) program is flourishing at Glen Edwards Middle School and Lincoln High School. 2. The implementation of PBIS at five campuses has been extremely positive in providing consistent expectations and supports for student behavior; co-funding school psychologists through	campus; Preschool and TK classes will focus on social emotional foundations,3% improvement in PFT scores for students' health/physical fitness; improve attendance rates at all sites to 97% (currently 95.6%); continue to decrease chronic absenteeism from 18 SARB and 30 SAM referrals, drop-out rates will decrease from 3.1% to 3%, significant subgroup students (EL, Hispanic, SED, FY) will be well-represented in the AVID program, Increased support for maintenance and	attendance rates at all sites to 98%; continue drop of chronic absenteeism monitored through referrals to SARB (elementary) and SAM (high school), significant subgroup students (EL, Hispanic, SED, FY) will be well-represented in the AVID program; decrease drop-out rates to 2.5% targeting All EL, RFEP, SWD, SED, FY high school seniors to meet graduation requirements. Maintain compliance on the Quarterly Williams Report.	strategies, 21st Century skills, inquiry-based investigation, rigor to deepen conceptual understanding and higher level thinking for ALL students, including subgroups of EL, RFEP, SWD, SED, and Foster Youth. Additional staffing to support school culture will be attained. The District maintains clean and safe campuses with no Williams compliance issues, emergency/safety protocols are maintained, character development, and "no tolerance" for bullying and harassment has	

12.1.8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				general funds and mental health grant monies has allowed us to add school psychologist time and to have our school psychologists provide support counseling for students in need; the addition of a Mental Health Specialist (for students with mental health needs on their IEP's) and a Social Worker (for broader general education support services), both funded through specialized grant funding,	updates for District facilities to provide clean and safe environments, the quarterly Williams report will show compliance in maintained facilities ; All campuses will have a safe, well maintained learning environment free from physical, emotional, and digital harassment.		been implemented, graduation and attendance rates have increased for all students, including targeted subgroups. Chronic absenteeism as monitored through SARB and SAM referrals have decreased. Drop-out rates have decreased to 2%. Preschool and TK classes are based on social and emotional learning as well as Foundation and K standards.BPIS schools will have a decrease of 5% in office referrals compared to prior year. All students will experience greater levels of engagement and	

GCL'8

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				has also provided additional support for students; the AVID (Advancement Via Individual Determination) program is flourishing at Glen Edwards Middle School and Lincoln High School. 3. The implementation of PBIS at five campuses has been extremely positive in providing consistent expectations and supports for student behavior; co-funding school psychologists through general funds and mental			achievement as a result of the safe and supportive learning environment	

22.1.2

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				health grant monies has allowed us to add school psychologist time and to have our school psychologists provide support counseling for students in need; the addition of a Mental Health Specialist (for students with mental health needs on their IEP's) and a Social Worker (for broader general education support services), both funded through specialized grant funding, has also provided				

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				additional support for students; the AVID (Advancement Via Individual Determination) program is flourishing at Glen Edwards Middle School and Lincoln High School.				
Need: Increase current levels of community and parent involvement. Metrics: District-wide goal, survey, participation rates, Rates of Parent Involvement in Decision Making, Rates of Parent Participation in Programs for Unduplicated Pupils and Special Needs Subgroups	WPUSD will have clear communication with parents and community members that is regular and consistent to enhance district programs and student learning.	All	All	1. WPUSD has many avenues for parent participation at the District level including, DELAC, DAC, Site Councils, Parent Teachers Clubs, Facility Needs Committee, Wellness Committee.	There will be increased number of responses through parent surveys, enhance website to increase information to parents and the community, increase parent participation in events and meeting where parents are not proportionately represented. There will be an increased	Continue and increase responses from parent surveys, enhance website to provide information to parents and community members, increase parent participation in which parents are not proportionately represented. Continue focus to increase EL, RFEP, SWD, SED, FY	Maintain and continue parent surveys, enhance current website to provide more information focused on student learning opportunities, increase parent participation in which parents are not proportionately represented. Increased participation with parents/guardians of EL, RFEP, SWD, SED, and	3, 4, 8

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Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, all priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
					opportunity for parents of EL, RFEP, SWD, SED, and Foster Youth parents/guardians to give input in decision making at district and school sites as monitored through meeting participation. Recruit, maintain, and expand attendance in district and site Parent Education classes.	parents/guardians opportunities for input into decision making for the District and Site. Maintain and expand the quality Parent Education program.	Foster Youth in their child's educational program will increase student learning.	

92.28

Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
2) How do these actions/services link to identified goals and performance indicators?
3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?

A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

27, 28

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
All students will reach high standards in Literacy (ELA), Mathematics & Science	1, 2, 4, 5, 7, 8	Instruction 2. Instruction 3. Instruction		1. Teachers at all grade levels began converting to Common Core State Standards and preparation for SBAC. Math adoption K/12 is underway and nearing completion. CST Science scores for 2014 will not be available until August. (Statement re OARS Reading and Math fluency.....EOY results)	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 1,500,000 Employee Benefits - General 3000-3999: Employee Benefits Base 7,700,000 Textbooks, Instructional Materials, and Supplies - General 4000-4999: Books And Supplies Base 1,300,000	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Classified - General 2000-2999: Classified Personnel Salaries Base 1,500,000 Employee benefits - General 3000-3999: Employee Benefits Base 7,700,000 Textbooks, instructional materials and Supplies - General 4000-4999: Books And Supplies Base 1,300,000	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Classified - General 2000-2999: Classified Personnel Salaries Base 1,500,000 Employee benefits - General 3000-3999: Employee Benefits Base 7,700,000 Textbooks, instructional materials and Supplies - General 4000-4999: Books And Supplies Base 1,300,000

8, 2, 8

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		Professional Development 2. Professional Development 3. Professional Development		1. Intensive and extensive professional development continued in Common Core State Standards Literacy and Mathematics and Smarter Balanced Assessment Consortium (SBAC) preparation for all certificated staff. Professional development also was provided for instructional support staff in the areas of CCSS, PBIS, Love & Logic.	Professional Development - General PAR,Prof Dev 1000-1999: Certificated Personnel Salaries Base 15,000 Professional Development - General - Lottery 4000-4999: Books And Supplies Other 126,000 Professional Development - General - PAR,Prof Dev 5000-5999: Services And Other Operating Expenditures Base 66,000 Common Core Staff Development, Training Technology Infrastructure, Technology Equipment - CCFunds 0000: Unrestricted Other 600,000	Professional Development - General PAR,Prof Dev 1000-1999: Certificated Personnel Salaries Base 15,000 Professional Development - General PAR,Prof Dev 4000-4999: Books And Supplies Other 126,000 Professional Development - PAR,Prof Dev 5000-5999: Services And Other Operating Expenditures Base 66,000 Common Core Staff Development, Training Technology Infrastructure, Technology Equipment - CCFunds 0000: Unrestricted Other 600,000	Professional Development - General PAR,Prof Dev 1000-1999: Certificated Personnel Salaries Base 15,000 Professional Development - General Lottery 4000-4999: Books And Supplies Other 126,000 Professional Development - General PAR,Prof Dev 5000-5999: Services And Other Operating Expenditures Base 66,000 Common Core Staff Development, Training Technology Infrastructure, Technology Equipment - CCFunds 0000: Unrestricted Other 600,000

6.2.18

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		Nutrition/Food Services 2. Nutrition/Food Services 3. Nutrition/Food Services		1. Nutrition and Food Service were provided to all students. The Student Wellness Committee was launched, and a Project Fit Kids grant was awarded from the Placer Community Foundation to support early fitness testing using the Physical Fitness Test (PFT) and students rewarded for setting their own fitness goals and progress toward those goals.	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 704000 Classified Benefits - General 3000-3999: Employee Benefits Base 315000	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 704000 Classified Salaries - General 3000-3999: Employee Benefits Base 315000	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 704000 Classified Salaries - General 3000-3999: Employee Benefits Base 315000
		Transportation 2. Transportation 3. Transportation		1. District transportation was provided to foster youth with transportation needs and to students living outside the city limits.	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 440,000 Classified Benefits - General 3000-3999: Employee Benefits Base 214,000	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 440,000 Classified Salaries - General 3000-3999: Employee Benefits Base 214,000	Classified Salaries - General 2000-2999: Classified Personnel Salaries Base 440,000 Classified Salaries - General 3000-3999: Employee Benefits Base 214,000

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Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
All students in need will reach high standards in English Language, Literacy (ELA), Mathematics & Science	1, 2, 3, 4, 5, 7, 8	See Goal 1.1, 1.2, 1.3, & 1.4 above 2. See Goal 1.1, 1.2, 1.3, & 1.4 above 3. See Goal 1.1, 1.2, 1.3, & 1.4 above		1. See above.	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Certificated Salaries - General (EL, Intervention, AVID, School Psychologists), Title I 1000-1999: Certificated Personnel Salaries Other 400,000 Classified Salaries - Support Title I 2000-2999: Classified Personnel Salaries Other 170,000 Textbooks, Instructional Materials, and Supplies - Support - Title I 4000-4999: Books And Supplies Other 475,000 Outside Services - Support - Title I 5800: Professional/Consulting Services And Operating Expenditures Other 120,000	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), Title I 1000-1999: Certificated Personnel Salaries Other 400,000 Classified Salaries - Support Title I 2000-2999: Classified Personnel Salaries Other 170000 Textbooks, instructional materials and Supplies - Support - Title I 4000-4999: Books And Supplies Other 475,000 Outside Services - Support - Title I 5800: Professional/Consulting Services And Operating Expenditures Other 120,000	Current Certificated Salaries - General (Management, Administration, Teachers) Unrestricted,CSR,EPA 1000-1999: Certificated Personnel Salaries Base 20,600,000 Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), Title I 1000-1999: Certificated Personnel Salaries Other 400,000 Classified Salaries - Support Title I 2000-2999: Classified Personnel Salaries Other 170,000 Textbooks, instructional materials and Supplies - Support Title I 4000-4999: Books And Supplies Other 475,000 Outside Services- Support - Title I 5800: Professional/Consulting Services And Operating Expenditures Other 120,000

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
				1. The Summer Program was changed to include credit recovery for students in need utilizing both an HQT and an online program. Students will be able to test out on what they already know, and concentrate on what they don't know.			
All students will be taught by highly qualified staff	1, 2, 4, 5, 6, 7,8	See Goal 1.1 and 1.2 above 2. See Goal 1.1 and 1.2 above 3. See Goal 1.1 and 1.2 above		1. See above. Shifts in responsibility for AERIES (Student Information System) verification and tracking of HQT status for substitute teachers occurred to ensure HQT substitutes whenever possible.	Teachers, Professional Development - Title I 1000-1999: Certificated Personnel Salaries Other 100,000 Teachers, Professional Development - Title II 1000-1999: Certificated Personnel Salaries Other 40,000 Outside Services, Conferences - Title I 5000-5999: Services And Other Operating Expenditures Other 45,000 Outside Services, Conferences - Title II 5000-5999: Services And Other Operating Expenditures Other 10,000	Teachers, Professional Development - Title I 1000-1999: Certificated Personnel Salaries Other 100,000 Teachers, Professional Development - Title II 1000-1999: Certificated Personnel Salaries Other 40,000 Outside Services - Title I 5000-5999: Services And Other Operating Expenditures Other 45,000 Outside Services - Title II 5000-5999: Services And Other Operating Expenditures Other 10,000	Teachers, Professional Development - Title I 1000-1999: Certificated Personnel Salaries Other 100,000 Teachers, Professional Development - Title II 1000-1999: Certificated Personnel Salaries Other 40,000 Outside Services, Conferences - Title I 5000-5999: Services And Other Operating Expenditures Other 45,000 Outside Services, Conferences - Title I 5000-5999: Services And Other Operating Expenditures Other 10,000

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Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
All students will graduate from high school college and/or career ready	1, 2, 3, 4, 5, 7, 8	See 1.1 and 1.2 above 2. See 1.1 and 1.2 above 3. See 1.1 and 1.2 above		1. Class of 2014 A - G rates are expected to top 50%. Excellent progress was made re PHS and LHS collaborating to encourage PHS students to take CTE electives at LHS. Two fully developed four-year pathways currently exist at LHS - Agriculture and Engineering.	Certificated Staffing & benefits - LCFF - District CASHEE 1000-1999: Certificated Personnel Salaries Base 2,000 Supplies & Instructional Materials - LCFF - District CASHEE 4000-4999: Books And Supplies Base 8,000 Pupil Testing 0000: Unrestricted Base 45,000	Certificated Salaries & Benefits -CASHEE 1000-1999: Certificated Personnel Salaries Base 2,000 Supplies & Instructional materials - CASHEE 4000-4999: Books And Supplies Base 8,000 Pupil testing 0000: Unrestricted Base 45,000	Certificated Staffing & benefits - CASHEE 1000-1999: Certificated Personnel Salaries Base 2,000 Supplies & Instructional Materials - CASHEE 4000-4999: Books And Supplies Base 8,000 Pupil Testing 0000: Unrestricted Base 45,000

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
				Pathway progress is occurring in developing the Biomedical Pathway (first class of four-year Project Lead the Way Biomedical launching in 2014/15); Media Arts Pathway (two classes continuing in 2014/15 with final two class curricula being written through Specialized Secondary Program/SSP grant funding during 2014/15 for launch in 2015/16); and Information Communication s Technology (two ROP classes continuing in 2014/15 with a third launching). CAHSEE pass rates for March 2014 10th grade testing will not be available until summer, 2014.			

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
ALL students will feel supported at school and will receive instruction in a safe and well-maintained environment	3, 5, 6	See 1.1, 1.2, 1.3 & 1.4 above 2. See 1.1, 1.2, 1.3 & 1.4 above 3. See 1.1, 1.2, 1.3 & 1.4 above			Payroll & Business Services for District Office and Sites - Salaries and Benefits 0000: Unrestricted Base 750,000 Utilities 0000: Unrestricted Base 1,600,000 Insurance 0000: Unrestricted Base 335,000 Maintenance and Transportation Supplies 0000: Unrestricted Base 465,000	Payroll & Business Services for District Office and Sites - Salaries and Benefits 0000: Unrestricted Base 750,000 Utilities 0000: Unrestricted Base 1,600,000 Insurance 0000: Unrestricted Base 335,000 Maintenance and Transportation Supplies 0000: Unrestricted Base 465,000	Payroll & Business Services for District Office and Sites - Salaries and Benefits 0000: Unrestricted Base 750,000 Utilities 0000: Unrestricted Base 1,600,000 Insurance 0000: Unrestricted Base 335,000 Maintenance and Transportation Supplies 0000: Unrestricted Base 465,000
		Facilities Maintenance and Repair 2. Facilities Maintenance and Repair 3. Facilities Maintenance and Repair		1. All facilities are in good repair; maintenance and repair of Carlin C. Coppin School's HVAC is in progress.	Classified Salaries - Custodial, maintenance, grounds security - Salaries and benefits 0000: Unrestricted Base 2,200,000	Classified Salaries - Custodial, Maintenance, Grounds, Security - Salaries and Benefits 0000: Unrestricted Base 2,200,000	Classified Salaries - Custodial, maintenance, grounds security - Salaries and benefits 0000: Unrestricted Base 2,200,000

S2V.8

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		Behavioral/Mental/Emotional Support 2. Behavioral/Mental/Emotional Support 3. Behavioral/Mental/Emotional Support		1. The co-funding of school psychologists with Educationally Related Mental Health (ERMH) funding and general funds allowed for the hiring of two additional school psychologists on a cost-neutral basis to the general fund. School psychologists offer support to general education students in need, including a large number of significant subgroup students, in addition to special education students. The addition of a Mental Health Specialist (ERMH-funded) and a Social Worker (grant-funded) has also been essential in providing for the support of students in need.	ERMH & Grant Supported Certificated Salaries 1000-1999: Certificated Personnel Salaries Other 270,000 ERMH & Grant Supported Certificated Benefits 3000-3999: Employee Benefits Other 74,000 ERMH & Grant Supported other program support costs 0000: Unrestricted Other 342,000	ERMH & Grant Supported Certificated Salaries 1000-1999: Certificated Personnel Salaries Other 270,000 ERMH & Grant Supported Certificated Benefits 3000-3999: Employee Benefits Other 74,000 ERMH & Grant Supported other program support costs 0000: Unrestricted Other 342,000	ERMH & Grant Supported Certificated Salaries 1000-1999: Certificated Personnel Salaries Other 270,000 ERMH & Grant Supported Certificated Benefits 3000-3999: Employee Benefits Other 74,000 ERMH & Grant Supported other program support costs 0000: Unrestricted Other 342,000

8.1.36

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		Ensure and maintain safe school campus 2. Ensure and maintain safe school campus 3. Ensure and Maintain Safe School Campus		1. The PBIS program on five campuses has increased the sense of safety and the orderly campus culture on those sites; the PBIS program is coordinated by the Social Worker position. The SPAR Committee completed the Suicide Prevention and Response protocols, which are now a part of each site's Safe School Plan.			
WPUSD will have clear communication with parents and community members that is regular and consistent to enhance district programs and student learning.	3, 4, 8	Parent-wide meetings, staff development and outreach for parent groups 2. Parent-wide meetings, staff development and outreach for parent groups 3. Parent-wide meetings, staff development and outreach for parent groups			Programs costs for meetings, staff development and outreach for parent groups - Title III LEP 0000: Unrestricted Other 73000	Programs costs for meetings, staff development and outreach for parent groups - Title III LEP 0000: Unrestricted Other 73000	Programs costs for meetings, staff development and outreach for parent groups - Title III LEP 0000: Unrestricted Other 73000

8, 7, 27

B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
All students will reach high standards in Literacy (ELA), Mathematics & Science	1, 2, 4, 5, 7, 8		Instruction 2. Instruction 3. Instruction		Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 186000 Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 12000 Employee Benefits- Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 3000-3999: Employee Benefits Supplemental 58000 Textbooks, Instructioal Materials and Support Supplies- Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 642000	Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 299000 Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 19000 Employee Benefits- Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 93000 Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 1034000	Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 350000 Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 23000 Employee Benefits- Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 3000-3999: Employee Benefits Supplemental 109000 Textbooks, Instructioal Materials and Support Supplies- Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 1209000

7.8
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Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
					Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 2000-2999: Classified Personnel Salaries Supplemental 31000	Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 2000-2999: Classified Personnel Salaries Supplemental 50000	Classified Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 2000-2999: Classified Personnel Salaries Supplemental 58000
					Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 1000-1999: Certificated Personnel Salaries Supplemental 38000	Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 1000-1999: Certificated Personnel Salaries Supplemental 61000	Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 1000-1999: Certificated Personnel Salaries Supplemental 72000
					Employee Benefits - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 3000-3999: Employee Benefits Supplemental 15000	Employee Benefits - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 3000-3999: Employee Benefits Supplemental 24000	Employee Benefits - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA LEP 3000-3999: Employee Benefits Supplemental 28000
					Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 56000	Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 90000	Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 105000
					Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, GATE,), LCFF District School Library Improvement 4000-4999: Books And Supplies Supplemental 36000	Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, GATE,), LCFF District School Library Improvement 4000-4999: Books And Supplies Supplemental 58000	Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, GATE,), LCFF District School Library Improvement 4000-4999: Books And Supplies Supplemental 68000

52, 7, 8

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
			Professional Development 2. Professional Development 3. Professional Development		Professional Development - Training (EL Support, Intervention, RTI) Prof. Development Funds 1000-1999: Certificated Personnel Salaries Supplemental 11000	Professional Development - Training (EL Support, Intervention, RTI) Prof. Development Funds 1000-1999: Certificated Personnel Salaries Supplemental 18000	Professional Development - Training (EL Support, Intervention, RTI) Prof. Development Funds 1000-1999: Certificated Personnel Salaries Supplemental 21000
			Nutrition/ Food Services 2. Nutrition/ Food Services 3. Nutrition / Food Services				
			Transportation 2. Transportation 3. Transportation				
All students in need will reach high standards in English Language, Literacy (ELA), Mathematics & Science	1, 2, 3, 4, 5, 7, 8		See Goal 1.1, 1.2, 1.3, & 1.4 Above 3. See Goal 1.1, 1.2, 1.3, & 1.4 Above		Certificated Salaries - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 186000	Certificated Salaries - Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 299000	Certificated Salaries - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 1000-1999: Certificated Personnel Salaries Supplemental 350000

8.7.16

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
					Classified Salaries - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 12000 Employee Benefits - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 3000-3999: Employee Benefits Supplemental 58000 Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 642000	Classified Salaries - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 19000 Employee Benefits - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 3000-3999: Employee Benefits Supplemental 93000 Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 1034000	Classified Salaries - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 2000-2999: Classified Personnel Salaries Supplemental 23000 Employee Benefits - General (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 3000-3999: Employee Benefits Supplemental 109000 Textbooks, Instructional Materials and Supplies Support (EL, Intervention, AVID, School Psychologists), LCFF Supplemental, EIA 4000-4999: Books And Supplies Supplemental 1209000
All students will be taught by highly qualified staff	1, 2, 4, 5, 6, 7,8		See Goal 1.1 and 1.2 above 2. See Goal 1.1 and 1.2 above 3. See Goal 1.1 and 1.2 above				
All students will graduate from high school college and/or career ready	1, 2, 3, 4, 5, 7, 8		See 1.1 and 1.2 above 2. See Goal 1.1 and 1.2 above				

1h, 7, 8

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
			3. See Goal 1.1 and 1.2 above				
ALL students will feel supported at school and will receive instruction in a safe and well-maintained environment	3, 5, 6		see 1.1, 1.2, 1.3 & 1.4 above 2. See Goal 1.1, 1.2, 1.3 & 1.4 above 3. See 1.1, 1.2, 1.3 & 1.4 above		Supplemental Transporation Supplemental 121000	Supplemental Transportation Supplemental 195000	Supplemental Transportation Supplemental 228000
			Facilities Maintenance & Repair 2. Facilities Maintenance & Repair 3. Facillties Maintenance & Repair				
			Behavior/Mental/Emotional Support 2. Behavior/Mental/Emotional Support 3. Behavior/Mental/Emotional Support		Music and Art programs - district wide - District A&M funds 0000: Unrestricted Supplemental 9000	Music and Art programs - district wide - District A&M funds Supplemental 14000	Music and Art programs - district wide - District A&M funds Supplemental 17000
			Ensure and maintain safe school campus		Safety and security - campus wide safe schools programs - Distrct Safety Funds 0000: Unrestricted Supplemental 49000	Safety and security - campus wide safe schools programs - Distrct Safety Funds Supplemental 79000	Safety and security - campus wide safe schools programs - Distrct Safety Funds Supplemental 92000

8.7.2

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year: and are projected to be provided in years 2 and 3? What are the anticipated expenditures for each action: including funding source?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
			2. Ensure and maintain safe school campus 3. Ensure and maintain safe school campus				
WPUSD will have clear communication with parents and community members that is regular and consistent to enhance district programs and student learning.	3, 4, 8		Parent-wide meetings, staff developemen t and outreach for parent groups 2. Parent-wide meetings, staff developemen t and outreach for parent groups 3. Parent-wide meetings, staff developemen t and outreach for parent groups		Programs costs for meetings, staff development and outreach for parent groups - LCFF District GATE 0000: Unrestricted Supplemental 17000	Programs costs for meetings, staff development and outreach for parent groups - LCFF District GATE 0000: Unrestricted Supplemental 27000	Programs costs for meetings, staff development and outreach for parent groups - LCFF District GATE 0000: Unrestricted Supplemental 32000

3h.7.8

C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Western Placer Unified School District (WPUSD) will receive approximately $1.2 million in Supplemental Local Control Funding Formula Funds beginning in 2014-15. This amount will increase by approximately $743,000 in 2015-16 and by $337,000 in 2016-17. These funds are calculated based on the number of English learners, students identified as low income, and foster youth and the percentage of GAP funding provided by the State each year.

WPUSD will offer a variety of programs and supports specifically for English learners, low income students and foster youth. These include: ELD instruction at every site, mental heath support, Lincoln High School Care program, after school opportunities, State Preschool, Parent Participation Preschool, and AVID at middle and high schools. Implementation of these practices will not only have an impact on learning environment and the climate of the school as a whole but will also have a disproportionately positive impact on the targeted subgroups.

The district recognizes that while these funds are generated in order to serve the focus students, some services may, should the need arise, be utilized for students outside the focus subgroups. While the majority of students served will be focus students (seventy percent or more), there may other students in need that the district does not want to ignore. By providing the services identified without limitations, WPUSD will best serve all students, especially focus students. The full list of expenditures is aligned with the goals of the WPUSD Local Control and Accountability Plan and addresses the needs of our district's English learners, low Income students and foster youth.

D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

Western Placer Unified School District
"Minimum Proportionality Percentage (MPP):

Current year estimated supplemental and concentration
grant funding in the LCAP year
2014-15 --- $1,213,556
2015-16 --- $1,956,309
2016-17 --- $2,293,341

Current year Minimum Proportionality Percentage (MPP)
2014-15 --- 2.84%
2015-16 --- 4.24%
2016-17 --- 4.76%

Services for the targeted subgroup are projected to increase 2.87%. WPUSD will meet quantitative requirements by spending in accordance with the topics identified in the step above (see A). The District does not receive concentration grant funds as it does not meet the target percentage.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

8.7.18

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

2014-15 Western Placer Unified School District Budget Adoption

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

June 17, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2014-15 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2014-15 budget is based on the May Revised Budget that was presented by the Governor on May 13, 2014, but incorporates recommendations from the Placer County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

The Board held a public hearing on June 3, 2014 and received budget assumptions, enrollment projections and has taken action on necessary budget reductions.

RECOMMENDATION:

Administration recommends the Board adopt the 2014-15 Annual Budget as presented.

8.8

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year.

The 2014-15 budget assumptions are used to prepare the 2014-15 Budget and MYP. PCOE provides districts with a Common Message letter outlining basic assumptions for the Adopted Budget. PCOE has recommended that each district use State Dept. of Finance (DOF) gap funding percentages as estimated by DOF and provided in the FCMAT LCFF Calculator. Additionally, PCOE is recommending that each district maintain a reserve level in excess of their required reserve, no less than the new gap funding for the subsequent fiscal year. As this is only a recommendation, each district must assess their combined general fund reserve as a percentage of total General Fund expenditures for each year. The budget also reflects the most recent State's May Budget Revision.

BUDGET ASSUMPTIONS:

The following budget assumptions are used for the 2014-15 Adopted Budget:

REVENUES:

8.8.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

	13/14 Estimated Actuals	14/15 Projection	15/16 Projection	16/17 Projection	
REVENUE					
Enrollment	6,712	6,801	6,869	6,938	
ADA Yield	95.7%	95.5%	95.5%	95.5%	
ADA	6,452	6,522	6,587	6,653	
% Increase Enrollment	1.7%	2.6%	1.0%	1.0%	
# Increase Enrollment	114	89	68	69	
Prior Year RL ADA	6,299	6,452	6,522	6,587	
Staturoy COLA %	1.565%	0.85%	2.10%	2.30%	Per SSC Dartboard 14-15 May Revise
COLA	$107-$130	$60-75	$141-$171	$165-$200	Per SSC Dartboard 14-15 May Revise
Deficit %	-	-	-	-	
Deficit Applied	-	-	-	-	
Add'l RL adjustment	-	-	-	-	
LCFF Entitlement Factors:					
Base Grant with COLA Grades K-3	$6,952	$7,012	$7,161	$7,326	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 4-6	$7,056	$7,117	$7,268	$7,435	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 7-8	$7,266	$7,328	$7,483	$7,655	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 9-12	$8,419	$8,491	$8,671	$8,870	Dept of Finance/LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	$942	$950	$970	$1,023	Dept of Finance/LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Dept of Finance/LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Dept of Finance/LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Dept of Finance/LCFF Calculator
LCFF Gap Closed Percentage	11.78%	28.05%	33.95%	21.67%	Dept of Finance/LCFF Calculator
Funded RL / LCFF per ADA	6,182.07	6,781.56	7,356.08	7,637.93	FCMAT LCFF Calulator
Est. Revenue Limit/ LCFF Funding	39,885,485	44,229,447	48,454,211	50,811,833	Dept of Finance/LCFF Calculator
Basic Aid/Charter School	-	-	-	-	
Property Tax change	8.70%	3.00%	3.00%	3.00%	
Est. Property Taxes	34,655,456	35,695,120	36,765,973	37,868,952	
Federal Revenue	0%	0%	0%	0%	Adjusted by Program
Categorical COLA	1.565%	0.85%	2.10%	2.30%	Per SSC Dartboard 14-15 May Revise
Lottery Unrestricted/ADA	$124.00	$126.00	$126.00	$126.00	Per SSC Dartboard 14-15 May Revise
Lottery Restricted/ADA	$30.00	$30.00	$30.00	$30.00	Per SSC Dartboard 14-15 May Revise

District assumptions for the 2014-15 budget year and future multi-years are conservative with projected LCFF GAP funding estimates based on the DOF estimates, projected COLAs, a slight increase in projected enrollment growth of 89 students in 2014-15, which includes one new TK class, with an ADA percentage yield down to 95.5% in 2014-15.

EXPENDITURES:

8.8.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

	13/14 Estimated Actuals	14/15 Projection	15/16 Projection	16/17 Projection	
EXPENDITURES					
Certificated New Hires	0.0FTE	6.20FTE	0.0FTE	0.0FTE	Based on 14-15 Staffing Projections
Estimated Retirements	0.0FTE	3.0 FTE	0.0FTE	0.0 FTE	Based on Current Notifications
Reductions in Staffing	0.0FTE	0.0FTE	0.0FTE	0.0 FTE	
Staffing Ratios:					
Kindergarten	25:1	25:1	25:1	25:1	
1-3	28:1	28:1	28:1	28:1	
4-5	31:1	31:1	31:1	31:1	
6-8	26:1	26:1	26:1	26:1	
9-12	29:1	29:1	29:1	29:1	
Certificated Step/Column	2.10%	2.10%	2.10%	2.10%	
Classified new Hires	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Estimated Retirements	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Reductions in Staffing	0.0 FTE	0.0FTE	0.0FTE	0.0FTE	
Classified Step/Column	1.00%	1.00%	1.00%	1.00%	
Health Benefits	2.6%	4.0%	0.0%	0.0%	
Budget Reductions	(2,442,000)	(1,249,000)	-	-	
Transfers Out	23,000	23,000	773,000	23,000	
Designated for Economic Uncertainty	3%	3%	3%	3%	
Deferred Maintenance Reserve	1,779,381	1,696,131	1,696,131	1,696,131	
Site Allocations:					
Elementary	31.66	31.66	31.66	31.66	
Middle School	39.77	39.77	39.77	39.77	
High School	56.93	56.93	56.93	56.93	
SLIG K-6	8.14	8.11	8.11	8.11	
SLIG 7-8	3.49	3.48	3.48	3.48	
MAA	-	-	-	-	
Lottery per teacher	250.00	750.00	500.00	500.00	

8.8.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Expenditures assumptions also include the Board approved budget reductions totaling approximately $1,249,000 million that did not require negotiations.

2014-15 Board Approved Budget Reductions/Adjustments

	Proposed Amount	Proposed Action	Comments	One-Time
Programs & Services	**$150,000**	Sweep additional Instructional Materials budget allocations as District will be using one-time State Common Core funds to support the 2014-15 District Math adoption.		X
Programs & Services	**$124,000**	Fund District Staff Development Day with Federal and LCFF Supplemental program funds for qualified staff development activities.		X
Technology	**$225,000**	Suspend the computer replacement fund for one additional year.	$75,000 remaining in budget to support technology budget	X
Reserves	**$750,000**	Count the $750,000 wetland reserve as part of the reserve for economic uncertainty.	Transfer back in 2015-16 school year.	X

Total Proposed BudgetReductions ***1,249,000***

The District plans to use any available unassigned unrestricted Fund Balances reserves at June 30, 2014 year end towards offsetting the 2014-15 structural deficit while maintaining the required 3% Reserve for Economic Uncertainties. The amount is current estimated at $2 million of unassigned unrestricted Fund Balance reserves.

GOVERNOR'S MAY BUDGET REVISION

The Governor's 2014-15 May Revision largely maintains his January positions regarding K-14 education with the majority of education funds going towards the new Local Control Funding Formula. The Governor's May Revision proposes no additional one-time funding for the Common Core State Standards implementation.

The one major proposal from the Governor's May Revision that affects the WPUSD budget effective July 1, 2014 is in the area of STRS Employer contribution expenditures. The Governor has proposed that the employer's STRS contribution from certificated salaries increase from 8.25% to 9.50%. This increase of 1.25% in STRS contribution equates to an annual increase in the WPUSD expenditure budget of approximately $310,000 and thereby increasing the district 2014-15 projected structural deficit. This percentage is proposed to increase over the next seven years to 19.1%. Negotiations have been completed for the 2014-15 school year with all bargaining units, management, contract and confidential employees, including the negotiations of the 2013-14 concession MOU to pay back specifically negotiated concessions by the end of the 2013-14 fiscal year.

8.8.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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PROPOSED BUDGET:

The 2013-14 Adopted budget is built from assumptions from the Governor's May Revision proposals, federal and local revenue projections, district historical data, School Services of California dartboard, FCMAT LCFF Calculator and PCOE Common Message. The Districts 2014-15 Adopted General Fund Budget is presented as follows:

	Adopted Budget 2014-15		
	Unrestricted	Restricted	Combined
Revenue			
Revenue Limit/LCFF Funding	44,229,447	643,470	44,872,917
Federal Revenue	1,170	2,318,025	2,319,195
State Revenue	1,035,942	1,013,887	2,049,829
Local Revenue	1,028,302	2,601,365	3,629,667
Total Revenue	**46,294,861**	**6,576,747**	**52,871,608**
Expenditures			
Certificated Salaries	21,563,147	4,131,053	25,694,200
Classified Salaries	4,768,867	2,465,755	7,234,622
Benefits	8,896,915	2,453,541	11,350,456
Books and Supplies	1,847,621	587,445	2,435,066
Other Services & Oper. Exp	3,012,165	1,038,453	4,050,618
Capital Outlay	83,250	12,000	95,250
Other Outgo 7xxx	2,228,238	-	2,228,238
Transfer of Indirect 73xx	(679,128)	568,226	(110,902)
Total Expenditures	**41,721,075**	**11,256,473**	**52,977,548**
Deficit/Surplus	4,573,786	(4,679,726)	(105,940)
Transfers In			-
Transfers out	(23,360)	-	(23,360)
Contributions to Restricted	(4,466,006)	4,466,006	-
Net increase (decrease) in Fund Balance	**84,420**	**(213,720)**	**(129,300)**
Beginning Balance	5,627,299	273,986	5,901,285
Audit Adj			
Prior Period Adjustment			
Ending Fund Balance	**5,711,719**	**60,266**	**5,771,985**
Components of Ending Fund Balance			
Revolving Fund	5,000		5,000
Prepaid Expenditures	389,133		389,133
Reserve for Unrestricted Carryover	500,000		500,000
Restricted Designations		60,266	60,266
Economic Uncertainty @ 3%	1,590,027		1,590,027
Economic Uncertainty surplus/(shortfall)	98,391		98,391
Deferred Maintenance Reserve	1,696,418		1,696,418
Reserve - Add'l 13-14 Funding From LCFF			-
Reserve-Proj. Subsequent Year LCFF GAP Funding	1,400,000		1,400,000
Reserve for WPTA Concessions Payback (Lottery, Class Size Overage and Professional Development in 13-14; Staff Development only in 14-15)	32,750		32,750
Total Ending Fund Balance	**5,711,719**	**60,266**	**5,771,985**

8.8.5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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When reviewing the proposed 2014-15 adopted budget, it is helpful to identify changes from the 2013-14 Second Interim report to year-end estimated actuals. Those changes are reflected in the table below and summarized in and reconciled with comments on the following page.

	Second Interim 2013-14 Combined	Estimated Actuals 2013-14 Combined	Est. Actuals vs 2nd Interim $ Variance	
Revenue				
Revenue Limit/LCFF Funding	40,086,180	40,728,033	641,853	1
Federal Revenue	2,960,469	2,991,727	31,258	2
State Revenue	3,401,523	3,451,125	49,602	3
Local Revenue	3,833,167	3,757,889	(75,278)	4
Total Revenue	**50,281,339**	**50,928,774**	647,435	
Expenditures			-	
Certificated Salaries	24,576,051	24,870,789	294,738	5
Classified Salaries	6,650,667	6,687,659	36,992	6
Benefits	10,156,029	10,137,376	(18,653)	7
Books and Supplies	5,098,644	4,181,337	(917,307)	8
Other Services & Oper. Exp	5,042,018	4,756,121	(285,897)	9
Capital Outlay	130,000	132,500	2,500	
Other Outgo 7xxx	2,224,189	2,228,690	4,501	
Transfer of Indirect 73xx	(109,396)	(113,010)	(3,614)	
Total Expenditures	**53,768,202**	**52,881,462**	(886,740)	
Deficit/Surplus	(3,486,863)	(1,952,688)	1,534,175	
Transfers In	3,000	-	(3,000)	
Transfers out	(23,360)	(23,360)	-	
Contributions to Restricted	-	-	-	
Net increase (decrease) in Fund Balance	**(3,507,223)**	**(1,976,048)**	1,531,175	
Beginning Balance	7,877,333	7,877,333	-	
Audit Adj			-	
Prior Period Adjustment			-	
Ending Fund Balance	**4,370,110**	**5,901,285**	**1,531,175**	
Components of Ending Fund Balance				
Revolving Fund	2,000	5,000	3,000	
Prepaid Expenditures	-	389,133	389,133	
Reserve for Unrestricted Carryover	-	815,000	815,000	
Restricted Designations	185,826	273,986	88,160	
Economic Uncertainty @ 3%	1,613,747	1,587,145	(26,602)	
Economic Uncertainty surplus/(shortfall)	99,902	815,510	715,608	
Deferred Maintenance Reserve	1,238,635	1,774,761	536,126	
Reserve - Add'l 13-14 Funding From LCFF	1,230,000	-	(1,230,000)	
Reserve-Proj. Subsequent Yr LCFF GAP Fundin	-	-	-	
Reserve for WPTA Concessions Payback (Lottery, Class Size Overage and Professional Development in 13-14; Staff Development only in 14-15)	-	240,750	240,750	
Total Ending Fund Balance	4,370,110	5,901,285	1,531,175	

8.8.6

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Major Changes to Fund Balance since Second Interim
2013-14 Estimated Actuals

Budgeted Deficit Spending at Second Interim			**($3,507,000)**	
Revenues				
LCFF Sources				1
P-2 ADA higher than projected	450,000			
Redevelopment agency revenues	275,000			
Prior year revenue limit adjustment	110,000			
Increase in in-lieu charter transfer	(195,000)			
Total LCFF Revenue Changes		640,000		
Federal Revenue				
Increase in Medi-Cal revenues received		30,000		2
State Revenue				
Assessment Apportionment, Student Identifier, prior year safety		50,000		3
Local Revenue				
Dec. in MAA revenue budget (offset by dec. in MAA expenditures)	(140,000)			
Dec. in TRAN interest revenue (offset by decrease in TRAN exp.)	(30,000)			
Decrease in other local revenues	(5,000)			
Decrease in transportation revenues	(15,000)			
Increase in co-curricular revenues	115,000			
Total Local Revenue changes		(75,000)		4
Total Change in Revenues			$645,000	
Expenditures				
Certificated Salaries				
Concession Payback (1 day for WPTA, 2 days for cert. mgt.)	185,000			
Updated postion control staffing & substitute budgets	50,000			
Substitutes for staff development	40,000			
Stipends for PAR/LHS Media Arts	20,000			
Total Certificated		295,000		5
Classified Salaries				
Updated postion control staffing/subs/coaching stipends	(30,000)			
Concession Payback (2 days for CSEA, 4 days for mgt/conf)	60,000			
Total Classified		30,000		6
Benefit changes				
Miscellaneous benefits changes		(15,000)		7
Books and Supplies				
Projected carryover to 14-15	(970,000)			
Net transfer to/from other objects	75,000			
Decrease in MAA budgets	(55,000)			
Increase in Medi-Cal Billing	30,000			
Total Books & Supplies		(920,000)		8
Services & Other Operating Expenditures				
Net transfer to/from other objects	(150,000)			
Projected carryover to 14-15	(110,000)			
Legal budget	(55,000)			
Nonpublic schools/agencies	(15,000)			
Decrease in MAA budgets	(15,000)			
Utilities	70,000			
Miscellaneous changes	(10,000)			
Total Services and Other Operating Costs		(285,000)		9
Total Change in Expenditures			(895,000)	
Total Change in Budgeted FB			$1,540,000	
Budgeted Deficit Spending at Second Interim			**($1,967,000)**	

8.8.7

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Multi-Year Projections:

The multi-year projections provide a view of the current year (2014-15) budget and the next two years' budget plan (2015-16 and 2016-17). They are built off assumptions provided by PCOE Common Message, School Services of California, The State Dept of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Budget planning in our current economic climate can be difficult due to the many moving parts, LCFF GAP funding allocations, the state economic recovery and federal budget projections. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal sequestration and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Western Placer has worked towards taking a balanced approach to manage the state-imposed budget cuts of the past several years and the new LCFF funding model. The primary interest of the Board of Trustees and the various district constituencies has been to maintain jobs and maintain a positive certification.

2014-15 Budget Year

Although approximately $4.3 million of LCFF base and supplemental funding is projected for the 2014-15 fiscal year, based on the DOF gap funding percentages, PCOE recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding.

Furlough days included in the 2013-14 budget have been removed from the 2014-15 budget. A negotiated settlement with WPTA of a cap on the District's health benefit contribution has been incorporated into the benefits budget. No salary increases are budgeted in the 2014-15 budget year. The budget for STRS benefit payments has been increased due to the Governor's proposal to increase the employer's contribution rate.

The District projected a budget deficit of $3.75 million in 2014-15. The remaining budget adjustments of $2.5 million, after board approved budget reductions of $1.25 million, were addressed with the reduction of the Subsequent Year LCFF Gap Funding reserve of $3.8 million reducing down to $1.4 million. This 2014-15 budget balancing plan has been reviewed by PCOE and will leave the District with a total remaining available Unrestricted General Fund reserve in 2014-15 of 9.03% by including all unassigned reserves including the Deferred Maintenance Reserve of $1.7 million and the LCFF GAP Funding reserve $1.4 million.

The Board has recommended a 5.00% Unrestricted General Fund Reserve for Economic Uncertainty, 2.00% beyond the State requirement. The 2014-15 combined Unrestricted General Fund Reserve equates to 9.03%. The average for unified school districts within the State is 14.81%

8.8.8

2015-16 Budget Year

Although approximately $3.8 million of LCFF GAP funding is projected for the 2015-16 fiscal year, based on the DOF gap funding percentages, PCOE recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding. Therefore, by reserving the $1.9 million of projected 2016-17 GAP funding from 2015-16 estimated Fund Balance reserves, the District is projecting a balanced budget with 12.2% combined Unrestricted General Fund Reserve in 2015-16 by including all unassigned reserves including the Deferred Maintenance Reserve of $1.7 million and the LCFF GAP Funding reserve $1.9 million.

The flexibility to reduce the Routine Restricted Maintenance program contribution to 1% ends effective July 1, 2015 when the 3% contribution requirement returns. The District has included additional expenditures of approximately $500,000 to meet the 3% budget for this program in the 2015-16 budget projection.

No salary increases are budgeted in the 2015-16 budget year. The budget for STRS benefit payments has been increased due to the Governor's proposal to increase the employer's contribution rate.

2016-17 Budget Year

Although approximately $1.9 million of LCFF GAP funding is projected for the 2016-17 fiscal year, based on the DOF gap funding percentages, PCOE recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding. Therefore, by reserving the $1.9 million of projected subsequent year GAP funding from 2016-17 estimated Fund Balance reserves, the District is projecting a balanced budget with 20.5% combined Unrestricted General Fund Reserve in 2016-17 by including all unassigned reserves including the Deferred Maintenance Reserve of $1.7million and the LCFF GAP Funding reserve $1.9 million.

No salary increases are budgeted in the 2016-17 budget year. The budget for STRS benefit payments has been increased due to the Governor's proposal to increase the employer's contribution rate.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Local Control Funding Formula (LCFF)

The 2014-15 Adopted Budget reflects funding as calculated for the new Local Control Funding Formula (LCFF), which replaced the traditional Revenue Limit funding model. The LCFF is intended to correct historical inequities and increase flexibility, but it also brings new challenges, as districts must quickly adapt to a new funding model. In addition, many of the details and regulations of the new accountability structure are slowly evolving from the State Board of Education. Below are the projected COLA and Gap Funding rates from the Dept. of Finance:

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.86%	2.12%	2.30%
GAP Funding rate	11.78%	28.05%	33.95%	21.67%

Property Taxes

Property taxes revenues show stabilization and have begun a slow growth since 2013-14. Property taxes in Placer County have fluctuated with a net decline for a number of years. Reassessment requests from developers have had a big impact on property tax values. Our district experienced a 9.8% decline in property taxes in 2010-11 but a 3.6% increase in property taxes for 2011-12 and a negligible (less than 1%) decline in 2012-13. We continue to monitor property tax activity specifically in our district. Current projections indicate property taxes will increase by over 8.7% for 2013-14, and by 3% for the 2014-15, 2015-16 and 2016-17 fiscal years.

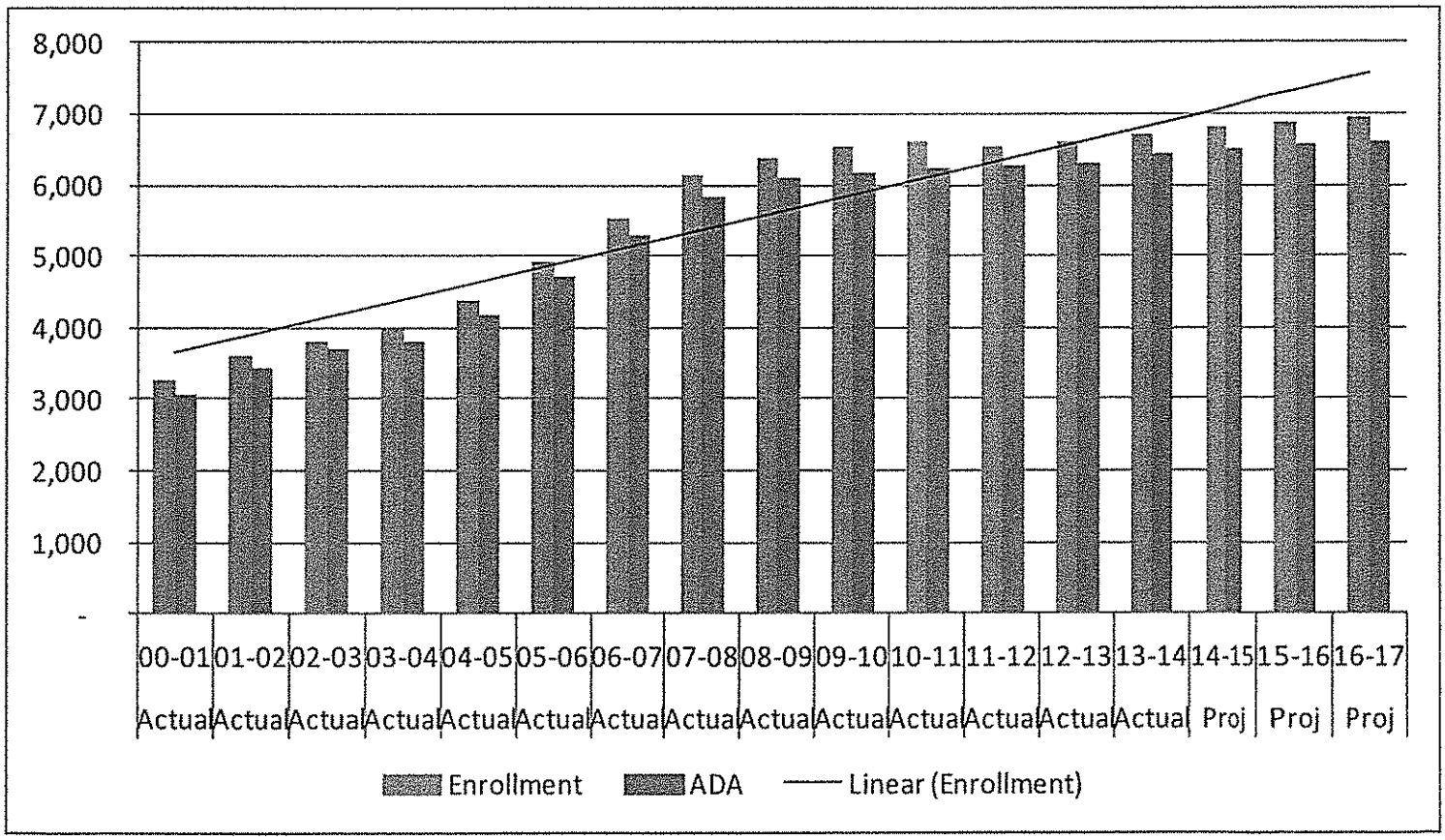
8.8.10

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Enrollment and ADA

Enrollment and ADA increased by 67% and 69% respectively over the last 10 years. In recent years, the district has continued to experience growth, but at a slower rate than in previous years. We have had an average of approximately 1% percent growth per year for the past four years while enrollment growth per year ranged from 2.2% to 12.4% for the six years before that. Analysis of home purchases, census data, and kindergarten enrollments indicate enrollment will increase slightly in 2014-15 with a 1.3% growth of 89 students, which include one new TK class. We will continue to follow the data and trends carefully and adjust our assumptions as appropriate. We have projected an enrollment increase of 68 students for the next year and an increase of 69 students in fiscal year 2016-17, representing a 1% growth. The ADA rate is projected to move from 95.7% in the current year to 95.5% in the 2014-15, 2015-16 and 2016-17 fiscal years based on current ADA rate trends.

The following chart show historical and projected enrollment data:



8.8.11

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Categorical Revenue

State categorical programs are increased by a .85% COLA for 2014-15. Federal categorical programs have been adjusted to reflect projected federal funding levels. The 2014-15 budget also reflects the carry forward of unspent funds Economic Impact Aid (EIA) funds from 2013-14 into 2014-15.

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2013-14 to 2014-14 is summarized below.

2013-14 Estimated Actuals and 2014-15 Budget

Program	*Resource*		*2013-14 Estimate*	*Adopted Budget*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$778,089	$937,807	$159,718	Increase in salaries, H&W benefits
Spec Ed Pre-School	3315	*	$51,339	$53,631	$2,292	
Spec Ed Pre-School	3320	*	$15,066	$17,577	$2,511	
Special Education	6500	*	$2,562,648	$2,496,562	($66,086)	$200k increase in AB602 revenues; $265k increase in sal & ben; $70k decrease in NPA (speech therapy); $62k decrease in indirect (reduction in indirect rate)
Maintenance	8150		$956,203	$960,429	$4,226	Increase in sal & ben costs, $30k decrease in operating expenditures due to one-time 13-14 exp.
Total Contribution to Restricted Programs			$4,363,345	$4,466,006	$102,661	
PCOE Special Education Program Billback	0000	*	$1,839,557	$1,839,557	$0	
Total Special Ed Contribution			$5,246,699	$5,345,134	$98,435	

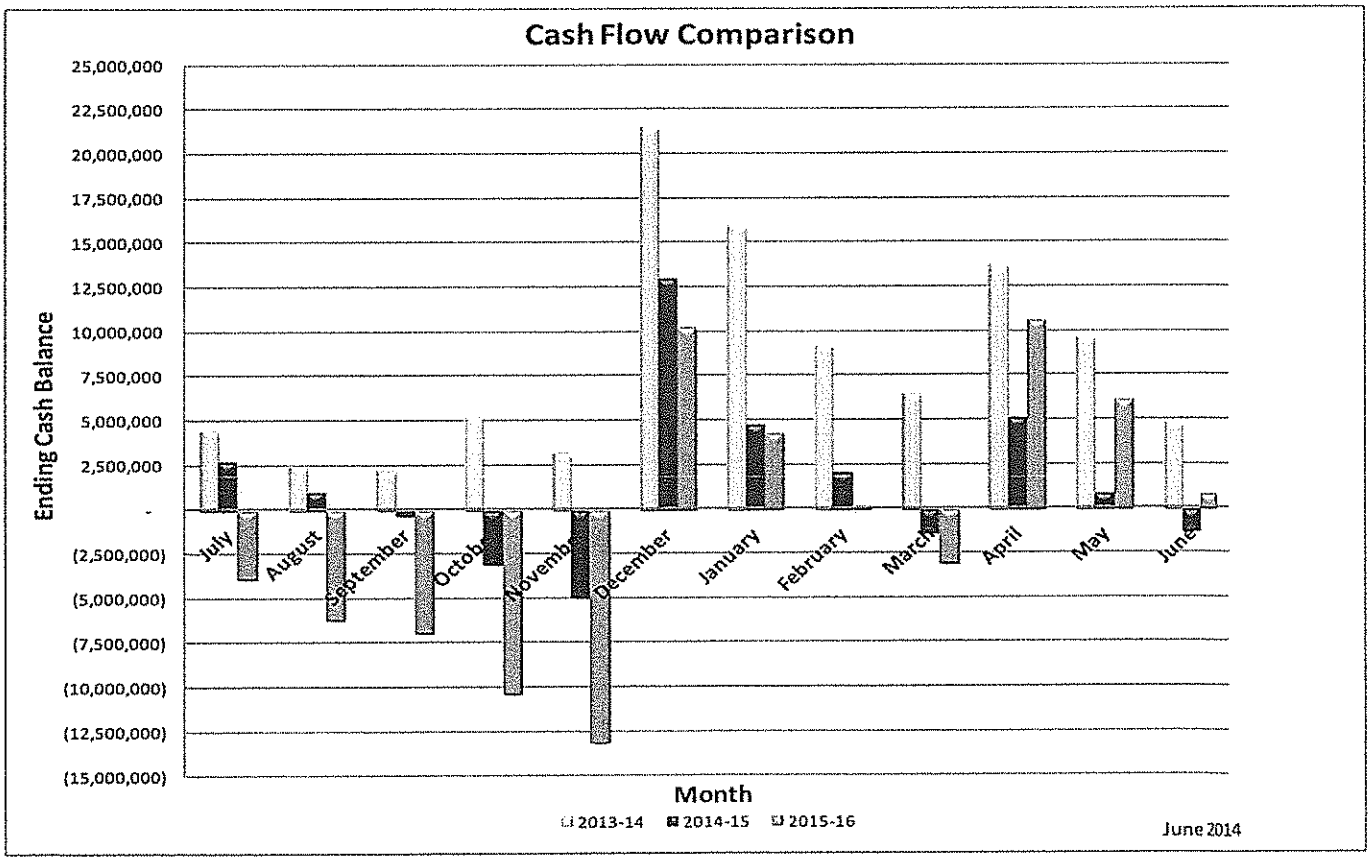
6.8.12

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Cash

Even though the LCFF is projected to bring fiscal relief to LEAs, cash management is still essential. The district issued a TRANS (Tax Revenue Anticipation Note) of $6 million in October 2013. This step was taken to handle the cross-year cash deferral payments imposed on the district by the State for 2013-14. The Governor has proposed in his May Revision to eliminate the remaining cross-fiscal year deferrals. Although these changes have assisted the General Fund's cash balance reserves, as we spend down our reserves and continue to experience deficit spending, we will continue to have months with negative cash flow. We will review our borrowing options and select the approach that has the lowest financing costs.

The following chart shows our projected cash balance for the current year, including the TRANS, and projections for the next two years without a TRANS. After the 2014-15 fiscal year the District is projecting to no longer deficit spending in future years. In 2014-15 we anticipate having negative cash for the three months preceding our property tax payments each year in December 2014, for one month preceding the March 2015 property tax payment and again in June 2015. This is typical of districts that rely heavily on property taxes to backfill LCFF. The District will take the necessary steps to issue a TRANS in the budget year and future years if necessary for cashflow needs.



8.8.13

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Other Funds

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2014-15 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals. Fund 17 Special Reserve for Other Than Capital Outlay and Fund 52 - Debt Interest and Redemption Fund are not presented as there is no working budget in the two funds for the 2014-15 school year. A summary of the fund balances and the funds purpose for each fund is listed below.

	2014-15 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	39,196	200,202	195,800	43,598
Fund 12 - Child Development Fund	26,675	271,258	265,143	32,790
Fund 13 - Cafeteria Fund	163,624	1,639,000	1,776,391	26,233
Fund 21 - Building Fund	1,997,335	-	499,000	1,498,335
Fund 25 - Capital Facilities Fund	617,283	1,375,000	861,833	1,130,450
Fund 35 - County Schools Facilities Fund	1,792,616	18,000	883,278	927,338
Fund 40 - Special Reserve for Capital Outlay Projects	255,558	2,000	-	257,558
Fund 49 - Debt Service Fund for Blended Component Units	13,644,888	6,290,000	8,700,329	11,234,559
Fund 71 - Retiree Benefit Fund	6,644	70	-	6,714
Fund 73 - Foundation Private-Purpose Trust Fund	161,332	2,000	2,000	161,332

8.8.14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Fund 11 - Adult Education Fund
Fund is used to account for all revenues and expenses for adult education programs.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	77,204	39,196
Revenues & Transfers In	171,682	200,202
Expenses		
Salaries	122,272	118,116
Benefits	47,990	48,014
Supplies	19,829	13,496
Other Services, Outgo, Transfers Out	19,599	16,174
Total Expenses	209,690	195,800
Surplus (deficit)	(38,008)	4,402
Ending Fund Balance, June 30,	39,196	43,598

Fund 12 - Child Development Fund
Fund is used to account for all revenues and expenses to operate child development programs.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	8,595	26,675
Revenues & Transfers In	297,785	271,258
Expenses		
Salaries	157,018	164,308
Benefits	68,489	68,162
Supplies	20,212	13,000
Other Services, Outgo, Transfers Out	33,986	19,673
Total Expenses	279,705	265,143
Surplus (deficit)	18,080	6,115
Ending Fund Balance, June 30,	26,675	32,790

8.8.15

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Fund 13 - Cafeteria Fund
Fund is used to account for all revenues and expenses to operate the food service program.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	220,243	163,624
Revenues & Transfers In	1,659,735	1,639,000
Expenses		
Salaries	651,053	703,637
Benefits	309,375	315,118
Supplies	641,685	641,700
Other Services, Outgo, Transfers Out	114,241	115,936
Total Expenses	1,716,354	1,776,391
Surplus (deficit)	(56,619)	(137,391)
Ending Fund Balance, June 30,	163,624	26,233

Fund 21 - Building Fund
Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	2,423,390	1,997,335
Revenues & Transfers In	26,500	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	118,500	-
Other Services, Outgo, Transfers Out	334,055	499,000
Total Expenses	452,555	499,000
Surplus (deficit)	(426,055)	(499,000)
Ending Fund Balance, June 30,	1,997,335	1,498,335

8.8.16

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Fund 25 - Capital Facilities Fund
Fund is used to account for moneys received from developers. Any excess is transferred to Fund 49 for debt service.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	292,822	617,283
Revenues & Transfers In	1,371,060	1,375,000
Expenses		
Salaries	106,024	111,641
Benefits	42,225	42,192
Supplies	500	300
Other Services, Outgo, Transfers Out	897,850	707,700
Total Expenses	1,046,599	861,833
Surplus (deficit)	324,461	513,167
Ending Fund Balance, June 30,	617,283	1,130,450

Fund 35 - County School Facilities Fund
Fund receives apportionments from the State of California for new school facility construction and modernization projects.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	2,549,616	1,792,616
Revenues & Transfers In	25,000	18,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	782,000	883,278
Total Expenses	782,000	883,278
Surplus (deficit)	(757,000)	(865,278)
Ending Fund Balance, June 30,	1,792,616	927,338

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Fund 40 - Special Reserve for Capital Outlay Projects
Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	212,782	255,558
Revenues & Transfers In	767,791	2,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	5,720	-
Other Services, Outgo, Transfers Out	719,295	-
Total Expenses	725,015	-
Surplus (deficit)	42,776	2,000
Ending Fund Balance, June 30,	255,558	257,558

Fund 49 - Debt Service Fund for Blended Component Units
Fund is used to account for payment of principal and interest on long-term debt.

	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	15,154,642	13,644,888
Revenues & Transfers In	6,586,471	6,290,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	500	-
Other Services, Outgo, Transfers Out	8,095,725	8,700,329
Total Expenses	8,096,225	8,700,329
Surplus (deficit)	(1,509,754)	(2,410,329)
Ending Fund Balance, June 30,	13,644,888	11,234,559

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Fund 71 - Retiree Benefit Fund Fund is used to account for postemployment benefit plan trust activity.	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	6,574	6,644
Revenues & Transfers In	70	70
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	70	70
Ending Fund Balance, June 30,	6,644	6,714

Fund 73 - Foundation Private-Purpose Trust Fund Fund is used to accounts for gifts designated for student scholarships.	2013-14 Estimated Actuals	2014-15 Adopted Budget
Beginning Fund Balance, July 1	161,332	161,332
Revenues & Transfers In	2,000	2,000
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	2,000	2,000
Total Expenses	2,000	2,000
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	161,332	161,332

8.8.19

SSC School District and Charter School Financial Projection Dartboard
2014-15 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2014-15 May Revision Proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	$6,952	$7,056	$7,266	$8,419
COLA at 0.85%	$59	$60	$62	$72
2014-15 Base Grants	$7,011	$7,116	$7,328	$8,491

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Base Grants	$7,011	$7,116	$7,328	$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	$729	-	-	$221
2014-15 Adjusted Base Grants	$7,740	$7,116	$7,328	$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Planning Factors	SSC Simulator[1]	SSC Simulator[1]	SSC Simulator[2]	SSC Simulator[2]	SSC Simulator[2]	SSC Simulator[2]

PLANNING FACTORS							
Factor		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Statutory COLA		1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education		1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
California CPI		1.40%	3.10%	3.30%	3.50%	2.70%	2.60%
California Lottery[3]	Base	$124	$126	$126	$126	$126	$126
	Proposition 20	$30	$30	$30	$30	$30	$30
Interest Rate for Ten-Year Treasuries		2.80%	3.10%	3.50%	3.60%	3.70%	3.60%
CalPERS Employer Rate		11.442%	11.771%	12.60%	15.00%	16.60%	18.20%
CalSTRS Employer Rate		8.25%	9.50%	11.10%	12.70%	14.30%	15.90%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan[4]
The greater of 5% or $63,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or $63,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

[1] Go to the SSC LCFF Simulator at www.ssc1.com/ Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

[2] For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the LCFF Simulator.

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

[4] District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in the LCFF. Within that set aside, we also recommend assigning the supplemental and concentration dollars.

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8.8.20

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE
Adopted Budget 2014/2015
May Revise May 2014
June 5, 2014

(Excerpts included as they relate to WPUSD Budget Development and Assumptions)

Introduction

This edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2014-15 adopted budgets. It contains significant updates from the Second Interim edition related to the Governor's May Revision Budget, new K-12 Audit Guide procedures for 2014-15, and a number of technical clarifications.

Important new information since Second Interim is highlighted up front in the *Significant Changes since Second Interim* section, including a summary of key planning factors for budgets and MYPs, and a listing of material changes to various sections of the document. Sections not listed in the material changes summary are unchanged since the last edition, and are included here for reference.

Significant Changes since Second Interim

Governor's May Revision Proposal

On May 13, Governor Brown released his May Revision to the 2014-15 proposed budget. While state revenues are now projected to be $2.4 billion higher, total K-14 (Proposition 98) spending in the May Revision will only increase by $242 million, and this increase is largely dedicated to cover increases in services due to projected ADA growth. The most significant change in terms of LEA budget planning since the Governor's January budget release is the proposal to begin immediately addressing the STRS unfunded liability with increased employer, employee, and state contributions starting in 2014-15. Details of this proposal are covered in *Planning Factors for Budgets and MYPs* immediately following this section, and in the *Retirement* section.

Other significant proposed changes in the May Revision relative to the January budget include:

- K-12 High Speed Internet – A one-time $26.7 million increase for the K-12 High Speed Network to conduct a comprehensive network assessment and to allocate grant funding to school districts with the greatest connectivity needs.

- ADA Growth – An additional $103.1 million and $121.1 million for projected ADA growth in 2013-14 and 2014-15 respectively.

- LCFF Unduplicated Pupil Calculations – Changes to the current methodology for determining unduplicated pupil counts in the LCFF related to Provision 2 and 3 schools, and optional substitution of 2014-15 data for 2013-14 – see *LCFF* and *CALPADS* sections for details.

- Cost-of-Living Adjustments – A decrease of $258,000 to reflect the revised COLA of 0.85%.

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- Independent Study – revises the January reform proposal as detailed in the *Independent Study* section.

- K-12 Mandate Claims – Adds five new mandates: Parental Involvement, Williams Implementation I, II and III, and Developer Fees. $1,000 in general fund costs was added for each new mandate.

- Rainy Day Fund – Changes to ACA 4 will be placed before voters in November.

Subsequent to the release of the May Revision, the LAO announced a significantly higher revenue forecast. Budget committees in both houses of the Legislature subsequently adopted their own budget proposals that used the LAO's higher revenue forecast to fund additional K-12 spending in career technical education/regional occupational programs (CTE/ROP), preschool, and Common Core implementation among other items.

If the pattern of the past few years holds, negotiations between the Governor and legislative leaders over their competing proposals should produce a final budget by June 15.

Planning Factors for Budgets and MYPs

Key planning factors for LEAs to incorporate into adopted budgets and MYPs are listed below, based upon the latest information available as of this writing (5/30/2014).

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	Fiscal Year		
Planning Factor	**2014-15**	**2015-16**	**2016-17**
COLA (DOF)	**0.85%**	**2.19%**	**2.14%**
LCFF Gap Funding Percentage (DOF)	**28.06%**	**30.39%**	**19.50%**
STRS Employer Rates (May Revision)	**9.50%**	**11.10%**	**12.70%**
PERS Employer Rates (PERS Board / Actuary)	**11.77%**	**12.60%**	**15.00%**
Lottery - unrestricted per ADA*	**$126**	**$126**	**$126**
Lottery - Prop 20 per ADA*	**$30**	**$30**	**$30**

* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

Additional guidance on budget and MYP planning can be found in the *Guidance for Adopted Budgets and MYPs* sections.

Summary of Material Changes

- *Prop. 98 Revenues*: Updated to reflect May Revision forecasts for 2012-13 through 2014-15, and the Prop. 98 anti-spiking provision impact on 2013-14.
- *LCFF*: Updated to reflect May Revision projections for gap, COLA, and ERT threshold, along with updates on the FCMAT LCFF Calculator.
- *LCAP*: Streamlined to focus on key compliance requirements, with a reference to the CCSESA LCAP Approval Manual and LCAP expenditure audit requirements.
- *CALPADS*: Updated to reflect May Revision proposals related to Provision 2 and 3 schools, and the possible substitution of 2014-15 unduplicated counts for 2013-14 in the three-year rolling average for LCFF.
- *Adult Education*: Updated to reference 2014-15 MOE audit requirements.

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- *Independent Study*: Updated to reflect the May Revision proposal.
- *ROC/P*: Updated to reference 2014-15 MOE audit requirements.
- *Transportation*: Updated to reference 2014-15 MOE audit requirements.
- *Cash Management*: Updated to reflect May Revision deferral elimination proposal.
- *Categoricals*: Updated to address expiration of Lottery funding for ROP and Adult Education ADA in 2015-16 and beyond.
- *MAA*: Updates on current program status.
- *Special Education*: Updated to address instructional materials for the visually impaired and the deficit applied to the 2013-14 apportionment for AB 602.
- *Audit Requirements*: Updated to reflect new 2014-15 audit procedures for LCAP expenditures, MOE, and K-3 GSA.
- *Retirement*: Updated to reflect proposed future rates for STRS and PERS, and to provide information on GASB 68 implementation.
- *SACS Changes*: New section to address CDE guidance regarding LCFF related SACS changes.

Prop. 98 Revenues

Fiscal Year 2012-13	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop 98	Non-Prop. 98 Budget	Ending Balance
Jan 2013	$ 95.4	53.6	16.1	37.5	55.4	.8
May	98.2	56.5	16.1	40.4	55.2	.9
Adopted	98.2	56.5	16.1	40.4	55.2	.9
Jan 2014	99.9	58.3	16.1	42.2	54.4	2.3
May 2014	99.4	57.8	16.1	41.7	54.4	2.4

(all numbers in billions)

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Fiscal Year 2013-14	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan 2013	$98.5	56.2	15.4	40.9	56.8	1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Adopted	97.1	55.3	16.3	39.0	57.2	1.7
Jan 2014	100.1	56.8	15.9	40.9	57.6	3.9
May 2014	102.2	58.3	15.6	42.7	58.0	3.9

(all numbers in billions)

Fiscal Year 2014-15	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan 2014	$106.1	61.6	16.5	45.1	61.7	3.2
May 2014	107.0	60.9	16.4	44.5	63.3	3.1

(all numbers in billions)

The May Revise projects General Fund revenues for the period from 2012-13 through 2014-15 to be $2.4 billion higher than the January forecast. However, because of the timing of the revenue changes and their interaction with Prop. 98 maintenance factor requirements, the total Prop. 98 guarantee only increases by $242 million over the same period. For the budget year, Prop. 98 is projected at $60.9 billion, down approximately $700 million from the January forecast.

As was the case at this time last year, the Department of Finance's revenue projections are more conservative than the Legislative Analyst's Office's projection.

Guidance for Second Interim Reports

Situational Guidance to Districts and Multiyear Projections

Key MYP Considerations under the LCFF:

- The LCFF is still new and unfamiliar, which adds increased uncertainty in assessing risks, especially since districts have not yet received external validation of their LCFF calculations through a CDE certification.
- Each district will have a unique set of financial risk factors.
- There is a varying impact of projected state revenue increases from district to district.

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- Districts must assess the impact of increased or improved services to English language learner, low income and foster youth students.

Shift in Funding Creates a Shift in Managing Risks

Districts have typically managed economic risks largely through projections of revenues. Under the LCFF the most effective way to manage financial risks will be in the expenditure side of the budget. The following highlights are further described in detail below.

- The administration's commitment to close the LCFF gap, as fortified by an improved economy and projected Prop. 98 growth, creates high expectations to incorporate additional revenue into the MYP budget.

- Effective economic risk management necessitates a shift t in the management of risk onto the expenditure side of the budget - districts will need to carefully manage MYP expenditure commitments.

- New funding is not likely to be sufficient to meet competing demands for increased expenditures.

- The changing environment creates a greater need for contingency reserves.

Each district will have a unique set of financial risk factors. These risk factors are critically important in determining appropriate reserve levels and contingency planning. Best practices for assessing district risk factors begin with using the Fiscal Crisis and Management Assistance Team's (FCMAT's) Key Fiscal Indicators (Appendix B).

Districts will need to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low income, or English language learners.Available information indicates with a high degree of certainty that most districts in the state will receive significantly more funding next year, and further revenue growth is projected in 2015-16 and 2016-17. It is also clear the new funding will not be sufficient to meet all the competing demands for increased expenditures. Funding for most districts will remain below 2007-08 levels. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency.

Notwithstanding the improving revenue outlook, districts should be cautious about making ongoing expenditure commitments based on projections unless they have the financial flexibility to maintain the core educational program, and fiscal solvency, even if those projections do not come to fruition. Financial flexibility can be achieved by having the ability to reduce expenditures quickly without doing significant harm, or by having reserves sufficient to absorb unanticipated changes.

Multiyear Projections

MYPs have always been challenging, but districts are faced with a new set of challenges related to MYPs in the current environment. In particular, how does the district approach planning, budgeting, and MYPs while complying with the LCFF and LCAP requirements to make decisions in a transparent and locally inclusive manner?

Some possible approaches to answering this question are listed below. While the list is by no means comprehensive it does cover many common practices districts have been implementing successfully for many years. These include:

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- gathering and documenting the best information available about all the known factors that will impact future revenues and expenditures
- making reasonable, supportable, and conservative assumptions about how these factors will impact future revenues and expenditures
- using the best tools available to model the impact of these assumptions on future ending fund balances and cash flows
- assessing the district's ability to absorb unanticipated changes in future revenues or expenditures by modeling varying assumptions and scenarios
- maintaining budget flexibility to allow for possible unanticipated changes by:
    - maintaining adequate reserves
    - building in room for contingencies in expenditure plans, including collective bargaining agreements if possible
    - ***not*** using one-time resources for ongoing commitments
    - ***not*** locking in ongoing spending commitments that the district can only afford in the future if projections play out exactly as predicted (or better)
- clearly documenting assumptions
- clearly communicating and explaining assumptions to stakeholders including the ability to respond in a reasoned, transparent, and logically justified manner if assumptions are challenged
- making sure expenditure plans are aligned with the educational mission of the district as delineated in the LCAP

Projecting Expenditures

Districts need to incorporate the following costs in their MYPs:

- Costs associated with implementing locally established priorities as documented in the LCAP
- Costs associated with providing increased or improved services associated with minimum proportional percentage (MPP) requirements
- Costs associated with meeting adequate progress toward class size requirements for the LCFF K-3 GSA
- Costs associated with maintaining programs that were previously funded with categorical funding and now must be funded with unrestricted funds if they are to continue. Examples include instructional materials, CTE, various professional development programs, additional instructional programs in support of gifted students, etc.

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- Increases in PERS contribution rates - recent actuarial forecasts from CALPERS have projected employer contribution rates to rise as high as 20% for the schools pool by 2020. Districts are advised to incorporate the actuarially projected rates into their MYP. See the *Retirement* section for details

- Increases in STRS contribution rates - The May Revise proposes immediate action to address the STRS unfunded liability in 2014-15. While the Legislature has subsequently proposed an alternate implementation plan, districts are advised to incorporate the rates proposed in the May Revise into adopted budgets and MYPs until a final agreement is reached between the Governor and the Legislature

- Increased administrative costs associated with the Affordable Care Act including staff time and possible penalty fines and taxes

- Depending on district bargaining agreements and employment practices, possible increased costs associated with the Affordable Care Act requirements to extend coverage to all full-time equivalent employees

- Costs associated with implementing Common Core State Standards and Smarter Balanced Assessments

- Requirements to restore routine restricted maintenance to the 3% minimum level in 2015-16

- Long-term maintenance costs and facility repairs

- Shifting cost structures for regionally provided programs under LCFF

Projecting Revenues

There are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), LCFF Target, and Economic Recovery Target (ERT), if eligible. Each calculation is separate and distinct and contributes to the determination of funding for each district. Some districts will receive no additional funding, while others are receiving substantial increases in funding.

The LCFF Calculator located on the FCMAT website is the tool PCOE requires districts to use for calculating LCFF revenues. This calculator provides input fields for modeling varying scenarios. These variable input fields include ADA, unduplicated percentages, gap percentages and COLA percentages, allowing districts to create multiple models when building MYPs. These models will assist in planning and assessing risk levels by calculating various scenarios.

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The current DOF estimates for LCFF gap funding for 2014-15, 2015-16 and 2016-17 are as follows:

Year	2014-15	2015-16	2016-17
Gap Funding	28.06%	30.39%	19.50%

Under the current administration, DOF projections have generally been conservative, and alternate forecasts from the LAO and other sources such as UCLA seem to indicate this continues to be the case. Based on the information above, it would appear the DOF's projections for LCFF gap funding percentages are reasonable and supportable.

Districts can change the factors in the calculator to model alternate scenarios; however, it is important to be aware that changing assumptions about gap funding will drive changing assumptions about the minimum proportional percentage and associated spending requirements. Additionally, changes to gap percentages will influence the calculations performed on the LCFF Calculator that set the threshold for making progress toward K-3, 24:1 class size. Ultimately, both the MPP and the calculation for making progress toward K-3, 24:1 class size will be based on the most recent gap percentage calculated by the DOF for the fiscal year in which the LCAP is adopted.

Other key factors for LCFF revenue projections are dependent on the specific circumstances of a given district, including variations in base funding, minimum state aid, ADA trends, and unduplicated count percentages and trends. The information in the *Special Circumstances and LCFF* section (and subsections) addresses other LEA specific situations. In addition, the *Funding Outside of LCFF* section of this document (and subsections) contains guidance on projecting non-LCFF revenues.

Reserves

By the end of the current fiscal year, 2013-14, school districts must meet compliance and restore reserves to the percentage levels adopted by the State Board of Education prior to May 1, 2009.

The experience of the past six years has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in the event of an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for most districts. Many LEAs have established reserve policies calling for higher than minimum reserves. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years
- School Services of California recommends "one year's increment of planned revenue growth" above minimum legal requirements

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- FCMAT emphasizes the need to assess not only fund balance but also actual cash balances during each of the twelve months

There are multiple benefits to carrying higher than minimum reserves. These include:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings
- Protection against the volatility of state revenues
- Protection against the volatility of property tax revenues for basic aid districts
- Cash management / avoiding the cost of borrowing for cash flow purposes
- Protection against declining enrollment
- Protection against the expiration of parcel taxes

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation, because gap percentage funding is directly tied to the state's ongoing ability to fund the LCFF through Prop. 98 growth. Most importantly, by providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates a more stable educational environment for students.

Negotiations

Districts need to exercise caution and maintain flexibility through contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control. Additionally, until LCFF is fully funded and or a district is providing supplemental services to the target groups at or above their LCFF target, additional funds for supplemental services will need to be provided from new LCFF revenues (gap funding) received in future years to meet the Proportionality requirement for new and or improved services each year.

Local Control Funding Formula

LCFF Overview

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13 and that it will take eight years to fully fund the LCFF. This is simple in concept and initially complex in application. The following describes only the basic components of the formula and transition into the LCFF. The complexity of the transition funding is best captured in the LCFF Calculator located on the FCMAT, Local Control Funding Formula Resources website. Additional information about LCFF can be found at http://www.cde.ca.gov/fg/aa/lc/.

A distinct difference between revenue limit funding and the LCFF is the role and impact of COLA during the transition years. Under revenue limit funding, COLAs (and their deficits) played the central role in

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determining increases in year-over-year funding. Under the LCFF, COLAs are just one step in the formula's calculation. The calculator has four driving factors:

- ADA - Similar to revenue limits, funding is calculated on ADA
- Annual COLA - Applied to Grade Level Base Grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations
- Unduplicated Percentages - Certified with Fall 1 CALPADS data (applied to Supplemental and Concentration Grant calculations)
- Percentage of Gap Funding During Transition

New Funding Formula Introduces New Terminology

- **Minimum State Aid** - previously referred to as "hold harmless" funding as received in 2012-13
- **Floor** - Transition base funding
- **Transition Entitlement** - the amount an LEA will receive during transition
- **Base Grants** - Grade level base grants established for K-3, 4-6, 7-8, 9-12
- **Grade Span Adjustments (GSA)** - K-3 and 9-12 additional funding for class size and CTE
- **Base Grade Span** - Base grants plus GSA
- **Supplemental Grants** - Additional 20% of Base Grade Span for percentage of unduplicated students
- **Concentration Grants** - Additional 50% of Base Grade Span for percentage of unduplicated students above 55%
- **ERT** - Economic Recovery Target

Economic Recovery Target (ERT)

For some districts and charter schools, their per ADA 2012-13 undeficited funding is higher than their LCFF per ADA entitlement at full funding. In these instances, districts and charter schools with undeficited 2012-13 base revenue limit, general purpose and categorical funding per ADA that is equal to or below the 90th percentile of LCFF per pupil funding when fully funded, and exceeds their uniquely computed LCFF entitlements at full implementation, will be restored to their undeficited funding through a supplemental economic recovery target (ERT) payment. ERT payments are calculated as stated below. The CDE recently revised the estimate of the 90th percentile from $14,000 to $12,921. This amount will be certified at P2:

> Districts and charter schools that are eligible for ERT funding will receive the difference between their LCFF target and their LEA's 2012-13 undeficited funding, multiplied by 2013-14 COLA of 1.57%, multiplied by a COLA of 1.94% for each year between 2014-15 through 2020-21. This amount is then divided into one-eighth payments beginning with one-eighth in 2013-14, increasing

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by one-eighth annually until the full payment becomes a permanent add-on, starting in 2020-21. This calculation is built into the LCFF Calculator.

Transitioning to the LCFF

Beginning in 2014-15, the prior year's gap funding is added to the historical 2012-13 base after adjusting for growth or decline in ADA. The 2012-13 base is then measured against the LCFF target to determine the new gap. The funded gap is added to the base to arrive at the total LCFF transition grant for that year. This cycle continues, adding gap funding to the base as ongoing revenues, until the LCFF is fully funded.

The LCFF relies on year-to-year growth in Prop. 98 revenues to fund the gap each year until the LCFF is fully funded. The enacted budget provided $2.1 billion toward first-year implementation. The Governor's 2014-15 May Revision proposal continues to pledge $4.5 billion for LCFF implementation, which would be sufficient to fund an estimated 28.06% of the remaining gap.

Further, the Governor's 2014-15 budget proposal includes continuous appropriation language intended to provide further funding certainty for the LCFF to ensure the formula continues to be implemented in future years.

Specific areas of the LCFF including Necessary Small Schools, Charter Schools, K-3 24:1 class size, and Basic Aid are covered in greater detail following this section.

Treatment of ADA under the LCFF

While many of the elements used to calculate ADA remain unchanged under the LCFF, the basic calculation of the target grant begins with a measurement of ADA by grade span.

P2 ADA and ADA by grade span for the prior year is entered in the calculator. ADA is funded on the greater of current or prior year ADA. The LCFF Calculator will make this determination.

Under current language of the LCFF, non-mandatory ADA served in county operated programs is reported as district ADA. Under the revenue limit, any such ADA was included in the district's total ADA to calculate the revenue limit apportionment. The resulting apportionment was then transferred to the COE. Under the LCFF, apportionments generated by the county operated ADA remains with the district..

LCFF Calculator

The LCFF Calculator development team includes representatives from the California Department of Education (CDE), the Department of Finance (DOF), and the State Board of Education to ensure the calculator accurately reflects current LCFF legislation.

Each district and charter school is uniquely affected by the LCFF, especially during transition. The calculator is constructed for all types of districts, including basic aid and necessary small schools, as well as charter schools, including newly operated charters. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and LCFF implementation (gap funding percentages). Additional features include K-3 GSA conditional apportionment, ERT payments and graphical demonstrations of multiyear funding. Finally, the calculator incorporates the minimum state aid calculations of the LCFF.

The most recent version of the LCFF Calculator has been posted to the FCMAT website at www.fcmat.org. Version V.15.2a of the calculator incorporates proposed legislation from the LCFF technical cleanup trailer bill and reflects the most recent thinking of the FCMAT, the ESSCO working group, the DOF, the CDE and the SBE related to creating revenue estimates, multiyear financial projections and estimating minimum proportionality percentages.

The following statement can be found on the FCMAT website:

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While the state transitions to the Local Control Funding Formula, it is likely that there will be additional changes in policy and in the fiscal application of the law that will affect the function of the Calculator. This, in turn, will impact budget development and fiscal projections at district and charter schools. As those changes become available, FCMAT will revise the Calculator and provide the field with update notification using the new LCFF Listserve.

The Calculator Caveats link identifies known issues, assumptions and unique situations that are common to the current version of the LCFF Calculator. Please consider the information contained in the caveats when utilizing the LCFF Calculator. The LCFF Calculator is designed to do the heavy lifting of calculating the LCFF and includes a series of arrays and lookup formulas, specific to each LEA. Because of this, the LCFF Calculator is password protected to protect the data from inadvertent formula errors.

The LCFF Calculator is designed to calculate the LCFF for 2013-14, 2014-15, 2015-16 and 2016-17. The calculator continues to accommodate all types of districts, including basic aid districts and necessary small schools, as well as charter schools. Further, it provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and LCFF implementation (gap funding). Additional features include K-3 Grade Span Adjustment, ERT payments and graphical demonstrations of multiyear funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Version 15.2a of the LCFF Calculator incorporates the following major changes:

- Updated the Revenue Limit and categorical auto fill information with 2012-13 annual certifications
- Revised the Grade Span Adjustment yearly progress calculation per Title 5 CCR §15498.1(g) as approved by the State Board of Education
- Simplified in-lieu of property tax entry for basic aid school districts with charter schools
- Added the ability to generate LCFF revenue estimates for charter agencies that started operations after 2012-13
- Expanded the assumptions page with funding by grade span at Target and Necessary Small School funding selection information.

Cost of Living Adjustments

During the transition to full LCFF implementation, COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation.

Under the LCFF, the 2013-14 COLA of 1.57% is applied to the entitlement targets. Districts are funded at 11.78% of the difference between 2012-13 revenues and the target amounts. The FCMAT LCFF Calculator yields specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless/minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases.

The DOF estimates the 2014-15 COLA as 0.85%, the 2015-16 COLA as 2.19%, and the 2016-17 COLA as 2.14%. The Situational Guidance and Multiyear Projection section also discusses potential COLAs in the subsequent years and their impact.

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Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English learners or as foster youth. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting. See the *LCAP / Supplemental and Concentration Regulations* section for more details.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above and utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and verification by PCOE and is subject to audit under the state audit guidelines (see Audit Requirements section for details).

The May Revision proposes changes to the way unduplicated pupil counts are calculated. Under current law the unduplicated pupil count percentage is computed as follows:

1. For the 2013-14 fiscal year, divide the sum of unduplicated pupils for the 2013-14 fiscal year by the sum of the total pupil enrollment for the 2013-14 fiscal year.

2. For the 2014-15 fiscal year, divide the sum of unduplicated pupils for the 2013-14 and 2014-15 fiscal years by the sum of the total pupil enrollment for the 2013-14 and 2014-15 fiscal years.

3. For the 2015-16 fiscal year and each fiscal year thereafter, divide the sum of unduplicated pupils for the current fiscal year and the two prior fiscal years by the sum of the total pupil enrollment for the current fiscal year and two prior fiscal years.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the LEA's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For example, an LEA with a 60% unduplicated percentage would receive a concentration grant for 5% of its ADA.

For a charter school physically located in only one school district, the charter school's percentage of unduplicated pupils in excess of 55% used to calculate the concentration grant cannot exceed the percentage of unduplicated pupils in excess of 55% of the school district in which the charter is located. For a charter school physically located in more than one school district, the charter school's percentage of unduplicated pupil count in excess of 55% cannot exceed that of the school district with the highest percentage of unduplicated pupil count in excess of 55% of the school districts in which the charter school has a school facility.

The May Revision proposes two changes to the current methodology for determining unduplicated pupil counts in the Local Control Funding Formula.

1. Requires the Superintendent of Public Instruction to revise three-year averages of unduplicated pupils for each LEA using 2014-15 student data in place of 2013-14 data, ***IF*** doing so increases the LEAs rolling average.

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2. Authorizes Provision 2 and Provision 3 schools to establish base year eligibility for Free or Reduced price meals no less than once every four years, and requires annual updates to Free or Reduced price meal counts for newly enrolled or disenrolled students in non-base years.

Minimum State Aid (Hold Harmless)

Per the LCFF, LEAs are to receive minimum state funding of no less than the total received in the 2012-13 fiscal year, as adjusted for changes in ADA and property taxes.

Total minimum state aid is a combination of the following funding sources:

- All revenue limits received in 2012-13 adjusted for ADA and current year property taxes (including in-lieu taxes).
- Necessary Small Schools Allowance received in 2012-13 adjusted for property taxes.
- All 2012-13 state categorical funding for the categorical programs are now included in the LCFF. Beginning in 2014-15, the Governor's Budget proposal adds categorical funding for Specialized Secondary Education and Agriculture Vocational Education to the categorical programs included in the LCFF.
    - See Appendix A for full list of categorical programs included in the calculation.
    - The LCFF calculator has a detailed tab dedicated to categorical funding sources called 2012-13 Awards, which includes prefilled data direct from CDE sources.
- For basic aid districts, categorical programs are subject to an 8.92% fair share reduction, calculated on the 2012-13 revenue limit entitlement.

  Per the 2014-15 budget proposal, the Basic Aid fair share calculation is to be adjusted in 2014-15 for one-time receipt of liquid asset recovery revenue received in 2012-13 due to the dissolution of redevelopment agencies. More information on this topic can be found in the Basic Aid section of the Common Message.
- For charter schools, all charter general purpose block grant, categorical block grant, supplemental categorical block grant, and in-lieu property tax funds received in 2012-13, divided by 2012-13 ADA, multiplied by current ADA.
- Per the Governor's 2014-15 budget proposal, if a charter school's total in lieu, plus Minimum State Aid (MSA) is greater than its LCFF entitlement, the MSA will be offset by the excess amount.

Hold harmless minimum state aid provisions specific to certain programs/funding types have been enacted per the LCFF. Greater detail of these programs and how they are affected by the minimum state aid provisions can be found in the sections of this message that are dedicated to the program/funding type (e.g., Pupil Transportation, Necessary Small School, ROC/P). Also, the LCFF Calculator provides a section on the "calculator" tab reflecting the minimum state aid calculations.

K-3 Grade Span Adjustment

The base grant for the K-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an

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average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future,

2. Collectively bargain an alternative class size ratio for this grade span, or

3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Charter schools are not subject to this condition of apportionment.

Method for Making "Progress Toward"

Districts are required to demonstrate adequate progress toward reducing class sizes to 24:1, if not already there or if they do not have a collectively bargained alternative ratio. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2013-14 year, unless there is a collectively bargained alternative ratio. Adequate progress is determined by multiplying the difference between the state target of 24 and the district's current average class size by site by the percentage of LCFF gap funding provided in the state budget.

1. Determine each school site's 2012-13 average class enrollment for grades K-3.

2. Subtract the target average class enrollment of 24 from the averages determined in Step 1 above to determine the difference at each school site.

3. Multiply the difference calculated in Step 2 by the gap percentage for that year to determine the amount class size should be reduced (adequate progress). **The LCFF Calculator Class Size Tab allows the user to override the percentage to conduct a sensitivity analysis for the out years.**

4. Subtract the adequate progress in Step 3 from the prior year's average class size. This provides the maximum class size necessary to meet the K-3 GSA condition of apportionment.

For example, if a district's total funding gap is $1 million, it receives $100,000 in 2013-14 as funding to close that gap and has a class size ratio of 30:1 for grades K-3 in 2012-13, the 2013-14 class size adjustment would be calculated as follows:

1. 2012-13 class size (30) minus target class size (24) = 6

2. Adjustment that must be made to 2013-14 class sizes to receive funding - 6 x 11.78% = .70

3. Class size ratio necessary to receive funding in 2013-14 = 30 – 0.7 = 29.3

Class sizes for grades K-3, as established by this section, are no longer subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

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Beginning in 2014-15, LEAs that fail to meet the above requirements will lose 100% of the GSA additional funding. During implementation, the loss will be proportional to the amount of gap funding the LEA would otherwise receive by reducing the LCFF target. However, districts should be aware that until the LCFF is fully funded, failure to meet the requirements in one year will negatively impact future year funding because it will lower a district's prior year base funding for the purpose of LCFF gap calculations.

For 2014-15, procedures for determining whether the district meets the new requirements will be included in the state audit guidelines. See the *Audit Requirements* section for details.

Targeted Instructional Improvement Grant; Home-to-School Transportation

The enacted budget maintains the Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation as permanent add-ons to LCFF target entitlements. Although two programs have been repealed, the funds are made available to the school districts, county offices of education and charter schools that previously received this funding in the form of a hold harmless. The July budget trailer bill clarifies that small school district transportation is included in the transportation add-on.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. Of the funds received for home-to-school transportation, a school district is required to expend no less than the amount of funds it expended for home-to-school transportation in the 2012-13 fiscal year or the amount of revenue received in 2013-14, whichever is less. The MOE requirement only applies to spending up to the amount of the transportation entitlement received in 2012-13; contributions to transportation programs above the amount of the entitlement are not subject to MOE. Unlike the JPA requirements (see below) and similar ROC/P and Adult Education MOE provisions that sunset in two years, the transportation requirement is ongoing. **MOE compliance will be audited for the 2014-15 fiscal year. See the *Audit Guide* section for details.**

The enacted budget also maintains separate MOE requirements related to transportation JPAs, requiring of districts and COEs that "For the 2013-14 and 2014-15 fiscal years only, a school district that, in the 2012–13 fiscal year, from any of the funding sources identified in paragraph (1) or (2), received funds on behalf of, or provided funds to, a home-to-school transportation joint powers agency established in accordance with Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code for purposes of providing pupil transportation shall not redirect that funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the home-to-school transportation joint powers agency and the contracting school district."

School districts and county offices of education should review district and local priorities in assessing the use of these funds.

No COLA will be added to these funds in the future.

LCAP Overview

The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how LEAs will plan for – and be held accountable for – LCFF funding for all pupils. Accordingly, LEAs are expected to develop budgets and plans for 2014-15 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations and template are intended to guide expenditure plans according to locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils. Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

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While revenues are growing, LEAs are unlikely to have enough new money to restore all the cuts made since 2007-08, and to meet all the competing demands for increased spending. LEA leadership will need to proactively involve stakeholders in a transparent and inclusive LCAP and budgeting process to obtain the consensus needed to make the right educational investments while maintaining fiscal solvency and flexibility.

Public Hearings

- At a minimum, one public hearing must be held by the district governing board to solicit recommendations and comments from the public prior to adoption of the LCAP. The LCAP and budget public hearings must be held at the same meeting.
- The public hearing must take place in advance of, and at a meeting separate from, the Board meeting to adopt the LCAP and the district's annual budget (EC 42127 and 52062).

LCAP & Budget Adoption

- Adoption of the LCAP (and LCAP annual updates in subsequent years) shall be at the same meeting but prior to the adoption of the annual budget. (EC 42127 and 52062).
- The adopted budget should include expenditures necessary to implement the LCAP or the annual update to a LCAP that is effective during the subsequent fiscal year.

Not later than five days after adoption of a LCAP or annual update to a LCAP, the governing board of a school district shall file it with the county superintendent of schools.

Calculating the Minimum Proportionate Percentage (MPP)

The MPP includes three data sources: LCFF targets, prior year expenditures, and statewide implementation percentage (gap percentage).

For **Districts and Charters**:

Estimate the total **2014-15 LCFF Phase-in Entitlement**, then

1. Estimate the LCFF supplemental and concentration grant targets, at full implementation.
2. Determine prior year expenditures to support unduplicated pupils. For 2013-14, this amount shall be **no less than the amount of EIA expended in 2012-13.**
3. Subtract the estimated 2013-14 unduplicated pupil expenditures determined in Step 2 from the supplemental and concentration grant target determined in Step 1.
4. Multiply the difference by the Department of Finance's gap percentage funding for the year in which the LCAP is adopted.
5. Add to the LEA's prior year estimated unduplicated pupil expenditures from Step 2 to the amount calculated in Step 4.
6. Subtract the amount in step 5 from the total **2014-15 LCFF Phase-in Entitlement,** excluding the add-ons for TIIG and H-S Transportation.

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7. Divide the amount from step 5 by the amount in step 6.

8. If the amount in step 3 is less than or equal to zero, or when the LCFF is fully implemented statewide, then the proportion is calculated by dividing the total supplemental and concentration grants at target by the remainder of the LCFF funding, excluding add-ons for TIIG and H-S Transportation.

The LCFF Calculator, Version 15.2a (released February 12, 2014), includes this minimum proportionate percentage calculation as a separate tab. The only data entry required is the prior year expenditures (Step 2 of the above procedure).

LCAP Revisions

Revisions to the LCAP are permitted during the period it is in effect but only after it has been adopted, and the revisions must be adopted by the governing board in a public meeting.

Annual Updates

The annual update will be developed using a template provided by the State Board of Education (SBE) and include all of the following:

- A review of any changes in the applicability of the annual goals as set forth by the prior year's LCAP.
- A review of the progress toward the goals (assessment of the effectiveness of the existing LCAP and a description of changes to be made as a result of the review and assessment).
- A list and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP as a result of the review and assessment.
- Reference for all fund sources used to support actions and services. Note that no changes to CSAM or SACS coding are anticipated. LEAs may choose to utilize locally identified SACS coding if desired.

County Office Approval and Assistance

The County Superintendent shall approve a district's LCAP, provided the district has done all of the following:

1. The district adheres to the template adopted by the SBE.
2. The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
3. The LCAP adheres to the expenditure requirements for funds apportioned for English learners, low income and foster youth students.

The complete process for county office approval of district LCAPs, as approved by the CCSESA Board of Directors, is outlined in the CCSESA LCAP Approval Manual, located at CCSESA.org.

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LCAP Uniform Complaint Procedures (UCP)

The LCAP carries its own Uniform Complaint Procedure, as stated in EC 52075. If a filed complaint has merit, the LEA shall provide a remedy to all affected pupils, parents, and guardians. Local decisions as to whether the complaint has merit may be appealed to the SPI.

Information regarding the requirements of the LCAP UCP shall be included in the annual notification distributed to pupils, parents and guardians, employees, and other interested parties pursuant to Section 4622 of Title 5 of the California Code of Regulations or any successor regulation.

School districts, county superintendents of schools, and charter schools shall establish local policies and procedures to implement the provisions of this section on or before June 30, 2014.

LCAP Audit Procedure

For 2014-15, the Education Audit Appeals Panel (EAAP) adopted an audit procedure to check on key LCAP compliance requirements and to test that expenditures were made pursuant to an adopted LCAP. See the *Audit Requirements* section for details.

LCAP Summary

Local control and accountability plans are intended to address the needs of all students by clearly defining the investments the LEA will make and the actions it will take to support student success. An effective LCAP process engages stakeholders, supports transparency and promotes accountability at the local level. Such a process will assist an LEA in preparing a performance-based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

CALPADS

The LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), are English learners (EL), or are foster youth.

In Flash #83, the CDE noted that data from the CALPADS certification report will be used as the basis for the supplemental and concentration funding at the 2013-14 Second Principal Apportionment on or before July 2, 2014. The CDE will make adjustments to the district unduplicated pupil count for disadvantaged students that attend a COE operated program and students identified through a statewide foster youth match of records from the California Department of Social Services.

LEAs may determine whether a student meets the income requirements for NSLP eligibility using an alternative process to the NSLP application process, and may submit NSLP program records to CALPADS for these students. Sample alternative forms can be accessed on the CDE and CSIS websites.

Other Proposed Changes Included with the May Revision

The May Revision proposes to replace the rolling average methodology for calculating the average percentage of unduplicated pupils so that a school district's or charter school's unduplicated percentage of pupils for the 2014-15 fiscal year is used in place of its unduplicated percentage for the 2013-14 fiscal year if doing so would yield an overall greater percentage of unduplicated pupils.

End of Year Submission

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The 2013-14 End-of-Year (EOY) data submission window opened Monday, May 12, 2014, and ends on Friday, July 18, 2014. There will be **no amendment window for the 2013-14 EOY submissions** so necessary changes can be made to the CALPADS data structure and file formats.

Special Circumstances and the LCFF

Charter Schools

LCFF for charters continues to be largely identical to district funding, except in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. Furthermore, under the current emergency regulations, LCAP requirements for charter schools differ from the requirements specified for school districts.

Funding

Similar to school districts, charters will receive a base rate for each of the four grade spans, and add-on funding for the K-3 GSA for class size reduction (10.4%) and 9-12 GSA for Career Technical Education (2.6%). However, charter schools are not subject to the 24:1 K-3 class size requirement as a condition of apportionment.

Charters will also receive supplemental and concentration grants based on their unduplicated pupil counts (see Supplemental and Concentration Grants section and CALPADS section for more information), but a charter school's concentration grant percentage will be limited to the percentage associated with the school district where the charter school physically resides. If the charter school is physically located in more than one school district, then the charter's percentage cannot exceed that of the school district with the highest percentage. Newly operational charter schools with no prior year funding will use the lesser of the charter school's LCFF target entitlement per ADA; or, the prior year per ADA funding rate of the district in which the charter school resides to calculate the charter school's LCFF floor. If physically located in more than one district, the district with the higher prior year per ADA funding rate is used. Other aspects of charter school funding remain unchanged in the Governor's 2014-15 Proposed Budget, including in-lieu property tax transfers, and the use of current year ADA, even in the case of declining enrollment.

As listed below, Section 15496 of the LCFF regulations require both charter schools and school districts to calculate the proportion of funds to be dedicated to increasing or improving services for those high need pupils who generated supplemental and concentration grants under LCFF. Charter school requirements on the use of targeted funds are contained in regulation Section 15496(b)(5), and the requirements for districts are found in Section 15496(b)(1-4).

- Section 15496(a)(2) of the regulations requires charter schools and districts to establish the prior levels of resources committed to serving high need pupils as the base from which to track increased efforts.

- The minimum level of resources allowed as the starting point is funding received for Economic Impact Aid (EIA) in 2012-13. See section above for newly operational charter schools with no prior year funding.

- Under the prior block grant system (EC 47634.1), charter schools received funds in lieu of EIA in a general purpose block grant that could be used "for any educational

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purpose." Regardless, annual progress toward proportional resources to targeted pupils will still be calculated under the formula in the SBE regulation for charter schools that will result in incremental increases.

COE Revenue Transfers

Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to COEs based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence.

For students that are mandatorily expelled, probation-referred, on probation or parole, or incarcerated and served by the county office of education, the COE receives funding directly from the state. If a COE enrolls a student not funded pursuant to these four cases, any attendance generated by that student is credited to the school district of residence and the associated LCFF revenue will be apportioned to the district of residence.

Independent Study

The May Revision proposes a series of changes to the Governor's January proposal, including:

- Eliminating the requirement that certificated teachers and students meet weekly to assess if a student is making satisfactory academic progress in a school site-based blended learning independent study program.
- Providing schools with the ability to offer site-based blended learning, utilizing a universal learning agreement for all students enrolled in the same course or courses.
- Funding students enrolled in course-based independent study programs on the basis of average daily attendance, and not enrollment, and applying the statewide excused absence rate to average daily attendance (ADA) claimed by local educational agencies.

Regional Occupational Programs / Career Technical Education

The enacted budget includes ROC/P as part of the LCFF base for districts and county offices that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements stating that, "for the 2013-14 and 2014-15 fiscal years only, of the funds a school district (or COE) receives for purposes of regional occupational centers or programs [...] the school district shall expend no less than the amount of funds the school district expended for purposes of regional occupational centers or programs [...] in the 2012-13 fiscal year."

The LCFF cleanup bill, SB 97, clarified that school districts and county offices of education will satisfy the MOE requirement if they collectively maintain ROC/P spending countywide, including CTE expenditures. Specifically the bill states, "a school district may include expenditures made by its county office of education within the school district [and vice versa for COEs] for purposes of regional occupational centers or programs so long as the total amount of expenditures by the school district and the county office of education equal or exceed the total amount required to be expended for purposes of regional occupational centers or programs" ... pursuant to Section 2575(k)(3) (COE requirement) and Section 42238.03(a)(7) (district requirement). **MOE compliance will be audited for the 2014-15 fiscal year. See the *Audit Guide* section for details.**

SB 97 also maintains and clarifies the separate MOE requirements related to ROC/P JPAs.

While the original LCFF proposal required the 2.6% augmentation to the high school grade span base grant to be used to promote "college and career readiness" (see Section 42238.02.d.4. B-D), cleanup bill SB 91 removed these restrictions. Nonetheless, the intent of this funding remains to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. In addition, beginning in 2014-15, a CTE component will be a required element of Local Control and Accountability Plans. SB 97

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clarified that LCAPs should include goals related to the percentage of pupils that complete "career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks."

Another significant CTE related provision of the enacted budget is the inclusion of $250 million in one-time funding for Career Technical Education Pathway Grants to be competitively awarded for work-based learning programs. The Request for Applications for these funds was released on January 21, 2014, and applications were due March 28, 2014. See http://www.cde.ca.gov/fg/fo/r17/ccpt14rfa.asp for details. Award announcements are expected in June 2014.

Federal CTE funds, including Perkins funding, are not part of LCFF and continue to be subject to all existing compliance and reporting requirements.

Revenue Limit Transition / Advance Apportionment

The LCFF eliminates revenue limits and corresponding add-ons and adjustments. This includes elimination of the revenue limit adjustment for State Unemployment Insurance (UI), PERS Reduction, Meals for Needy Pupils, and Beginning Teacher Salary. The current level of funding for these programs is folded into the LCFF. These amounts will no longer be adjusted for changes in districts' UI expenditures or in PERS contribution rates.

Districts are expected to cover any increased costs associated with unemployment insurance expenses, PERS rates or other district-specific adjustments as currently applied to district revenue limit calculations.

Advance Apportionment

While LCFF is effective July 1, 2013, the CDE has not yet incorporated many of the LCFF provisions into its apportionment systems. The advance apportionment for 2013-14 is based on a statutory derivation pursuant to Education Code Sections 14002 through 14007 and 41301. Section 41330 directs the CDE to apportion money in the advance apportionment on the basis of the second principal apportionment (P-2) from the preceding fiscal year. It includes categorical funding entitlements from 2012-13 rolled into the LCFF.

Consequently, this advance apportionment includes only minimal changes enacted by the 2013 Budget Act and implementing legislation, including AB 97. **Because this apportionment is merely a means to begin allocating funds in accordance with EC Section 41330, it should not be used for budget purposes. Actual final funding under the new LCFF formulas will differ from this advance.** The CDE anticipates calculating LEA funding using the new LCFF formula in the 2013-14 P-2 apportionment, which will be certified on or before July 2, 2014.

Cash Management

The Governor's 2014-15 May Revision calls for the acceleration of $742.2 million in interyear budgetary deferrals attributable to fiscal years 2012-13 and 2013-14. The acceleration is offset by a reduction of $742.2 million in ongoing Prop. 98 for proposed 2014-15 deferral repayments. The changes brought forth by the 2014-15 May Revision result in no change for LEAs from the 2014-15 January Budget Proposal since all intra- and interyear deferrals are still proposed to be fully eliminated in 2014-15.

At their peak in 2011-12, K-12 deferrals totaled $9.4 billion. For 2013-14, cross fiscal year deferrals totaled $5.6 billion. The Governor's 2014-15 Budget proposes to eliminate the remaining $5.6 billion in cross fiscal year deferrals.

Education Protection Account (EPA)

A significant change to LEA cash flows occurred in 2012-13 with the passage of Prop. 30, which established the Education Protection Act (EPA) whereby temporary sales tax and income tax revenues are collected and

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distributed to schools. EPA will be apportioned quarterly in September, December, March, and June. EPA entitlement and apportionment details may be accessed at: http://www.cde.ca.gov/fg/aa/pa/epa1314.asp. LEAs may also find more information about EPA on the CDE's frequently asked questions webpage: http://www.cde.ca.gov/fg/aa/pa/pafaq.asp.

Although the LCFF is effective beginning in 2013-14, EPA entitlements will continue to be calculated on the revenue limit formula.

Cross Fiscal Year Principal Apportionment Deferrals

K-12 principal apportionment cross fiscal year deferrals have declined from $7.4 billion in 2012-13 to $5.6 billion in 2013-14 (see table below). The Governor is proposing to eliminate all cross fiscal year deferrals in 2014-15.

Time Frame	2012-13	2013-14	2014-15
February to July	$531.720 million	Rescinded	
March to August	$1.029 billion	Rescinded	
April to August	$763.794 million	Rescinded	
April to July	$594.748 million	$917.5 million	Elimination proposed
May to July	$1.977 billion	$2.352 billion	Elimination proposed
June to July	$2.5 billion	$2.352 billion	Elimination proposed
Deferred across fiscal years	$7.4 billion	$5.6 billion	$0 (proposed)

The State Treasurer's Office and the State Controller's Office have agreed on the following K-12 deferral payment dates:

- April 2014 – July 14, 2014
- May 2014 – July 14, 2014
- June 2014 – July 24, 2014

Districts need to create a cash flow projection based on the governor's proposed elimination of deferrals and develop a plan of action to address cash shortfalls. Options include:

- Temporary interfund borrowing (Education Code Section 42603).
- A temporary transfer (aka Dry Period Financing) from the county treasurer (Education Code Section 42620).
- Cross fiscal year tax revenue anticipation notes (TRANs).

Education Protection Account

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The Education Protection Account (EPA) provides LEAs with general purpose state aid funding pursuant to Prop. 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:

- 2016, additional ¼ cent sales tax expires.
- 2018, increase to personal income tax for high income earners expires.

The California Department of Education posts information and frequently asked questions on the EPA. The Education Protection Account (EPA) Web page provides information on LEAs' EPA entitlements, the resulting impact to state funding, and FAQs.

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement. EPA entitlements will continue to be calculated on revenue limit entitlements even under the LCFF.

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of $200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of $200 per ADA as additional revenue.

The LCFF Calculator will generate estimated EPA revenue for budgeting purposes.

Funding Outside of LCFF

Categoricals / Regulated Programs

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. See Appendix A for a list of the programs folded into the LCFF.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

The State Budget maintains funding and program requirements for the following categorical programs (Regulated Programs):**Resource**	**Program Name**
6013	**Adults in Correctional Facilities (2014-15 COLA .86%)**
6010	**After School Education & Safety Program**
7010	**Agricultural Vocational Education (proposed to be rolled into LCFF in 2014-15)**
7210	**American Indian Early Childhood Education (2014-15 COLA .86%)**
0000	**Assessments**
0000	**American Indian Early Childhood Education Program (2014-15 COLA .86%)**
7365	**Foster Youth Services Programs (2014-15 COLA .86%)**
7220	**Partnership Academies**
7400	**Quality Education Investment Act**
6500, 6510	**Special Education (2014-15 COLA .86%)**
7370	**Specialized Secondary Programs (proposed to be rolled into LCFF in 2014-15)**
6055	**State Preschool**

Programs categorized as Tier III under SBX3 that have been flexed since 2008-09 are eliminated, including program requirements, and combined into the base in calculating the LCFF. Tier III public hearings as required under SBX3 are no longer required beginning in 2013-14.

Williams Act: Funding is absorbed by the LCFF, but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 Annual Budget Adoption Notes

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP).

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA's website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.

Forest Reserve: On October 2, 2013 the President signed HR 527, the Helium Stewardship Act of 2013. It includes a one-year authorization of Forest Reserve funding (with a 5% decrease). While steps are being taken for a long-term reauthorization of Forest Reserve, funding beyond the one-year authorization is uncertain and should not be included in district budgets.

There is also a change from the normal distribution timeline for Forest Reserve funds this year. Because the reauthorization by Congress was very late in the year, the county allocation decision deadline was extended from September 30 to December 30. The U.S. Department of Agriculture will then perform the calculations and send funding to the states. The estimate for the transfer is March 1.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of the inclusion of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond. This could mean a significant drop in lottery funding for some agencies.

The CDE estimates that the lottery will provide $156 per ADA ($126 per ADA in unrestricted lottery revenues and $30 per ADA in Prop. 20 revenues) for 2013-14 and 2014-15.

Mandated Costs: The adopted budget increases the Mandate Block Grant (MBG) allocation by $50 million, and the funds will be distributed to districts with high schools for graduation requirements. The budget suspends a variety of other mandates outside the MBG. Districts opting to accept the MBG will receive $28 per ADA for grades K-8, and $56 per ADA for grades 9-12. Charter schools will receive $14 per ADA for grades K-8, and $42 per ADA for grades 9-12. COEs will receive $28 per ADA grades K-8 and $56 per ADA grades 9-12. The Governor proposes adding three additional mandates to the block grant starting in 2014-15 - Uniform Complaint Procedures, Public Contracts, and Charter Schools IV - without proposing any increase to the amount of the block grant.

LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. However, the budget does not include funding for mandated cost claims, although the Governor does suggest plans to retire outstanding claims in the 2015-16 through 2017-18 timeframe.

Routine Restricted Maintenance: LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe, clean and in good repair.

Regional Programs: Because the LCFF permanently eliminates a wide range of regional programs as separate identified funding streams, districts receiving regionalized services or funding through another LEA should be aware that the regional provider may not be able to sustain these services indefinitely without district contributions. Examples of programs that are often operated regionally include ROC/P, BTSA, and CTAP, among others. All former Tier III regional programs may be diminished over time by rising costs and competing priorities under the LCFF's flexibility.

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Child Care

The 2014-15 budget does not include funding for cost of living adjustments (COLA) for child development programs. Fees still must be assessed and collected for families with children in part-day preschool programs, families receiving wraparound childcare services, or both; fees cannot exceed 10% of the family's total income. The budget includes $10 million to serve an additional 3,300 full-day children in general child care programs, alternative payment programs, and migrant child care.

FY 2014-15 Budget Proposal for Child Care and ECE

- **General Child Care:** $478 million. Slight decrease to CCTR programs ($4.9 million).
- **State Preschool**: $509 million. Slight increase to Part-Day CSPP ($2.1 million). Continues one-time only funding from 2013-14. Reflects a growth of 0.42%.
- **Alternative Payment**: $179 million. Slight decrease to APP ($1.8 million).
- **CalWORKs Child Care:** Funded based on use/demand projections. Right now: Stage 1 decrease ($22 million). Stage 2 slight increase ($6 million). Stage 3 slight increase ($2.7 million).
- **Migrant Day Care**: $26.8 million. Slight decrease ($0.2 million).
- **Quality Improvement:** $49.8 million. Slight decrease ($1.5 million).
- **Resource and Referral:** $18.7 million. Remains flat.
- **COLA**: None, except for American Indian Early Childhood Education, American Indian Education Centers, Child Nutrition, and Special Education. (COLA for General Child Care programs eliminated until 2015-16.)
- **Growth**: The population of children 0-4 years has increased slightly and, therefore, a growth factor (0.42%) is applied.
- **Reimbursement**: No change to standard reimbursement rate or regional market rate. However, 2004 market (2005 survey) is still the basis of reimbursement cap.

On January 6, 2014, Senate Democrats introduced SB 837 (Steinberg), the Kindergarten Readiness Act of 2014, which calls for an expansion of TK to all 4-year-olds over a five year phase-in, starting in 2015-16 and continuing through 2019-20. However, the Governor did not include the TK expansion in the budget proposal.

Common Core Implementation Grant

To support the implementation of the Common Core State Standards, apportionments were made from funds provided in Assembly Bill (AB) 86, Section 85. Apportionment letters were issued August 23, 2013.

School districts, county offices of education, charter schools, and state special schools receiving these funds may encumber the funds any time during the 2013-14 or 2014-15 fiscal years. LEAs shall expend funds for any of the following purposes:

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- Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted pursuant to Sections 60605.8, 60605.11, 60605.85, and 60811.3 of the Education Code.

- Instructional materials aligned to the academic content standards referenced above.

- Integration of the academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for administering computer-based assessments.

As a condition of receiving these funds, the LEA must develop and adopt a plan delineating how funds shall be spent. The plan shall be explained in a public meeting of the LEA's governing board before its adoption in a subsequent public meeting and can be as simple as stating that the funds will be spent on the categories allowed (see above). Even if the details of a district's Common Core implementation needs are unknown at this time, districts are encouraged to move forward with board adoption of a high level plan per the broad categories above to ensure compliance with the plan requirement. Detailed expenditure information is due to the CDE at the end of fiscal year 2014-15. The method for this report has yet to be determined.

Per AB 86, the CDE allocated per-pupil funding based on prior-year enrollment data. The per-pupil award amount is $200.96 per pupil using CALPADS fall enrollment data as of October 2012 that was certified on or before May 24, 2013. The first half of the allocation was received August 2013 and the final allocation was received October 2013.

These funds should be accounted for using Resource Code 7405 and Revenue Object Code 8590. Expenditure of funds will be subject to the annual audit required by EC 41020. Indirect costs are allowed at the LEA approved rate.

Federal Funding / Sequestration

On January 18, 2014, the President signed the Consolidated Appropriations Act, which finalized fiscal year (FY) 2014 funding for all government agencies including Education and ends the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act is still in effect until 2023, and its sequestration elements still could come into play in future years.

The Labor, Health and Human Services and Education section of the Consolidated Appropriations Act funds Title I at $14.38 billion with a $624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is $11.4 billion with a $497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the 5.23% sequestration cuts these programs experienced in FY 2013. Districts receiving Impact Aid funding will see the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid is now funded at $100 million above its pre-sequestration FY 2013 level.

An early estimate for FY 2014 is that California schools should receive an increase of approximately $60 million for Title I and $50 million for IDEA above the FY 2013 sequestration levels. California will need to submit a competitive application to obtain funding for a newly enacted preschool Early Childhood program, which will be jointly administered by the Departments of Health and Human Services and Education.

For Second Interim budget development and multiyear planning, continue to assume the 5.2% reduction in all federal education programs (child nutrition is exempt) for the 2013-14 school year. Federal funds received during school year 2013-14 were funded in FY 2013 and were subjected to the Budget Control Act sequestration cuts.

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For the 2014-15 school year, which is funded with FY 2014 funds, it is recommended that districts expect a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program will be funded at 5.0% above the FY 2013 sequestration levels. For years subsequent to 2014-15, it would be prudent to plan for possible additional reductions in federal funding until Congress resolves the federal deficit issues that led to sequestration.

Foster Youth Services

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. The State Budget removed Foster Youth Services from the list of categorical programs that are rolled into the LCFF. County superintendents retain the responsibility to coordinate services for foster youth between child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records between those agencies.

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants. The Governor also now includes foster youth as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

AB 97 required the state Department of Social Services to enter into an MOU with the CDE to share data related to pupils in foster care. The CDE is then required to inform LEAs, at least weekly, of any pupils enrolled in their schools who are in foster care to ensure these students receive the appropriate educational support and services.

CDE and the California Department of Social Services (CDSS) have entered into an MOU to conduct statewide matching of student data to foster data to ensure that foster youth are included in the unduplicated count. Any matches that are not already reported as foster youth in an LEA's Fall 1 CALPADS data will be included in the LEA's unduplicated count by CDE.

The CDE and the CDSS are still working to amend the initial MOU to enable the weekly redisclosure of foster data to LEAs, and CDE is simultaneously developing the required CALPADS functionality. Implementation of this new functionality is scheduled for late fall 2014.

Medi-Cal Administrative Activities

Since June 2012, all California School-Based Medi-Cal Administrative Activities (MAA or SMAA) claims have been deferred due to the Centers for Medicare and Medicaid Services (CMS) review of SMAA invoices from three local education agencies (LEAs). The Department of Health Care Services requested that California be allowed to make interim claims, and CMS approved the request only for 2012-13.

DHCS collaborated with the local educational consortiums (LECs) and local government agencies (LGAs) to develop the CMS-required Random Moment Time Study (RMTS) methodology. However, due to concerns raised by various school-based associations, this process took longer than anticipated and California was unable to finalize the new plan prior to the 2013-14 claiming year. DHCS submitted a draft implementation plan to CMS in October 2013. To ensure LEAs could continue to claim SMAA reimbursement, DHCS requested California be allowed to interim claim for another year.

In October 2013, CMS granted conditional approval of interim claiming for 2013-14 and included a timeline delineating the milestones that must be met by DHCS to ensure implementation of the new RMTS claiming plan by July 1, 2014.

Unfortunately, the submission of the revised draft RMTS claiming plan to CMS was delayed to mid-January to allow time for further discussions about the proposed plan with certain school-based associations. DHCS posted the December 2013 draft of the 2014-15 California SMAA Manual, with the RMTS plan, and revised DHCS Milestones to CMS Submission. DHCS reported that submission of required documentation to CMS

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was completed and that LECs/LGAs could continue the request for proposal (RFP) process to select one single type of RMTS software for LECs and one for LGAs.

On February 21, 2014 DHCS posted the following announcement regarding the SMAA Implementation Plan for 2014-15 and a request for one additional year of interim claiming:

> *Due to concerns raised by school districts and other organizations, the California Health and Human Services Agency and the Department of Health Care Services (DHCS) have made a request to the federal Centers for Medicare and Medicaid Services (CMS) to delay the implementation of the revised School-Based Medi-Cal Administrative Activities (SMAA) program implementation plan effective date, from July 1, 2014 to July 1, 2015 and allow for one additional year of interim claiming. DHCS will inform you of the outcome of such request as soon as we hear back.*

As of this writing, the DHCS has not informed LEAs, LECs, and LGAs of the 2014-15 SMAA program status. LECs and LGAs have completed their respective RFP processes for RMTS. LEAs and their SMAA program consultants/vendors continue to work diligently with LECs and LGAs to meet all DHCS and CMS requirements to release LEAs from the deferral status and to prepare for 2014-15. Districts should contact their local LEC/LGA coordinator if they have questions about the RMTS methodology or the process under way in California.

Proposition 39

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Prop. 39, the California Clean Energy Jobs Act. Prop. 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities.

For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2013-14 the total funding is projected to be $428 million. K-12 education (school districts, charter schools, and county offices of education) will be allocated $381 million of the total, with LEA distributions based 85% on a per-ADA allocation (second principal apportionment of prior year) and 15% on the basis of free and reduced price meal-eligible students (prior year). The CDE has posted 2013-14 entitlement amounts, but specifies that these amounts are subject to revision. They are available at: http://www.cde.ca.gov/fg/fo/r14/prop39cceja13result.asp.

Minimum grants will be $15,000 plus free and reduced priced meals (FRMP) allotment for LEAs with 100 or less prior year P2 ADA, no less than $50,000 plus FRPM allotment for LEAs with more than 100 to 1,000 prior year P2 ADA, and no less than $100,000 plus FRPM allotment for LEAs with more than 1,000 but less than 2,000 prior year P2 ADA. In addition, LEAs with 1,000 or less prior year P2 ADA may receive advances on future allocations, allowing them to bundle two years of funding.

Note that the Prop. 39 legislation and the associated audit procedure (see *Audit Requirements* section) state that "an LEA may not use a sole source process to award funds, and that an LEA may use the best value criteria as defined in paragraph (1) of subdivision (c) of Section 20133 of the Public Contract Code." Clarification of the legislative intent is being sought, but at for now LEAs may want to seek legal counsel, and at a minimum will need to document that an appropriate competitive process is used in awarding any Prop. 39 funds.

LEAs with 2,000 or more prior year P2 ADA will receive their allocation based on a per-ADA allocation. LEAs that receive more than $1 million must spend at least 50% of the funding on projects larger than $250,000 that achieve substantial energy efficiency, clean energy and jobs benefits.

LEAs may pursue other programs and incentives to leverage Prop. 39 awards such as but not limited to: Bright Schools Program, California Conservation Corps, bond funding and local government program.

LEAs are expected to provide specific data to the Energy Commission including but not limited to an Energy Expenditure Plan with specific required elements, access to all utility data for the past 12 months, benchmarking data, cost efficiency analysis, and ongoing analysis.

Allowable uses of Prop. 39 funds include:

- Energy planning activities occurring on or after July 1, 2013
- Energy audits and energy surveys/assessments
- Prop. 39 program assistance
- Hiring or retaining of an energy manager with a maximum cost of 10% of the award or $100,000 each year
- Energy-related training for classified employees

The California Energy Commission (CEC) released guidelines in December 2013 outlining an eight-step process for participating in the Prop. 39 program, which includes an audit step. These guidelines are available at: http://www.energy.ca.gov/2013publications/CEC-400-2013-010/CEC-400-2013-010-CMF.pdf

LEAs should not commit the anticipated funds until they are familiar with the final guidelines and the criteria to enable them to apply and collect the funds.

The following websites contain additional information regarding the funding:

CDE: http:www.cde.ca.gov/fg/aa/ca/prop39cceja.asp

California Energy Commission: http://www.energy.ca.gov/efficiency/proposition39/faq.html

Special Education

Special education will continue to be funded outside the LCFF. For 2014-15, the Governor proposes funding a .85% COLA, which is estimated to be $4.39 per ADA. The estimated deficit in special education funding is 4.1%.

The state has convened a Special Education Task Force to focus on identifying the vision and mission for students with disabilities, and to propose possible reforms. See http://www.cde.ca.gov/be/pn/pn/ssetfprojectsummary.asp, and http://www.smcoe.k12.ca.us/spedtf/Pages/default.aspx for more details. The task force is expected to issue recommendations in late 2014.

In January, the Governor's proposed language would have authorized the CDE to assess a fee on LEAs that acquire accessible instructional materials for the visually impaired through the CDE clearinghouse. At the May Revision, this proposal was withdrawn.

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ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Place: 600 6th Street, Suite 400
Date: June 13, 2014

Public Hearing:

Place: Lincoln High School
Date: June 17, 2014
Time: 7:00 p.m.

Adoption Date: June 17, 2014

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

Contact person for additional information on the budget reports:

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

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

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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 budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 17, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

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ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

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Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	39,995,571.00	732,462.00	40,728,033.00	44,229,447.00	643,470.00	44,872,917.00	10.2%
2) Federal Revenue		8100-8299	1,170.00	2,990,557.00	2,991,727.00	1,170.00	2,318,025.00	2,319,195.00	-22.5%
3) Other State Revenue		8300-8599	1,056,917.00	2,394,208.00	3,451,125.00	1,035,942.00	1,013,887.00	2,049,829.00	-40.6%
4) Other Local Revenue		8600-8799	1,234,616.00	2,523,273.00	3,757,889.00	1,028,302.00	2,601,365.00	3,629,667.00	-3.4%
5) TOTAL, REVENUES			42,288,274.00	8,640,500.00	50,928,774.00	46,294,861.00	6,576,747.00	52,871,608.00	3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,674,922.00	4,195,867.00	24,870,789.00	21,563,147.00	4,131,053.00	25,694,200.00	3.3%
2) Classified Salaries		2000-2999	4,399,494.00	2,288,165.00	6,687,659.00	4,768,867.00	2,465,755.00	7,234,622.00	8.2%
3) Employee Benefits		3000-3999	7,935,670.00	2,201,706.00	10,137,376.00	8,896,915.00	2,453,541.00	11,350,456.00	12.0%
4) Books and Supplies		4000-4999	1,268,769.00	2,912,568.00	4,181,337.00	1,847,621.00	587,445.00	2,435,066.00	-41.8%
5) Services and Other Operating Expenditures		5000-5999	3,092,485.00	1,663,636.00	4,756,121.00	3,012,165.00	1,038,453.00	4,050,618.00	-14.8%
6) Capital Outlay		6000-6999	120,500.00	12,000.00	132,500.00	83,250.00	12,000.00	95,250.00	-28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,228,690.00	0.00	2,228,690.00	2,228,238.00	0.00	2,228,238.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(954,164.00)	841,154.00	(113,010.00)	(679,128.00)	568,226.00	(110,902.00)	-1.9%
9) TOTAL, EXPENDITURES			38,766,366.00	14,115,096.00	52,881,462.00	41,721,075.00	11,256,473.00	52,977,548.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,521,908.00	(5,474,596.00)	(1,952,688.00)	4,573,786.00	(4,679,726.00)	(105,940.00)	-94.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,360.00	0.00	23,360.00	23,360.00	0.00	23,360.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,363,345.00)	4,363,345.00	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,386,705.00)	4,363,345.00	(23,360.00)	(4,489,366.00)	4,466,006.00	(23,360.00)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(864,797.00)	(1,111,251.00)	(1,976,048.00)	84,420.00	(213,720.00)	(129,300.00)	-93.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,492,096.00	1,385,237.00	7,877,333.00	5,627,299.00	273,986.00	5,901,285.00	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,492,096.00	1,385,237.00	7,877,333.00	5,627,299.00	273,986.00	5,901,285.00	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,492,096.00	1,385,237.00	7,877,333.00	5,627,299.00	273,986.00	5,901,285.00	-25.1%
2) Ending Balance, June 30 (E + F1e)			5,627,299.00	273,986.00	5,901,285.00	5,711,719.00	60,266.00	5,771,985.00	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	389,133.00	300.00	389,433.00	389,133.00	0.00	389,133.00	-0.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	273,986.00	273,986.00	0.00	71,350.00	71,350.00	-74.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,587,145.00	0.00	1,587,145.00	1,590,027.00	0.00	1,590,027.00	0.2%
Unassigned/Unappropriated Amount		9790	3,646,021.00	(300.00)	3,645,721.00	3,727,559.00	(11,084.00)	3,716,475.00	1.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,629,693.94	(2,246,096.80)	9,383,597.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	857.15	0.00	857.15				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(0.10)	14,840.59	14,840.49				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	300.00	300.00				
8) Other Current Assets		9340	1,716.97	0.00	1,716.97				
9) TOTAL, ASSETS			11,637,267.96	(2,230,956.21)	9,406,311.75				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	42,406.98	116,239.37	158,646.35				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	77,179.41	0.00	77,179.41				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			119,586.39	116,239.37	235,825.76				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			11,517,681.57	(2,347,195.58)	9,170,485.99				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,422,582.00	0.00	8,422,582.00	11,864,930.00	0.00	11,864,930.00	40.9%
Education Protection Account State Aid - Current Year		8012	6,192,463.00	0.00	6,192,463.00	6,259,856.00	0.00	6,259,856.00	1.1%
State Aid - Prior Years		8019	110,086.00	0.00	110,086.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	325,447.00	0.00	325,447.00	325,447.00	0.00	325,447.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,085,802.00	0.00	32,085,802.00	33,125,466.00	0.00	33,125,466.00	3.2%
Unsecured Roll Taxes		8042	869,320.00	0.00	869,320.00	869,320.00	0.00	869,320.00	0.0%
Prior Years' Taxes		8043	(30,908.00)	0.00	(30,908.00)	(30,908.00)	0.00	(30,908.00)	0.0%
Supplemental Taxes		8044	234,861.00	0.00	234,861.00	234,861.00	0.00	234,861.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	430,577.00	0.00	430,577.00	430,577.00	0.00	430,577.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	740,357.00	0.00	740,357.00	740,357.00	0.00	740,357.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,380,587.00	0.00	49,380,587.00	53,819,906.00	0.00	53,819,906.00	9.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,385,016.00)	0.00	(9,385,016.00)	(9,590,459.00)	0.00	(9,590,459.00)	2.2%
Property Taxes Transfers		8097	0.00	732,462.00	732,462.00	0.00	643,470.00	643,470.00	-12.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,996,571.00	732,462.00	40,728,033.00	44,229,447.00	643,470.00	44,872,917.00	10.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	995,436.00	995,436.00	0.00	1,059,518.00	1,059,518.00	6.4%
Special Education Discretionary Grants		8182	0.00	181,306.00	181,306.00	0.00	181,266.00	181,266.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,431,136.00	1,431,136.00		867,643.00	867,643.00	-39.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		152,919.00	152,919.00		90,129.00	90,129.00	-41.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		103,751.00	103,751.00		69,057.00	69,057.00	-33.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		40,129.00	40,129.00		36,196.00	36,196.00	-9.8%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,170.00	85,880.00	87,050.00	1,170.00	14,216.00	15,386.00	-82.3%
TOTAL, FEDERAL REVENUE			1,170.00	2,990,557.00	2,991,727.00	1,170.00	2,318,025.00	2,319,195.00	-22.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	217,259.00	0.00	217,259.00	224,246.00	0.00	224,246.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	792,082.00	192,367.00	984,449.00	798,966.00	190,230.00	989,196.00	0.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		378,000.00	378,000.00		378,000.00	378,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		50,000.00	50,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,325,952.00	1,325,952.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	47,576.00	447,889.00	495,465.00	12,730.00	445,657.00	458,387.00	-7.5%
TOTAL, OTHER STATE REVENUE			1,056,917.00	2,394,208.00	3,451,125.00	1,035,942.00	1,013,887.00	2,049,829.00	-40.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	61,180.00	61,180.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Interest		8660	167,174.00	0.00	167,174.00	160,000.00	0.00	160,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	0.00	70,000.00	75,000.00	0.00	75,000.00	7.1%
Interagency Services		8677	243,302.00	0.00	243,302.00	243,302.00	0.00	243,302.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	604,140.00	144,733.00	748,873.00	400,000.00	0.00	400,000.00	-46.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,317,360.00	2,317,360.00		2,601,365.00	2,601,365.00	12.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,234,616.00	2,523,273.00	3,757,889.00	1,028,302.00	2,601,365.00	3,629,667.00	-3.4%
TOTAL, REVENUES			42,288,274.00	8,640,500.00	50,928,774.00	46,294,861.00	6,576,747.00	52,871,608.00	3.8%

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Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,896,275.00	3,605,549.00	21,501,824.00	18,834,933.00	3,464,343.00	22,299,276.00	3.7%
Certificated Pupil Support Salaries		1200	738,244.00	195,671.00	933,915.00	757,313.00	229,694.00	987,007.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,989,935.00	181,414.00	2,171,349.00	1,909,811.00	212,412.00	2,122,223.00	-2.3%
Other Certificated Salaries		1900	50,468.00	213,233.00	263,701.00	61,090.00	224,604.00	285,694.00	8.3%
TOTAL, CERTIFICATED SALARIES			20,674,922.00	4,195,867.00	24,870,789.00	21,563,147.00	4,131,053.00	25,694,200.00	3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	188,921.00	1,467,704.00	1,656,625.00	184,619.00	1,601,205.00	1,785,824.00	7.8%
Classified Support Salaries		2200	1,653,049.00	307,005.00	1,960,054.00	1,797,616.00	327,735.00	2,125,351.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	343,497.00	324,343.00	667,840.00	405,351.00	346,108.00	751,459.00	12.5%
Clerical, Technical and Office Salaries		2400	1,956,423.00	155,500.00	2,111,923.00	2,061,606.00	164,856.00	2,226,462.00	5.4%
Other Classified Salaries		2900	257,604.00	33,613.00	291,217.00	319,675.00	25,851.00	345,526.00	18.6%
TOTAL, CLASSIFIED SALARIES			4,399,494.00	2,288,165.00	6,687,659.00	4,768,867.00	2,465,755.00	7,234,622.00	8.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,682,195.00	332,385.00	2,014,580.00	2,019,223.00	375,403.00	2,394,626.00	18.9%
PERS		3201-3202	708,614.00	370,258.00	1,078,872.00	520,297.00	271,500.00	791,797.00	-26.6%
OASDI/Medicare/Alternative		3301-3302	610,756.00	230,654.00	841,410.00	642,766.00	237,260.00	880,026.00	4.6%
Health and Welfare Benefits		3401-3402	4,254,883.00	1,161,959.00	5,416,842.00	4,873,026.00	1,427,008.00	6,300,034.00	16.3%
Unemployment Insurance		3501-3502	15,244.00	3,740.00	18,984.00	14,837.00	3,179.00	18,016.00	-5.1%
Workers' Compensation		3601-3602	233,709.00	59,946.00	293,655.00	328,397.00	80,697.00	409,094.00	39.3%
OPEB, Allocated		3701-3702	228,882.00	0.00	228,882.00	197,596.00	0.00	197,596.00	-13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	201,387.00	42,764.00	244,151.00	300,773.00	58,494.00	359,267.00	47.1%
TOTAL, EMPLOYEE BENEFITS			7,935,670.00	2,201,706.00	10,137,376.00	8,896,915.00	2,453,541.00	11,350,456.00	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	139,273.00	532,315.00	671,588.00	50,000.00	180,000.00	230,000.00	-65.8%
Books and Other Reference Materials		4200	20,786.00	22,550.00	43,336.00	2,100.00	0.00	2,100.00	-95.2%
Materials and Supplies		4300	895,649.00	1,957,914.00	2,853,563.00	1,692,961.00	392,245.00	2,085,206.00	-26.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	213,061.00	399,789.00	612,850.00	102,560.00	15,200.00	117,760.00	-80.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,268,769.00	2,912,568.00	4,181,337.00	1,847,621.00	587,445.00	2,435,066.00	-41.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,005.00	121,190.00	161,195.00	26,359.00	66,282.00	92,641.00	-42.5%
Dues and Memberships		5300	26,573.00	1,565.00	28,138.00	19,190.00	0.00	19,190.00	-31.8%
Insurance		5400 - 5450	331,164.00	0.00	331,164.00	335,957.00	0.00	335,957.00	1.4%
Operations and Housekeeping Services		5500	1,539,642.00	1,500.00	1,541,142.00	1,557,100.00	1,500.00	1,558,600.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,320.00	120,270.00	308,590.00	89,700.00	56,600.00	146,300.00	-52.6%
Transfers of Direct Costs		5710	(13,904.00)	13,904.00	0.00	(8,650.00)	8,650.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	834,663.00	1,398,007.00	2,232,670.00	853,437.00	899,021.00	1,752,458.00	-21.5%
Communications		5900	146,022.00	7,200.00	153,222.00	139,072.00	6,400.00	145,472.00	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,092,485.00	1,663,636.00	4,756,121.00	3,012,165.00	1,038,453.00	4,050,618.00	-14.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,500.00	0.00	7,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	113,000.00	0.00	113,000.00	83,250.00	0.00	83,250.00	-26.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	12,000.00	12,000.00	0.00	12,000.00	12,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,500.00	12,000.00	132,500.00	83,250.00	12,000.00	95,250.00	-28.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,839,557.00	0.00	1,839,557.00	1,839,557.00	0.00	1,839,557.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	425.00	0.00	425.00	434.00	0.00	434.00	2.1%
Other Debt Service - Principal		7439	388,708.00	0.00	388,708.00	388,247.00	0.00	388,247.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,228,690.00	0.00	2,228,690.00	2,228,238.00	0.00	2,228,238.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(841,154.00)	841,154.00	0.00	(568,226.00)	568,226.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(113,010.00)	0.00	(113,010.00)	(110,902.00)	0.00	(110,902.00)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(954,164.00)	841,154.00	(113,010.00)	(679,128.00)	568,226.00	(110,902.00)	-1.9%
TOTAL, EXPENDITURES			38,766,366.00	14,115,096.00	52,881,462.00	41,721,075.00	11,256,473.00	52,977,548.00	0.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	0.00	23,360.00	23,360.00	0.00	23,360.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	0.00	23,360.00	23,360.00	0.00	23,360.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,363,345.00)	4,363,345.00	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,363,345.00)	4,363,345.00	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,386,705.00)	4,363,345.00	(23,360.00)	(4,489,366.00)	4,466,006.00	(23,360.00)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	128,520.00	28.5%
5) TOTAL, REVENUES			148,322.00	176,842.00	19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,436.00	7,823.00	5.2%
2) Classified Salaries		2000-2999	114,836.00	110,293.00	-4.0%
3) Employee Benefits		3000-3999	47,690.00	48,014.00	0.7%
4) Books and Supplies		4000-4999	20,129.00	13,496.00	-33.0%
5) Services and Other Operating Expenditures		5000-5999	4,900.00	4,900.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,699.00	11,274.00	-23.3%
9) TOTAL, EXPENDITURES			209,690.00	195,800.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,368.00)	(18,958.00)	-69.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,360.00	23,360.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,360.00	23,360.00	0.0%

8.8.73

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,008.00)	4,402.00	-111.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,204.00	39,196.00	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,204.00	39,196.00	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,204.00	39,196.00	-49.2%
2) Ending Balance, June 30 (E + F1e)			39,196.00	43,598.00	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,196.00	43,598.00	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.14

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,332.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,434.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,766.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,726.09		

8,875

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,322.00	48,322.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

8,876

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	128,520.00	28.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	128,520.00	28.5%
TOTAL, REVENUES			148,322.00	176,842.00	19.2%

8.8.77

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,436.00	7,823.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,436.00	7,823.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,460.00	56,817.00	-1.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	21,116.00	22,794.00	7.9%
Clerical, Technical and Office Salaries		2400	15,558.00	14,656.00	-5.8%
Other Classified Salaries		2900	20,702.00	16,026.00	-22.6%
TOTAL, CLASSIFIED SALARIES			114,836.00	110,293.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,908.00	4,097.00	4.8%
PERS		3201-3202	11,733.00	7,722.00	-34.2%
OASDI/Medicare/Alternative		3301-3302	6,135.00	5,472.00	-10.8%
Health and Welfare Benefits		3401-3402	24,039.00	28,705.00	19.4%
Unemployment Insurance		3501-3502	61.00	56.00	-8.2%
Workers' Compensation		3601-3602	1,139.00	1,460.00	28.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	675.00	502.00	-25.6%
TOTAL, EMPLOYEE BENEFITS			47,690.00	48,014.00	0.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,129.00	13,496.00	-33.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,129.00	13,496.00	-33.0%

8.8.78

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%
Communications		5900	400.00	400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,900.00	4,900.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

8.8.79

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,699.00	11,274.00	-23.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,699.00	11,274.00	-23.3%
TOTAL, EXPENDITURES			209,690.00	195,800.00	-6.6%

8,880

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	23,360.00	23,360.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,360.00	23,360.00	0.0%

8.8.81

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,212.00	0.00	-100.0%
3) Other State Revenue		8300-8599	220,123.00	258,258.00	17.3%
4) Other Local Revenue		8600-8799	76,450.00	13,000.00	-83.0%
5) TOTAL, REVENUES			297,785.00	271,258.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	42,148.00	44,328.00	5.2%
2) Classified Salaries		2000-2999	114,850.00	119,980.00	4.5%
3) Employee Benefits		3000-3999	68,509.00	68,162.00	-0.5%
4) Books and Supplies		4000-4999	20,212.00	13,000.00	-35.7%
5) Services and Other Operating Expenditures		5000-5999	4,406.00	4,406.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,580.00	15,267.00	-7.9%
9) TOTAL, EXPENDITURES			279,705.00	265,143.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,080.00	6,115.00	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8.82

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,080.00	6,115.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,595.00	26,675.00	210.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,595.00	26,675.00	210.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,595.00	26,675.00	210.4%
2) Ending Balance, June 30 (E + F1e)			26,675.00	32,790.00	22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,675.00	32,790.00	22.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.83

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,331.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,331.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	628.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	335.00		
6) TOTAL, LIABILITIES			963.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,367.83		

8.8.84

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,212.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,212.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	207,123.00	258,258.00	24.7%
All Other State Revenue	All Other	8590	13,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			220,123.00	258,258.00	17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	63,450.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,000.00	13,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,450.00	13,000.00	-83.0%
TOTAL, REVENUES			297,785.00	271,258.00	-8.9%

8.8.85

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,148.00	44,328.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,148.00	44,328.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	107,308.00	111,782.00	4.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,542.00	8,198.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,850.00	119,980.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,563.00	4,808.00	5.4%
PERS		3201-3202	14,681.00	10,011.00	-31.8%
OASDI/Medicare/Alternative		3301-3302	8,227.00	8,471.00	3.0%
Health and Welfare Benefits		3401-3402	38,242.00	42,186.00	10.3%
Unemployment Insurance		3501-3502	79.00	79.00	0.0%
Workers' Compensation		3601-3602	1,462.00	2,038.00	39.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,255.00	569.00	-54.7%
TOTAL, EMPLOYEE BENEFITS			68,509.00	68,162.00	-0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,000.00	1,500.00	-62.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,212.00	11,500.00	-29.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,212.00	13,000.00	-35.7%

8.8.86

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	900.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,506.00	2,506.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,406.00	4,406.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,580.00	15,267.00	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,580.00	15,267.00	-7.9%
TOTAL, EXPENDITURES			279,705.00	265,143.00	-5.2%

8.8.87

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

8.8.88

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	965,000.00	965,000.00	0.0%
3) Other State Revenue		8300-8599	77,000.00	77,000.00	0.0%
4) Other Local Revenue		8600-8799	617,735.00	597,000.00	-3.4%
5) TOTAL, REVENUES			1,659,735.00	1,639,000.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	651,053.00	703,637.00	8.1%
3) Employee Benefits		3000-3999	309,375.00	315,118.00	1.9%
4) Books and Supplies		4000-4999	641,685.00	641,700.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,510.00	31,575.00	-2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,731.00	84,361.00	3.2%
9) TOTAL, EXPENDITURES			1,716,354.00	1,776,391.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,619.00)	(137,391.00)	142.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8.89

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,619.00)	(137,391.00)	142.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,243.00	163,624.00	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,243.00	163,624.00	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,243.00	163,624.00	-25.7%
2) Ending Balance, June 30 (E + F1e)			163,624.00	26,233.00	-84.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,487.75	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	144,136.25	26,233.00	-81.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.90

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,346.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,487.75		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,425.00		
9) TOTAL, ASSETS			125,259.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	139.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			139.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			125,119.79		

8.8.91

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	965,000.00	965,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			965,000.00	965,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	77,000.00	77,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			77,000.00	77,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	570,000.00	570,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,035.00	27,000.00	-42.6%
TOTAL, OTHER LOCAL REVENUE			617,735.00	597,000.00	-3.4%
TOTAL, REVENUES			1,659,735.00	1,639,000.00	-1.2%

8.8.92

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	530,447.00	575,161.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	82,851.00	88,353.00	6.6%
Clerical, Technical and Office Salaries		2400	32,755.00	35,123.00	7.2%
Other Classified Salaries		2900	5,000.00	5,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			651,053.00	703,637.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	90,347.00	62,720.00	-30.6%
OASDI/Medicare/Alternative		3301-3302	46,715.00	50,453.00	8.0%
Health and Welfare Benefits		3401-3402	163,017.00	189,935.00	16.5%
Unemployment Insurance		3501-3502	305.00	330.00	8.2%
Workers' Compensation		3601-3602	5,875.00	8,516.00	45.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,116.00	3,164.00	1.5%
TOTAL, EMPLOYEE BENEFITS			309,375.00	315,118.00	1.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,185.00	75,200.00	1.4%
Noncapitalized Equipment		4400	1,000.00	0.00	-100.0%
Food		4700	566,500.00	566,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			641,685.00	641,700.00	0.0%

8.8.93

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	825.00	800.00	-3.0%
Dues and Memberships		5300	445.00	275.00	-38.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,140.00	16,000.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,100.00	13,100.00	0.0%
Communications		5900	2,000.00	1,400.00	-30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,510.00	31,575.00	-2.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	81,731.00	84,361.00	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,731.00	84,361.00	3.2%
TOTAL, EXPENDITURES			1,716,354.00	1,776,391.00	3.5%

8.8.94

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

8,8,95

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,500.00	0.00	-100.0%
5) TOTAL, REVENUES			26,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	118,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	198,700.00	111,000.00	-44.1%
6) Capital Outlay		6000-6999	135,355.00	388,000.00	186.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			452,555.00	499,000.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(426,055.00)	(499,000.00)	17.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8.96

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(426,055.00)	(499,000.00)	17.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,423,390.00	1,997,335.00	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,423,390.00	1,997,335.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,423,390.00	1,997,335.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			1,997,335.00	1,498,335.00	-25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,997,335.00	1,498,335.00	-25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.97

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,126,421.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,126,421.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,800.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,800.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,121,621.92		

8.898

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,500.00	0.00	-100.0%
TOTAL, REVENUES			26,500.00	0.00	-100.0%

8.8.99

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	75,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			118,500.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,900.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

8.8.100

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	195,700.00	110,000.00	-43.8%
Communications		5900	1,100.00	1,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,700.00	111,000.00	-44.1%
CAPITAL OUTLAY					
Land		6100	25,000.00	25,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	110,355.00	363,000.00	228.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,355.00	388,000.00	186.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			452,555.00	499,000.00	10.3%

8.8.101

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

8.8.102

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

8.8.103

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,371,060.00	1,375,000.00	0.3%
5) TOTAL, REVENUES			1,371,060.00	1,375,000.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,024.00	111,641.00	5.3%
3) Employee Benefits		3000-3999	42,225.00	42,192.00	-0.1%
4) Books and Supplies		4000-4999	500.00	300.00	-40.0%
5) Services and Other Operating Expenditures		5000-5999	97,850.00	57,700.00	-41.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			246,599.00	211,833.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,124,461.00	1,163,167.00	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	650,000.00	-18.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(800,000.00)	(650,000.00)	-18.8%

8.8.104

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,461.00	513,167.00	58.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,822.00	617,283.00	110.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,822.00	617,283.00	110.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,822.00	617,283.00	110.8%
2) Ending Balance, June 30 (E + F1e)			617,283.00	1,130,450.00	83.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	617,283.00	1,130,450.00	83.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.105

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,625,479.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,625,479.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,625,479.88		

8.8.106

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	5,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,363,060.00	1,370,000.00	0.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,371,060.00	1,375,000.00	0.3%
TOTAL, REVENUES			1,371,060.00	1,375,000.00	0.3%

8.8.107

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,747.00	103,785.00	4.0%
Clerical, Technical and Office Salaries		2400	6,277.00	7,856.00	25.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,024.00	111,641.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,098.00	12,735.00	-20.9%
OASDI/Medicare/Alternative		3301-3302	7,699.00	8,070.00	4.8%
Health and Welfare Benefits		3401-3402	16,584.00	18,749.00	13.1%
Unemployment Insurance		3501-3502	52.00	53.00	1.9%
Workers' Compensation		3601-3602	949.00	1,333.00	40.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	843.00	1,252.00	48.5%
TOTAL, EMPLOYEE BENEFITS			42,225.00	42,192.00	-0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	300.00	-40.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	300.00	-40.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,350.00	2,700.00	14.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	95,500.00	55,000.00	-42.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,850.00	57,700.00	-41.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			246,599.00	211,833.00	-14.1%

8.8.109

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	650,000.00	-18.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	650,000.00	-18.8%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(650,000.00)	-18.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	18,000.00	-28.0%
5) TOTAL, REVENUES			25,000.00	18,000.00	-28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,010.00	0.00	-100.0%
6) Capital Outlay		6000-6999	752,990.00	883,278.00	17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			782,000.00	883,278.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(757,000.00)	(865,278.00)	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8.111

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(757,000.00)	(865,278.00)	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,549,616.00	1,792,616.00	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,616.00	1,792,616.00	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,616.00	1,792,616.00	-29.7%
2) Ending Balance, June 30 (E + F1e)			1,792,616.00	927,338.00	-48.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,792,616.00	927,338.00	-48.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.112

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,926,046.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,926,046.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,926,046.84		

8.8.113

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	18,000.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	18,000.00	-28.0%
TOTAL, REVENUES			25,000.00	18,000.00	-28.0%

8.8.114

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

8.8.115

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,010.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,010.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	600,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	152,990.00	883,278.00	477.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			752,990.00	883,278.00	17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			782,000.00	883,278.00	13.0%

8.8.16

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

8.8.17

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

4.8.118

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	637,791.00	2,000.00	-99.7%
5) TOTAL, REVENUES			767,791.00	2,000.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,720.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	57,100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	662,195.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			725,015.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,776.00	2,000.00	-95.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

4.8.119

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,776.00	2,000.00	-95.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,782.00	255,558.00	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,782.00	255,558.00	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,782.00	255,558.00	20.1%
2) Ending Balance, June 30 (E + F1e)			255,558.00	257,558.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	255,558.00	257,558.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.12C

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,885.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			181,885.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			181,885.76		

8.8.14

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			130,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	637,791.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			637,791.00	2,000.00	-99.7%
TOTAL, REVENUES			767,791.00	2,000.00	-99.7%

8.8.122

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,720.00	0.00	-100.0%

8,8,123

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,100.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	14,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	639,595.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			662,195.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			725,015.00	0.00	-100.0%

8.8.14

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

8.8.125

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

8.8.126

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,786,471.00	5,640,000.00	-2.5%
5) TOTAL, REVENUES			5,786,471.00	5,640,000.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	42,075.00	75,575.00	79.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,053,650.00	8,624,754.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,096,225.00	8,700,329.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,309,754.00)	(3,060,329.00)	32.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	650,000.00	-18.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	650,000.00	-18.8%

8.8.127

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,509,754.00)	(2,410,329.00)	59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,154,642.00	13,644,888.00	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,154,642.00	13,644,888.00	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,154,642.00	13,644,888.00	-10.0%
2) Ending Balance, June 30 (E + F1e)			13,644,888.00	11,234,559.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,644,888.00	11,234,559.00	-17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.8.128

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,754,586.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,005,059.69		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,759,646.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,759,646.53		

8.8.129

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,360,941.00	5,450,000.00	1.7%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	90,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	325,530.00	100,000.00	-69.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,786,471.00	5,640,000.00	-2.5%
TOTAL, REVENUES			5,786,471.00	5,640,000.00	-2.5%

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Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

88.131

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	42,075.00	75,575.00	79.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,075.00	75,575.00	79.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,158,650.00	7,694,754.00	7.5%
Other Debt Service - Principal		7439	895,000.00	930,000.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,053,650.00	8,624,754.00	7.1%
TOTAL, EXPENDITURES			8,096,225.00	8,700,329.00	7.5%

8.8.132

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	650,000.00	-18.8%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	650,000.00	-18.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

8.8.133

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	650,000.00	-18.8%

8.8.134

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	0.0%
5) TOTAL, REVENUES			70.00	70.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70.00	70.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8.135

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70.00	70.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,574.00	6,644.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,574.00	6,644.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,574.00	6,644.00	1.1%
2) Ending Net Position, June 30 (E + F1e)			6,644.00	6,714.00	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,644.00	6,714.00	1.1%

8.8.136

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,638.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,638.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

$8,137

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			6,638.15		

8.8.138

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	70.00	70.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	70.00	0.0%
TOTAL, REVENUES			70.00	70.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

8.8.139

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

8.8.140

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,000.00	2,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	2,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.8 14 (

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,332.00	161,332.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,332.00	161,332.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,332.00	161,332.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			161,332.00	161,332.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	161,332.00	161,332.00	0.0%

8.142

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	160,878.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			160,878.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

8.8.143

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			160,878.21		

8.8.144

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

8.7.14S

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

8.8.146

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,000.00	2,000.00	0.0%

8.8.14

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

8.8.148

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,424.74	6,424.74	6,424.74	6,494.96	6,494.96	6,494.96
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,424.74	6,424.74	6,424.74	6,494.96	6,494.96	6,494.96
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	27.06	27.06	27.06	27.06	27.06	27.06
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	27.06	27.06	27.06	27.06	27.06	27.06
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	6,451.80	6,451.80	6,451.80	6,522.02	6,522.02	6,522.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

8.8.149

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			4,847,777.00	2,711,364.00	1,019,979.00	5,663,031.00	2,913,655.00	1,056,403.00	18,916,789.00	10,745,372.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		906,239.00	906,239.00	1,631,231.00	1,631,231.00	1,631,231.00	1,631,231.00	1,631,231.00	1,631,231.00
Property Taxes	8020-8079		27,646.00	65.00	794,657.00		120,908.00	18,166,650.00	863,211.00	96.00
Miscellaneous Funds	8080-8099			(498,262.00)	(1,044,332.00)	(722,298.00)	(644,068.00)	(722,298.00)	(722,298.00)	(722,298.00)
Federal Revenue	8100-8299		8,199.00			69,123.00	140,264.00	15,077.00	4,229.00	22,446.00
Other State Revenue	8300-8599				3,070.00	27,267.00	525,571.00	152,043.00	158,243.00	26,728.00
Other Local Revenue	8600-8799		118,893.00	171,545.00	818,100.00	460,432.00	359,462.00	303,783.00	355,290.00	295,360.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,060,977.00	579,587.00	2,202,726.00	1,465,755.00	2,133,368.00	19,546,486.00	2,289,906.00	1,253,563.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,972,745.00	2,047,408.00	2,050,610.00	2,098,608.00	2,138,957.00	113,721.00	4,130,294.00	2,109,762.00
Classified Salaries	2000-2999		513,313.00	544,325.00	569,375.00	619,333.00	609,999.00	97,985.00	1,120,271.00	592,181.00
Employee Benefits	3000-3999		928,666.00	914,176.00	930,449.00	937,101.00	939,293.00	55,119.00	1,820,873.00	936,876.00
Books and Supplies	4000-4999		42,284.00	85,545.00	114,212.00	134,907.00	116,262.00	124,062.00	102,962.00	116,263.00
Services	5000-5999		66,363.00	351,149.00	254,712.00	409,194.00	252,655.00	218,080.00	291,655.00	240,758.00
Capital Outlay	6000-6599		0.00	1,017.00	70,558.00		8,591.00			
Other Outgo	7000-7499		384,552.00		443.00		887.00	443.00	443.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,907,923.00	3,943,620.00	3,990,359.00	4,199,143.00	4,066,644.00	609,410.00	7,466,498.00	3,995,840.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199				6,000,000.00				(3,000,000.00)	
Accounts Receivable	9200-9299		2,247,417.00	1,828,403.00	429,897.00	(210,302.00)	75,282.00	(272.00)	(64.00)	29,655.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,247,417.00	1,828,403.00	6,429,897.00	(210,302.00)	75,282.00	(272.00)	(3,000,064.00)	29,655.00
Liabilities										
Accounts Payable	9500-9599		1,536,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,536,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		0.00	710,533.00	1,672,648.00	6,430,685.00	(15,988.00)	76,024.00	(1,076,690.00)	(2,994,825.00)	30,895.00
E. NET INCREASE/DECREASE (B - C + D)			(2,136,413.00)	(1,691,385.00)	4,643,052.00	(2,749,376.00)	(1,857,252.00)	17,860,386.00	(8,171,417.00)	(2,711,382.00)
F. ENDING CASH (A + E)			2,711,364.00	1,019,979.00	5,663,031.00	2,913,655.00	1,056,403.00	18,916,789.00	10,745,372.00	8,033,990.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		8,033,990.00	4,672,997.00	11,087,492.00	6,863,323.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,631,231.00			4,893,692.00			18,124,787.00	18,124,786.00
Property Taxes	8020-8079	24,232.00	13,354,246.00		2,343,412.00			35,695,123.00	35,695,120.00
Miscellaneous Funds	8080-8099	(1,216,606.00)	(573,571.00)	(570,052.00)	(1,510,907.00)			(8,946,990.00)	(8,946,989.00)
Federal Revenue	8100-8299	84,851.00	715,287.00	357,390.00	902,329.00			2,319,195.00	2,319,195.00
Other State Revenue	8300-8599	57,101.00	244,279.00	20,287.00	835,240.00			2,049,829.00	2,049,829.00
Other Local Revenue	8600-8799	248,935.00	277,316.00	89,013.00	131,540.00			3,629,669.00	3,629,667.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		829,744.00	14,017,557.00	(103,362.00)	7,595,306.00	0.00	0.00	52,871,613.00	52,871,608.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,164,319.00	2,127,221.00	2,121,301.00	2,619,253.00			25,694,199.00	25,694,200.00
Classified Salaries	2000-2999	606,809.00	604,082.00	580,664.00	776,285.00			7,234,622.00	7,234,622.00
Employee Benefits	3000-3999	945,529.00	932,362.00	933,305.00	1,076,708.00			11,350,457.00	11,350,456.00
Books and Supplies	4000-4999	102,142.00	290,379.00	204,629.00	1,001,418.00			2,435,065.00	2,435,066.00
Services	5000-5999	469,191.00	327,369.00	275,146.00	894,354.00			4,050,626.00	4,050,618.00
Capital Outlay	6000-6599			6,392.00	8,690.00			95,248.00	95,250.00
Other Outgo	7000-7499	887.00	443.00	443.00	1,728,794.00			2,117,335.00	2,117,336.00
Interfund Transfers Out	7600-7629				23,360.00			23,360.00	23,360.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,288,877.00	4,281,856.00	4,121,880.00	8,128,862.00	0.00	0.00	53,000,912.00	53,000,908.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199		(3,000,000.00)					0.00	
Accounts Receivable	9200-9299	96,120.00	8,528.00		(4,504,664.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		96,120.00	(2,991,472.00)	0.00	(4,504,664.00)	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599	(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		98,140.00	(3,321,206.00)	1,073.00	(1,611,289.00)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,360,993.00)	6,414,495.00	(4,224,169.00)	(2,144,845.00)	0.00	0.00	(129,299.00)	(129,300.00)
F. ENDING CASH (A + E)		4,672,997.00	11,087,492.00	6,863,323.00	4,718,478.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,718,478.00	

1/31/87

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
	JUNE									
A. BEGINNING CASH			4,718,478.00	2,097,065.00	7,831,106.00	7,052,718.00	3,652,106.00	892,322.00	24,209,718.00	14,274,359.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		489,756.00	489,756.00	2,240,947.00	1,181,876.00	881,562.00	1,940,634.00	881,562.00	441,696.00
Property Taxes	8020-8079		35,049.00	82.00	1,007,445.00		156,046.00	23,446,354.00	1,114,083.00	124.00
Miscellaneous Funds	8080-8099			(571,451.00)	(1,197,734.00)	(828,396.00)	(738,674.00)	(828,396.00)	(828,396.00)	(828,396.00)
Federal Revenue	8100-8299		8,199.00			69,123.00	140,264.00	15,077.00	4,229.00	22,446.00
Other State Revenue	8300-8599				3,070.00	27,267.00	525,571.00	152,043.00	158,243.00	26,728.00
Other Local Revenue	8600-8799		118,893.00	171,545.00	818,100.00	460,432.00	359,462.00	303,783.00	355,290.00	295,360.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			651,897.00	89,932.00	2,871,828.00	910,302.00	1,324,231.00	25,029,495.00	1,685,011.00	(42,042.00)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,014,694.00	2,090,946.00	2,094,216.00	2,143,234.00	2,184,441.00	116,140.00	4,218,123.00	2,154,625.00
Classified Salaries	2000-2999		518,588.00	549,919.00	575,226.00	625,697.00	616,268.00	98,992.00	1,131,784.00	598,266.00
Employee Benefits	3000-3999		950,100.00	935,275.00	951,924.00	958,729.00	960,972.00	56,391.00	1,862,900.00	958,499.00
Books and Supplies	4000-4999		49,544.00	100,234.00	133,822.00	158,071.00	136,224.00	145,364.00	120,641.00	136,226.00
Services	5000-5999		66,365.00	351,148.00	254,712.00	409,195.00	252,655.00	218,079.00	291,654.00	240,759.00
Capital Outlay	6000-6599			1,017.00	70,558.00		8,592.00			
Other Outgo	7000-7499		384,552.00		443.00		887.00	443.00	443.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,983,843.00	4,028,539.00	4,080,901.00	4,294,926.00	4,160,039.00	635,409.00	7,625,545.00	4,088,375.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199			8,000,000.00					(4,000,000.00)	
Accounts Receivable	9200-9299		2,247,417.00	1,828,403.00	429,897.00	(210,302.00)	75,282.00	(272.00)	(64.00)	29,655.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,247,417.00	9,828,403.00	429,897.00	(210,302.00)	75,282.00	(272.00)	(4,000,064.00)	29,655.00
Liabilities										
Accounts Payable	9500-9599		1,536,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,536,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	710,533.00	9,672,648.00	430,685.00	(15,988.00)	76,024.00	(1,076,690.00)	(3,994,825.00)	30,895.00
E. NET INCREASE/DECREASE (B - C + D)			(2,621,413.00)	5,734,041.00	(778,388.00)	(3,400,612.00)	(2,759,784.00)	23,317,396.00	(9,935,359.00)	(4,099,522.00)
F. ENDING CASH (A + E)			2,097,065.00	7,831,106.00	7,052,718.00	3,652,106.00	892,322.00	24,209,718.00	14,274,359.00	10,174,837.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		10,174,837.00	6,927,335.00	16,571,423.00	12,155,767.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,008,007.00	555,571.00		2,178,464.00			13,289,831.00	13,289,831.00
Property Taxes	8020-8079	31,274.00	17,235,340.00		3,043,262.00			46,069,059.00	46,069,059.00
Miscellaneous Funds	8080-8099	(1,395,312.00)	(657,822.00)	(653,787.00)	(1,732,843.00)			(10,261,207.00)	(10,261,208.00)
Federal Revenue	8100-8299	84,851.00	715,287.00	357,390.00	902,329.00			2,319,195.00	2,319,195.00
Other State Revenue	8300-8599	57,101.00	244,279.00	20,287.00	835,240.00			2,049,829.00	2,049,829.00
Other Local Revenue	8600-8799	248,935.00	277,316.00	89,013.00	131,540.00			3,629,669.00	3,629,667.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,034,856.00	18,369,971.00	(187,097.00)	5,357,992.00	0.00	0.00	57,096,376.00	57,096,373.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,210,342.00	2,172,456.00	2,166,410.00	2,674,951.00			26,240,578.00	26,240,578.00
Classified Salaries	2000-2999	613,045.00	610,290.00	586,631.00	784,262.00			7,308,968.00	7,308,968.00
Employee Benefits	3000-3999	967,353.00	953,882.00	954,846.00	1,101,559.00			11,612,430.00	11,612,431.00
Books and Supplies	4000-4999	119,680.00	340,237.00	239,764.00	1,173,363.00			2,853,170.00	2,853,170.00
Services	5000-5999	469,191.00	327,369.00	275,146.00	894,351.00			4,050,624.00	4,050,618.00
Capital Outlay	6000-6599			6,392.00	8,690.00			95,249.00	95,250.00
Other Outgo	7000-7499	887.00	443.00	443.00	1,728,794.00			2,117,335.00	2,117,336.00
Interfund Transfers Out	7600-7629				773,360.00			773,360.00	773,360.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		4,380,498.00	4,404,677.00	4,229,632.00	9,139,330.00	0.00	0.00	55,051,714.00	55,051,711.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199		(4,000,000.00)					0.00	
Accounts Receivable	9200-9299	96,120.00	8,528.00		(4,504,664.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		96,120.00	(3,991,472.00)	0.00	(4,504,664.00)	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599	(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		98,140.00	(4,321,206.00)	1,073.00	(1,611,289.00)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,247,502.00)	9,644,088.00	(4,415,656.00)	(5,392,627.00)	0.00	0.00	2,044,662.00	2,044,662.00
F. ENDING CASH (A + E)		6,927,335.00	16,571,423.00	12,155,767.00	6,763,140.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,763,140.00	

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,229,447.00	9.55%	48,454,212.00	4.87%	50,811,834.00
2. Federal Revenues	8100-8299	1,170.00	0.00%	1,170.00	0.00%	1,170.00
3. Other State Revenues	8300-8599	1,035,942.00	0.00%	1,035,942.00	0.00%	1,035,942.00
4. Other Local Revenues	8600-8799	1,028,302.00	0.00%	1,028,302.00	0.00%	1,028,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,466,006.00)	13.66%	(5,076,006.00)	3.75%	(5,266,458.00)
6. Total (Sum lines A1 thru A5c)		41,828,855.00	8.64%	45,443,620.00	4.77%	47,610,790.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,563,147.00		22,022,773.00
b. Step & Column Adjustment				459,626.00		469,478.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,563,147.00	2.13%	22,022,773.00	2.13%	22,492,251.00
2. Classified Salaries						
a. Base Salaries				4,768,867.00		4,818,555.00
b. Step & Column Adjustment				49,688.00		50,187.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,768,867.00	1.04%	4,818,555.00	1.04%	4,868,742.00
3. Employee Benefits	3000-3999	8,896,915.00	2.75%	9,141,506.00	2.69%	9,387,572.00
4. Books and Supplies	4000-4999	1,847,621.00	8.66%	2,007,621.00	0.00%	2,007,621.00
5. Services and Other Operating Expenditures	5000-5999	3,012,165.00	0.00%	3,012,165.00	0.00%	3,012,165.00
6. Capital Outlay	6000-6999	83,250.00	0.00%	83,250.00	0.00%	83,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,228,238.00	0.00%	2,228,238.00	0.00%	2,228,238.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(679,128.00)	5.53%	(716,677.00)	1.53%	(727,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3210.62%	773,360.00	-96.98%	23,360.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,744,435.00	3.90%	43,370,791.00	0.01%	43,375,555.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		84,420.00		2,072,829.00		4,235,235.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,627,299.00		5,711,719.00		7,784,548.00
2. Ending Fund Balance (Sum lines C and D1)		5,711,719.00		7,784,548.00		12,019,783.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	394,133.00		394,133.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,590,027.00		1,651,551.00		1,657,408.00
2. Unassigned/Unappropriated	9790	3,727,559.00		5,738,864.00		10,357,375.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,711,719.00		7,784,548.00		12,019,783.00

8 8.154

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,590,027.00		1,651,551.00		1,657,408.00
c. Unassigned/Unappropriated	9790	3,727,559.00		5,738,864.00		10,357,375.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,317,586.00		7,390,415.00		12,014,783.00

F. ASSUMPTIONS

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

8.8.155

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	643,470.00	0.00%	643,470.00	0.00%	643,470.00
2. Federal Revenues	8100-8299	2,318,025.00	0.00%	2,318,025.00	0.00%	2,318,025.00
3. Other State Revenues	8300-8599	1,013,887.00	0.00%	1,013,887.00	0.00%	1,013,887.00
4. Other Local Revenues	8600-8799	2,601,365.00	0.00%	2,601,365.00	0.00%	2,601,365.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,466,006.00	13.66%	5,076,006.00	3.73%	5,265,155.00
6. Total (Sum lines A1 thru A5c)		11,042,753.00	5.52%	11,652,753.00	1.62%	11,841,902.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,131,053.00		4,217,805.00
b. Step & Column Adjustment				86,752.00		88,574.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,131,053.00	2.10%	4,217,805.00	2.10%	4,306,379.00
2. Classified Salaries						
a. Base Salaries				2,465,755.00		2,490,413.00
b. Step & Column Adjustment				24,658.00		47,175.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,465,755.00	1.00%	2,490,413.00	1.89%	2,537,588.00
3. Employee Benefits	3000-3999	2,453,541.00	0.71%	2,470,925.00	0.91%	2,493,433.00
4. Books and Supplies	4000-4999	587,445.00	43.94%	845,549.00	2.37%	865,549.00
5. Services and Other Operating Expenditures	5000-5999	1,038,453.00	0.00%	1,038,453.00	0.00%	1,038,453.00
6. Capital Outlay	6000-6999	12,000.00	0.00%	12,000.00	0.00%	12,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	568,226.00	6.61%	605,775.00	1.80%	616,667.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,256,473.00	3.77%	11,680,920.00	1.62%	11,870,069.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(213,720.00)		(28,167.00)		(28,167.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		273,986.00		60,266.00		32,099.00
2. Ending Fund Balance (Sum lines C and D1)		60,266.00		32,099.00		3,932.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	71,350.00		32,099.00		32,099.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(11,084.00)		0.00		(28,167.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,266.00		32,099.00		3,932.00

8.8.156

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

8.8.157

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,872,917.00	9.41%	49,097,682.00	4.80%	51,455,304.00
2. Federal Revenues	8100-8299	2,319,195.00	0.00%	2,319,195.00	0.00%	2,319,195.00
3. Other State Revenues	8300-8599	2,049,829.00	0.00%	2,049,829.00	0.00%	2,049,829.00
4. Other Local Revenues	8600-8799	3,629,667.00	0.00%	3,629,667.00	0.00%	3,629,667.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(1,303.00)
6. Total (Sum lines A1 thru A5c)		52,871,608.00	7.99%	57,096,373.00	4.13%	59,452,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,694,200.00		26,240,578.00
b. Step & Column Adjustment				546,378.00		558,052.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,694,200.00	2.13%	26,240,578.00	2.13%	26,798,630.00
2. Classified Salaries						
a. Base Salaries				7,234,622.00		7,308,968.00
b. Step & Column Adjustment				74,346.00		97,362.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,234,622.00	1.03%	7,308,968.00	1.35%	7,406,330.00
3. Employee Benefits	3000-3999	11,350,456.00	2.31%	11,612,431.00	2.31%	11,881,005.00
4. Books and Supplies	4000-4999	2,435,066.00	17.17%	2,853,170.00	0.70%	2,873,170.00
5. Services and Other Operating Expenditures	5000-5999	4,050,618.00	0.00%	4,050,618.00	0.00%	4,050,618.00
6. Capital Outlay	6000-6999	95,250.00	0.00%	95,250.00	0.00%	95,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,228,238.00	0.00%	2,228,238.00	0.00%	2,228,238.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,902.00)	0.00%	(110,902.00)	0.07%	(110,977.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3210.62%	773,360.00	-96.98%	23,360.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,000,908.00	3.87%	55,051,711.00	0.35%	55,245,624.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(129,300.00)		2,044,662.00		4,207,068.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,901,285.00		5,771,985.00		7,816,647.00
2. Ending Fund Balance (Sum lines C and D1)		5,771,985.00		7,816,647.00		12,023,715.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	394,133.00		394,133.00		5,000.00
b. Restricted	9740	71,350.00		32,099.00		32,099.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,590,027.00		1,651,551.00		1,657,408.00
2. Unassigned/Unappropriated	9790	3,716,475.00		5,738,864.00		10,329,208.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,771,985.00		7,816,647.00		12,023,715.00

8,8,158

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,590,027.00		1,651,551.00		1,657,408.00
c. Unassigned/Unappropriated	9790	3,727,559.00		5,738,864.00		10,357,375.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(11,084.00)		0.00		(28,167.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,306,502.00		7,390,415.00		11,986,616.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.01%		13.42%		21.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2c; enter projections)		6,494.96		6,560.00		6,626.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		53,000,908.00		55,051,711.00		55,245,624.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		53,000,908.00		55,051,711.00		55,245,624.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,590,027.24		1,651,551.33		1,657,368.72
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,590,027.24		1,651,551.33		1,657,368.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

8,8,159

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): 6,495

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

'For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	6,268.75	6,309.82	N/A	Met
Second Prior Year (2012-13)	6,323.20	6,327.93	N/A	Met
First Prior Year (2013-14)'	6,369.25	6,451.80	N/A	Met
Budget Year (2014-15)	6,522.02			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8.8.16C

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): 6,495

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	6,551	6,588	N/A	Met
Second Prior Year (2012-13)	6,588	6,598	N/A	Met
First Prior Year (2013-14)	6,626	6,686	N/A	Met
Budget Year (2014-15)	6,775			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8.8.161

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	6,279	6,588	95.3%
Second Prior Year (2012-13)	6,299	6,598	95.5%
First Prior Year (2013-14)	6,425	6,686	96.1%
		Historical Average Ratio:	95.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	6,495	6,775	95.9%	Met
1st Subsequent Year (2015-16)	6,560	6,843	95.9%	Met
2nd Subsequent Year (2016-17)	6,626	6,911	95.9%	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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

8.8.162

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1]Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level? No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)		54,208,680.00	55,896,650.00	57,738,323.00
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	6,451.80	6,522.02	6,586.96	6,652.56
b. Prior Year ADA (Funded)		6,451.80	6,522.02	6,586.96
c. Difference (Step 1a minus Step 1b)		70.22	64.94	65.60
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.09%	1.00%	1.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		39,885,485.00	44,229,447.00	48,454,211.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		3,890,445.00	3,825,447.00	1,916,214.00
d. Economic Recovery Target Funding (current year increment)		69,393.00	62,338.00	62,963.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		3,959,838.00	3,887,785.00	1,979,177.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		9.93%	8.79%	4.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		11.02%	9.79%	5.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):		10.02% to 12.02%	8.79% to 10.79%	4.08% to 6.08%

8.8.163

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	34,655,456.00	35,695,120.00	36,765,973.00	37,868,952.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	49,270,501.00	53,819,906.00	57,645,353.00	59,561,567.00
District's Projected Change in LCFF Revenue:		9.23%	7.11%	3.32%
LCFF Revenue Standard:		10.02% to 12.02%	8.79% to 10.79%	4.08% to 6.08%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

The in-lieu charter transfer increases $1.0 million in 14-15, $1.1 million in 2015-16 and $1.1 million in 2016-17. This has the net effect of understating the net LCFF revenue.

8.8.164

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2011-12)	31,277,816.73	36,877,977.47	84.8%
Second Prior Year (2012-13)	30,321,647.01	35,592,577.07	85.2%
First Prior Year (2013-14)	33,010,086.00	38,766,366.00	85.2%
		Historical Average Ratio:	85.1%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2014-15)	35,228,929.00	41,721,075.00	84.4%	Met
1st Subsequent Year (2015-16)	35,982,834.00	42,597,431.00	84.5%	Met
2nd Subsequent Year (2016-17)	36,748,565.00	43,352,195.00	84.8%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

8.8.16

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	11.02%	9.79%	5.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.02% to 21.02%	-.21% to 19.79%	-4.92% to 15.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.02% to 16.02%	4.79% to 14.79%	.08% to 10.08%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	2,991,727.00		
Budget Year (2014-15)	2,319,195.00	-22.48%	Yes
1st Subsequent Year (2015-16)	2,319,195.00	0.00%	Yes
2nd Subsequent Year (2016-17)	2,319,195.00	0.00%	Yes

Explanation: (required if Yes) First prior year includes $600k carryover from 2012-13.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	3,451,125.00		
Budget Year (2014-15)	2,049,829.00	-40.60%	Yes
1st Subsequent Year (2015-16)	2,049,829.00	0.00%	Yes
2nd Subsequent Year (2016-17)	2,049,829.00	0.00%	Yes

Explanation: (required if Yes) First prior year includes $1.3 million in Common Core revenue and a $50k Specialized Secondary grant from CDE.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	3,757,889.00		
Budget Year (2014-15)	3,629,667.00	-3.41%	Yes
1st Subsequent Year (2015-16)	3,629,667.00	0.00%	Yes
2nd Subsequent Year (2016-17)	3,629,667.00	0.00%	Yes

Explanation: (required if Yes) Decreases in after-school revenues (budgeted when received): $34k; insurance revenues for claims in 13-14: $24k;

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	4,181,337.00		
Budget Year (2014-15)	2,435,066.00	-41.76%	Yes
1st Subsequent Year (2015-16)	2,853,170.00	17.17%	Yes
2nd Subsequent Year (2016-17)	2,873,170.00	0.70%	No

Explanation: (required if Yes) Reduction in restricted carryovers: $1.3 million, elimination of Common Core funds: $840k; Medi-Cal billing: $56k; Local Grants (PBIS, Wellness, etc.): $127k; Unspent 13/14 site/department budgets: $100k; Projected carryover: $500k

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

First Prior Year (2013-14)	4,756,121.00		
Budget Year (2014-15)	4,050,618.00	-14.83%	Yes
1st Subsequent Year (2015-16)	4,050,618.00	0.00%	Yes
2nd Subsequent Year (2016-17)	4,050,618.00	0.00%	Yes

Explanation: (required if Yes)
E-rate (budgeted when received): $51k; Medi-Cal Billing (budgeted after Collaborative approves proposals): $20k; DM: $69k; State & Federal Carryover $136k; NPA: $70k; Common Core: $200k; RDA Facilities: $61k; Local Grants (PBIS, Safety, etc): $33k

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2013-14)	10,200,741.00		
Budget Year (2014-15)	7,998,691.00	-21.59%	Not Met
1st Subsequent Year (2015-16)	7,998,691.00	0.00%	Met
2nd Subsequent Year (2016-17)	7,998,691.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2013-14)	8,937,458.00		
Budget Year (2014-15)	6,485,684.00	-27.43%	Not Met
1st Subsequent Year (2015-16)	6,903,788.00	6.45%	Met
2nd Subsequent Year (2016-17)	6,923,788.00	0.29%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B if NOT met)
First prior year includes $600k carryover from 2012-13.

Explanation: Other State Revenue (linked from 6B if NOT met)
First prior year includes $1.3 million in Common Core revenue and a $50k Specialized Secondary grant from CDE.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Decreases in after-school revenues (budgeted when received): $34k; insurance revenues for claims in 13-14: $24k;

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B if NOT met)
Reduction in restricted carryovers: $1.3 million, elimination of Common Core funds: $840k; Medi-Cal billing: $56k; Local Grants (PBIS, Wellness, etc.): $127k; Unspent 13/14 site/department budgets: $100k; Projected carryover: $500k

Explanation: Services and Other Exps (linked from 6B if NOT met)
E-rate (budgeted when received): $51k; Medi-Cal Billing (budgeted after Collaborative approves proposals): $20k; DM: $69k; State & Federal Carryover $136k; NPA: $70k; Common Core: $200k; RDA Facilities: $61k; Local Grants (PBIS, Safety, etc): $33k

8.8.167

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	53,000,908.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	53,000,908.00	530,009.08	960,429.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,499,954.00	1,412,509.00	1,587,145.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,773,754.95	2,113,183.74	3,646,021.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,273,708.95	3,525,692.74	5,233,166.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	49,609,029.85	47,083,634.33	52,904,822.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	49,609,029.85	47,083,634.33	52,904,822.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	16.7%	7.5%	9.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.6%	2.5%	3.3%

[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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	483,272.15	37,017,793.47	N/A	Met
Second Prior Year (2012-13)	(2,184,765.44)	35,618,995.57	6.1%	Not Met
First Prior Year (2013-14)	(864,797.00)	38,789,726.00	2.2%	Met
Budget Year (2014-15) (Information only)	84,420.00	41,744,435.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

8.8.169

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): 6,495

District's Fund Balance Standard Percentage Level: 1.0%

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2011-12)	7,405,376.00	8,193,589.49	N/A	Met
Second Prior Year (2012-13)	7,843,914.00	8,676,861.64	N/A	Met
First Prior Year (2013-14)	6,101,302.00	6,492,096.00	N/A	Met
Budget Year (2014-15) (Information only)	5,627,299.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget 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 $64,000 (greater of)	0	to	300
4% or $64,000 (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 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] 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.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,495	6,560	6,626
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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):

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	53,000,908.00	55,051,711.00	55,245,624.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	53,000,908.00	55,051,711.00	55,245,624.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,590,027.24	1,651,551.33	1,657,368.72
6. Reserve Standard - by Amount ($64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,590,027.24	1,651,551.33	1,657,368.72

8.8.14

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,590,027.00	1,651,551.00	1,657,408.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,727,559.00	5,738,864.00	10,357,375.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(11,084.00)	0.00	(28,167.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,306,502.00	7,390,415.00	11,986,616.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.01%	13.42%	21.70%
District's Reserve Standard (Section 10B, Line 7):	1,590,027.24	1,651,551.33	1,657,368.72
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — 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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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:

8.8.173

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(4,363,345.00)			
Budget Year (2014-15)	(4,466,006.00)	102,661.00	2.4%	Met
1st Subsequent Year (2015-16)	(5,076,006.00)	610,000.00	13.7%	Not Met
2nd Subsequent Year (2016-17)	(5,266,458.00)	190,452.00	3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	23,360.00			
Budget Year (2014-15)	23,360.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	773,360.00	750,000.00	3210.6%	Not Met
2nd Subsequent Year (2016-17)	23,360.00	(750,000.00)	-97.0%	Not Met

1d. Impact of Capital Projects
Do you have any capital projects 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
The District will need to increase its RRM expenditures by approximately $435k in 2015-16 to meet the 3% requirement that will again be in effect at that time.

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

Explanation: (required if NOT met)

8.8.174

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District has utilized $750k in wetlands mitigation funds to balance its budget for the past two years. The MYP reflects that the District will return these funds to Fund 17 during the 2015-16 budget year.

1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commmitments 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, 2014
Capital Leases		01/8xxx, 12/8590	01/743x, 12/743x	4,476
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	767,614
State School Building Loans				
Compensated Absences		01,11,12,13,25/8xxx	01,11,12,13,25/ 1xxx & 2xxx	164,456
Other Long-term Commitments (do not include OPEB):				
Mello-Roos Bonds		49/8622	49/743x	12,330,000
Series 2008 COP		49/8622	49/743x	32,370,000
Series 2008B COP		49/8622	49/743x	36,725,000
Series 2009 COP		49/8622	49/743x	51,680,000
Series 2011 COP		49/8622	49/743x	8,295,000
Accreted interest on G.O. Bond		51/861x	51/743x	
TOTAL:				142,336,546

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	18,316	4,476	0	0
Certificates of Participation	See Below			
General Obligation Bonds	1,840,000	2,000,000	2,150,000	2,325,000
Supp Early Retirement Program	383,080	383,807	383,807	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello-Roos Bonds	938,190	939,521	939,034	945,993
Series 2008 COP	1,569,505	1,569,505	1,662,890	1,661,275
Series 2008B COP	1,843,194	1,843,194	2,047,944	2,042,694
Series 2009 COP	3,163,489	3,167,764	3,042,914	3,167,764
Series 2011 COP	557,456	557,732	557,857	560,381
Accreted interest on G.O. Bond				
Total Annual Payments:	10,313,230	10,465,999	10,784,446	10,703,107
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

8,8.176

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 budget 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)

Payments on both the G.O. Bond and Series 2009 COP increase each year. The District's early retirement incentive will be paid off in 2015-16, decreasing that expense in 16-17.

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 annual payments.

Explanation: (required if Yes)

8.8.177

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

1. The District pays the full cost of healthcare benefits up to age 65 for employees who retired prior to June 30, 1990 and had reached age 60. The full cost of benefits is limited to the amount the District was paying as of June 30, 1990. After age 65, the District continutes to pay 50% of the current certificated cap and the retiree pays the remainder. 2. The District's certificated retirees who have a least fifteen years of service and have reached a minimum of age 55 and retire after July 1, 2001, receive up to $6,455 per year in health care benefits for a maximum of 10 years or until age 65, whichever comes first. 3. The District pays up to $2,775 per year in healthcare benefits for classified employees who have at least fifteen years of service and have reached age 55 and retire after July 1, 2003. These benefits cease after a maximum of five years or age 65, whichever comes first.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	3,665,931.00
b. OPEB unfunded actuarial accrued liability (UAAL)	688,760.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Aug 31, 2013

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	349,921.00	349,921.00	349,921.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	197,596.00	207,475.00	217,850.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	211,420.00	206,825.00	191,382.00
d. Number of retirees receiving OPEB benefits	26	26	26

8.8.178

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

6.8.17

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	300.9	305.7	305.7	305.7

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 04, 2014

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Mar 04, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Mar 18, 2014

4. Period covered by the agreement: Begin Date: Jul 01, 2014 End Date: Ongoing

5. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			0
% 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:

No salary increase

8.8.18C

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,100,000	4,200,000	4,300,000
3. Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4. Percent projected change in H&W cost over prior year	6.5%	2.4%	2.4%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? Yes

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	420,000	440,000	450,000
3. Percent change in step & column over prior year	2.1%	2.1%	2.1%

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

8.8.181

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-managment) FTE positions	179.8	180.8	180.8	180.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 06, 2014

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: May 06, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Jun 17, 2014

4. Period covered by the agreement: Begin Date: Jul 01, 2014 End Date: Ongoing

5. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	(43,000)	243,000	245,000
% 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:

LCFF revenue increases

Negotiations Not Settled

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases			

8.8.182

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

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,900,000	1,950,000	2,000,000
3.	Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4.	Percent projected change in H&W cost over prior year	18.8%	2.6%	2.6%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	52,000	53,000	54,000
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

8.8.183

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	44.2	45.3	45.3	45.3

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0	0	0
% 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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	530,000	550,000	570,000
3. Percent of H&W cost paid by employer	$14,424 per FTE cap	$14,424 per FTE cap	$14,424 per FTE cap
4. Percent projected change in H&W cost over prior year	12.9%	3.8%	3.6%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustements included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	29,000	27,000	10,000
3. Percent change in step & column over prior year	0.9%	0.8%	0.3%

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	70,800	70,800	70,800
3. Percent change in cost of other benefits over prior year	3.7%	0.0%	0.0%

8.8.184

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 17, 2014

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?	Yes

8,8,185

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent 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)

On June 3, 2014, the Board of Trustees approved a new charter, The John Adams Academy, within the district's boundaries. The enrollment impact is unknown at this time.

End of School District Budget Criteria and Standards Review

8.8.186

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Approval of Contract for Director of Maintenance & Operations As Senior Management of the Classified Service

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes. Contract for Director of Maintenance & Operations

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The current contract for the Director of Maintenance and Operations expires on June 30, 2014. District administration is recommending a two year contract for the Director of Maintenance and Operations which is a Senior Management of the Classified Service Position pursuant with Education Code sections 45100.5 and 45108.5. This contract also reflects an increase to the salary to be commensurate with other classified management Directors and reflects that the District will no longer be making the employees PERS contribution similar to the recent change for other classified management employees. The attached contract is being forwarded to the Board for approval and to authorize the Superintendent to execute the contract.

RECOMMENDATION:

Approve the contract for the Director of Maintenance and Operations and authorize the Superintendent to execute said contract.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
AGREEMENT FOR EMPLOYMENT OF
DISTRICT DIRECTOR OF MAINTENANCE & OPERATIONS

This Agreement for Employment of District Director of Maintenance & Operations ("Agreement") is entered into on July 1, 2014, by and between the Western Placer Unified School District Board of trustees (hereinafter referred to as "Board") of and on behalf of the Western Placer Unified School District (hereinafter referred to as "the District") and Curtis Stizzo (hereinafter referred to as "Director of Maintenance & Operations").

1. Term:

Pursuant to California Education Code 45100.5 and 45108.5, the Governing Board hereby employs the Director of Maintenance & Operations commencing July 1, 2014 and ending on June 30, 2016 unless otherwise terminated or extended. The provisions of this Agreement shall become effective on commencement of employment.

2. Salary:

The Director of Maintenance & Operations' base salary shall be $80,321.00 annually, paid in 12 equal monthly payments. The Director of Maintenance & Operations shall also be compensated for Longevity in the same manner as employees listed on the Classified Management salary schedule.

3. Duties:

The Director of Maintenance & Operations shall serve as the Director of Maintenance & Operations of the Western Placer Unified School District according to the board adopted job description. The Director of Maintenance & Operations shall do and perform all services, acts, or things necessary or advisable to manage and conduct the Maintenance Department of District in this capacity, subject at all times to applicable state and federal laws and the policies set by District's Governing Board, and subject to the consent of the Board when required by the terms of this Agreement or by Board Ordinances, Policies, Rules, or direction, or by applicable law. .

4. Work Year:

This is a twelve month position (260 workday Calendar). The Director of Maintenance & Operations shall render twelve (12) months of full and regular service to the District during the annual period covered by this Agreement. The scheduled workdays and any amendments requested to the work year calendar shall be determined by the Superintendent, in consultation with the Director of Maintenance & Operations. Any substitution of days to be worked or other changes to the schedule must be approved in advance by the Superintendent. The year is normally exclusive of Saturdays, Sundays, and holidays, unless work on such days is otherwise approved by the Superintendent. Any additional days to be worked by the Director of Maintenance & Operations, must be approved in advance and in writing by the Superintendent, shall be paid at the daily rate. The Director of Maintenance & Operations' daily rate shall be computed by dividing the annual salary by 260.

89.1

5. Health and Welfare Benefits:

The Director of Maintenance & Operations shall be provided the same health and welfare benefits as other classified management employees of the District including the same allowances and caps.

6. Reimbursement of Personal Expenses:

The District shall promptly reimburse the Director of Maintenance & Operations for all reasonable and necessary personal expenses incurred by him in connection with performance of his responsibilities to the District, under the direction of the supervisor. Each such expenditure shall be reimbursable only if the Director of Maintenance & Operations furnishes to the District adequate records and other documentary evidence required by federal and state statutes and regulations issued by the appropriate taxing authorities for the substantiation of each such expenditure. Such expenses, include, but are not limited to, the expenses incurred in the attendance of regional, state or national conferences, seminars, hearings, or meetings which are devoted to matters to the benefit and welfare of the District under the direction of the Director of Maintenance & Operations' immediate supervisor.

7. Vehicle Allowance:

The Director of Maintenance & Operations shall be paid for use of his private vehicle in the amount of two hundred and fifty dollars ($250) per month. Any vehicle expenses, including mileage, in excess of this amount shall be the responsibility of the Director of Maintenance & Operations.

8. Membership and Dues:

The District shall pay membership fees for appropriate organizations as approved by the Director of Maintenance & Operations' immediate supervisor.

9. Life and Disability Insurance:

The District shall pay for the same life and disability insurance plans as provided to other classified management employees of the District.

10. Vacation:

The Director of Maintenance & Operations shall be allotted fifteen (15) days vacation for the 2014-2015 school year and fifteen (15) days vacation for the 2015-2016 school year. In no case will more than 35 days of unused vacation be paid at the expiration or termination of this contract.

11. Sick Leave:

Commencing with the term of this Agreement, the Director of Maintenance & Operations shall be entitled to twelve (12) working days of sick leave annually which may be accrued year-to-year.

8.9.2

12. Evaluation:

The performance of the Director of Maintenance & Operations shall be assessed at least annually. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

13. Termination:

This Agreement shall terminate upon the happening of any of the following events:

(a) By Mutual Agreement. This Agreement may be terminated at any time by mutual consent of the District and the Director of Maintenance & Operations;

(b) Upon the death of Director of Maintenance & Operations or permanent incapacity to perform the duties of this office; or

(c) Non-Renewal by District. The Board may elect not to renew this Agreement for any reason by providing forty-five (45) days' written notice to the Director of Maintenance & Operations in accordance with the provisions of Education Code section 35031.

(d) Termination Without Cause. Regardless of the term of this Agreement and pursuant to the requirements of Government Code Sections 53260 and 54261, it is hereby agreed that the Board, unilaterally and without cause, may terminate this Agreement and the Director of Maintenance & Operations status as an employee of the District. In the event the Agreement is terminated without cause, the Director of Maintenance & Operations shall receive a maximum severance payment equal to the monthly salary of the Director of Maintenance & Operations multiplied by twelve (12) months, or the number of months left on the unexpired term of this Agreement, whichever is the lesser amount (see Government Code 53260(a) and 53261). In accordance with Government Code section 53243.2, any severance payment to the Director of Maintenance & Operations shall be fully reimbursed to the District if the Director of Maintenance & Operations is convicted of any crime involving an abuse of his office or position with the District as defined by applicable law.

(e) Termination for Cause. The Board may terminate this Agreement at any time for cause, including but not limited to, breach of contract, any ground enumerated in the Education Code or applicable Board Policies, and/or Director of Maintenance & Operations' failure to perform duties and responsibilities as set forth in this Agreement, the job description, or as defined by law. The Board shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds for termination has first been served upon the Director of Maintenance & Operations. The Director of Maintenance & Operations shall then be entitled to a conference with the Board at which time he shall be given a reasonable opportunity to address the Board's concerns. The Director of Maintenance & Operations shall have the right to have a representative of his choice at the conference with the Board. The conference with the Board shall be the Director of Maintenance & Operations' exclusive remedy to respond to and be heard on any charges and/or grounds for termination.

8.9.3

14. Entire Agreement:

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the employment of Director of Maintenance & Operations by the District and contains all of the covenants and Agreements between the parties with respect to that employment in any manner whatsoever.

Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding on either party.

15. Modifications:

Any modification of this Agreement will be effective only if it is in writing and signed by both parties.

16. Severability:

The provisions of this Agreement are divisible; if any such provision shall be deemed invalid or unenforceable, such provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.

17. Law Governing Agreement:

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

18. Execution by Facsimile or in Counterparts.

This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed agreement.

_____ _____

Scott Leaman, Superintendent Dated

_____ _____

Curtis Stizzo Dated

8.9.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Consider Approving New Job Description for Director of Facilities and the updated Salary Schedule for Classified Management to Include the New Position

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Assistant Superintendent of
Personnel Services

ENCLOSURES:
New Job Description for:
Director of Facilities
and Revised Classified Management
Salary Schedule

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Facilities Funds

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

As a part of the ongoing review of job descriptions and the needs of the school sites and the District and in light of the significant impact of the increased facilities needs of the District and increased development in the city of Lincoln, there exists a need to approve a new job description for the "Director of Facilities" position which is necessary to meet the very important increasing facilities needs of the District. The new position will be placed at the salary as indicated on the attached Classified Management Salary Schedule, which is also included for approval. The change to the Salary Schedule includes the addition of the new position and the modification to the salary for the Mental Health Specialist position (which is currently vacant and could be on certificated or classified schedule) salary to reflect an equalization with the School Psychologist salary schedule. The two schedules (Psychologist and Mental Health Specialist) became different due to the implementation of employee paid PERS and now needs to be equalized.

RECOMMENDATION:

Approve the new job description for the Director of Facilities position and Revised Classified Management Salary Schedule.

8.10.1

Western Placer Unified School District

POSITION DESCRIPTION
REVISED June 2014

Position Title:	**DIRECTOR OF FACILITIES**
Department:	Administrative Office
Reports to:	Assistant Superintendent – Business & Operations

SUMMARY:

Under the direct supervision of the Assistant Superintendent – Business & Operations. Director of Facilities is responsible for assisting the Assistant Superintendent – Business & Operation in planning, organization, coordination and implementation of the school district facility program. The Director of Facilities will provide leadership in all aspects of facilities, maintenance and operations, including long-range planning, bond elections, communication with local agencies, developers, contractors and the public at large, facilities acquisition, construction management, application for state facilities fund eligibility and approval, developer fee program, enrollment projections, attendance boundaries, maintenance and emergency procedures.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Assists in coordinating site personnel during the planning, construction, and closeout phases of site construction projects or modernizations.
* Serves as the district representative to the Office of Public School Construction, State Allocation Board, Division of State Architect, Department of Toxic Substances Control and California Department of Education/School Facilities Planning Division.
* Assists as a liaison among district administrators, construction inspectors, architects, contractors and planning and construction agencies.
* Assists as requested in the planning of new facilities and modernization projects including planning and participation in educational specifications committees, architects, consultants and inspector selection.
* Assists with all Office of Public Schools Construction (OPSC), State Department of Education (SDE), and Department of State Architect (DSA) applications and submittals as directed
* Monitors residential/commercial/industrial subdivision activities that affect the district. Participate in negotiations with property developers.
* Meets and confers with appropriate officials in the Federal, State, County, and City governments and makes professional recommendations to ensure compliance with legal requirements, construction codes and specifications.
* Coordinates with the City of Lincoln Planning Department for such needed items as bus stops, driveway and curb cuts, sidewalk and crosswalks for new school sites.
* Chair and implement District Board Policy 7511.(Naming Facilities)
* Coordinates developer fee justification studies and School Facility Needs Analysis plans for the district.
* Supervises the collection of developer fees and Mello Roos taxes for the purpose of ensuring accurate and timely receipt and recording of funds.
* Develop, monitor and update institutional Safety Plan; coordinate communication necessary between partner districts, community agencies and partnering stakeholders to ensure accuracy of Safety Plan.
* Provides leadership for all aspects of State Facilities and Deferred Maintenance Programs including eligibility, design approval and facilities grant awards. Develops, revises, implements and monitors the District's 5-year Deferred Maintenance Program.
* Assist in the overall risk management process; monitor and review processes to ensure risk and compliance arrangements are in place; identify external and internal risks; evaluate the likely effects of risk; provide support and training to personnel.

8.10.2

* Responsible for coordinating, scheduling, and managing the relocation of staff, furniture and equipment into new schools, new classrooms and between existing facilities.
* Performs other duties as assigned by the Assistant Superintendent or the Superintendent.

QUALIFICATION REQUIREMENTS:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

SUPERVISORY RESPONSIBILITIES:
Supervises Facilities and Maintenance personnel and carries out supervisory responsibilities in accordance with District's policies and applicable laws.

EDUCATION and/or EXPERIENCE
Bachelors Degree, or equivalent direct work experience in related field. Completion of Educational Facilities Planning Certificate Program through the University of California system, or equivalent, highly desirable. Knowledge of and experience at all three school levels: elementary, middle, and high school preferred. Experience with school construction and facility development essential.

LICENSES AND/OR TESTING REQUIRED:
If required to operate a vehicle during the course of employment, must possess a valid California Driver's license and evidence of insurability; TB test clearance; Criminal Justice Fingerprint Clearance.

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

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

OTHER SKILLS and ABILITIES:
Personal computer skills. Ability to apply knowledge of current research and theory in specific fields. Ability to establish and maintain effective working relationships with students, staff and the school community. Ability to speak clearly and concisely both in oral and written communication. Ability to perform duties with awareness of all district requirements and Board of Trustee policies. Ability to read and interpret accurately specifications and blueprints.

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

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

FUNDING:
This position will be funded from developer fees, no General Fund monies will be attached to this position. This position is dependent upon adequate district facility growth.

The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position Additional duties are performed by the individuals currently holding this position and additional duties may be assigned.

8.10.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Classified Management Positions
2014-2015 Salary Schedule

Classified Management position designation excludes the employees serving in such positions from overtime provisions. The duties, flexibility of hours, salary and authority of such positions set them apart from those positions which are subject to overtime provisions. Said management positions shall not be unreasonably discriminated against as a result of the overtime provisions.

Such management employees working 12 months shall be eligible for vacation as follows: 0/4 Yrs. - 10 Days, 5/10 Yrs. - 15 Days, 11/14 Yrs. - 16 Days, 15 Yrs. Plus - 20 Days

Position Classification	CONTRACT DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Director of Business Services $100/Mo Car Allowance	260	83,393	88,540	93,683	98,831	103,973
Mental Health Specialist **$200/Mo Car Allowance**	**192**	**64,332**	**69,139**	**73,946**	**78,755**	**83,562**
Occupational Therapist $200/Mo Car Allowance	200	64,571	67,791	71,172	74,722	78,448
Behavior Analyst $200/Mo Car Allowance	200	71,672	75,246	78,999	82,938	87,074
Food Service Director	260	62,879	66,695	70,508	74,328	80,321
Transportation Director	260	62,880	66,695	70,508	74,328	80,321
Director of Facilities** **$300/Mo Car Allowance**	**260**	**78,575**	**82,502**	**86,626**	**90,955**	**95,501**
*After School Coordinator	210	36,272	38,181	40,190	42,304	44,531
*Transition Specialist (Based on TTP Grant budget)	200					36,389
*Workability 1 Site Coord. (Based on Workability 1 Grant Budget)	210					34,523

Longevity increments are 5% salary increase for 10 yrs. and 5% for each additional 5 yrs. of completed service

All Salaries Based on 8 Hour Days
Retiree Benefits: $2,775 for 3 or 5 years
District paid life insurance ($8.33) and salary protection plan ($9.66)

Revised 7/1/07 - 4% added to 2006/2007 schedule for all positions except Trans. Dir & Food Serv. Dir. (5%)
0% added to 2007 - 2008
Revised 8/1/09 - 3% added to 2008- 2009 schedule effective 7/1/09 for Dir. Site Dev, Dir. of Technology, After School Coordinator, Workability, 6.9% for Dir. of Bus, 8% for Dir. of Maint & Operarations, Food Service Dir, OT, Transporation Director
Revised 7/1/11 - 2011-2012 Salary Schedule reflects 4 furlough days
Revised 7/1/12 - 2012-2013 Salary Schedule reflects 8 furlough days
Revised 7/1/13 - 2013-2014 Salary Schedule reflects 4 furlough days
Effective 7/1/14 - 5% added to the 2014-2015 salary schedule and elimination of Employer paid PERS
*Contingent Upon Continuing Grant Funding
** Pending Board Approval

8.10.S

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Consider Approving the Updated Superintendent's Contract

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:
Yes. Superintendent's Contract

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 17, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board greatly values highly competent and consistent leadership from the District Administration. In light of the recent departure of our Deputy Superintendent along with several other key administrators, the Board has requested a review of the Superintendent's contract to ensure that contract is placed at a competitive level in terms of compensation. The attached contract brings the Superintendent's compensation on par with the average salary for Placer County Superintendents.

RECOMMENDATION:

Consider Approving the Superintendent's contract.

8.11.

WESTERN PLACER UNIFIED SCHOOL DISTRICT AGREEMENT FOR EMPLOYMENT OF DISTRICT SUPERINTENDENT

The following is an agreement between the Governing Board of the Western Placer Unified School District, hereinafter referred to as "Governing Board," and Scott Leaman, hereinafter referred to as "Superintendent."

1. **Term and Termination**

Pursuant to California Education Code section 35031, the Governing Board hereby employs the Superintendent for a period of four (4) years, commencing on July 1, 2014 and ending on June 30, 2018 unless otherwise terminated or extended. In the event the Board determines the Superintendent is not to be reemployed upon expiration of this Agreement, he shall be given written notice thereof by the Board at least forty-five (45) days in advance of the expiration of the term of this Agreement.

2. **Salary**

The Board desires to provide Superintendent a competitive salary which is on par with the average salary paid to other superintendents of comparison group school districts in Placer County. Therefore, in order to be on par with the current average, the Superintendent's salary shall be increased to $173,293.00 effective July 1, 2014.

Thereafter, Superintendent shall be provided annual percentage increments in an amount equal to such increases as provided to other certificated employees, conditioned upon a satisfactory Governing Board evaluation as provided for in paragraph 12 below.

It is the Board's goal to provide stability and continuity in the operational and instructional programs of the District, and consistent with such goal, the Board agrees that the Superintendent shall be compensated for his longevity with the district. Longevity increases shall be in addition to any other compensation already included in this Agreement or otherwise approved by the Board. Superintendent shall receive a current longevity increase of five (5) percent (2% at year five and 1% for every five years thereafter.) to his salary effective July 1, 2014, with an increase of 1% to salary every five years thereafter ongoing. The opportunity for the Superintendent and the Board to negotiate other benefits and conditions of this Agreement remain open during the life of the remaining Agreement.

3. **Duties**

The Superintendent shall serve as the Superintendent of the Western Placer Unified School District. The Superintendent shall do and perform all services, acts, or things necessary or advisable to manage and conduct the business of District in this capacity, subject at all times to applicable state and federal laws, and the policies set by District's Governing Board, and subject

to the consent of the Board when required by the terms of this Agreement or by Board Ordinances, Rules, or direction, or by applicable law.

The Superintendent shall be the executive officers of the Board and shall serve as Secretary of the Board. The Superintendent shall perform the duties of this office as prescribed by the law. All powers and duties which may lawfully be delegated to the Superintendent are to be executed in accordance with the policies adopted by the Board. Such acts which may require ratification by the Board shall be referred to the Board at the earliest possible opportunity by the Superintendent.

The Superintendent shall have authority to organize, reorganize and arrange administrative and advisory staff which in his judgment best serves the District, subject to the approval of the Board. The administration of instruction and business affairs shall be lodged with the Superintendent and administered by him with the assistance of his staff. The responsibility for selection of personnel shall be vested in the Superintendent and his staff. The Board members, individually and collectively, shall channel criticisms, complaints and suggestions called to their attention, which in their collective or individual opinion may require action, to the Superintendent for study and recommendation.

4. **Health and Welfare**

The Superintendent shall be provided shall be provided the same health and welfare benefits as employees placed on the certificated management salary schedule.

The Superintendent shall be provided a long term disability income protection plan by a carrier to be selected by the District with coverage of $5,000 per month for five (5) years with a sixty (60) day waiting period or as otherwise in accordance with the plan terms.

5. **Reimbursement of Business Expenses**

The District shall promptly reimburse the Superintendent for all reasonable business expenses incurred in connection with District business. Each such expenditure shall be reimbursable only if the Superintendent furnishes to the District adequate records and other documentary evidence required by federal and state statutes and regulations issued by the appropriate taxing authorities for the substantiation of each such expenditure. Such expenses, include, but are not limited to, the expenses incurred in the attendance of regional, state or national conferences, seminars, hearings, or meetings which are devoted to matters that, in his judgment are to the benefit and welfare of the District.

6. **Membership and Dues**

The District shall pay reasonable membership fees for various professional organizations and service clubs related to the Superintendent's employment as reasonably determined by the

Superintendent which include, but are not limited to, the Association of California School Administrators, service clubs, and such other memberships.

7. **Life Insurance**

The District agrees to pay, on behalf of Superintendent, necessary premiums for a term-life insurance in the amount of one hundred thousand dollars ($100,000) with the carrier selected by the District.

8. **Transportation**

The Superintendent shall be paid for use of his private vehicle in the amount of five hundred dollars ($500) per month for travel within the greater Placer County area. Travel beyond one hundred (100) miles from the District office will be reimbursed at the then current IRS rate in accordance with District policies.

9. **Retirement**

Superintendent shall have the ability to retire from service with the District with the same retirement benefits and incentives offered to certificated employees pursuant to the agreement between District and Western Placer Teachers Association in affect at the time of his retirement.

10. **Vacation**

The Superintendent shall render twelve (12) months of full and regular services to District, during each annual period covered by this Agreement, except that he shall be entitled to twenty-four (24) working days annual vacation with pay, and in addition, will receive holidays defined in Education Code §37220. In the event of termination of this Agreement, the Superintendent shall be entitled to full compensation for unused vacation at the daily rate (annual compensation/225) effective during the school year in which the vacation credit was earned. In no case will more than thirty-five (35) days of unused vacation be paid at the expiration or termination of this contract.

11. **Sick Leave**

The Superintendent shall be entitled to twelve (12) working days of sick leave each current contract year cumulative indefinitely.

12. **Evaluation**

The Board shall annually evaluate the performance of the Superintendent and the working relationships between the Superintendent and the Governing Board no later than August 15 for the period ending June 30 of the previous year. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

13. **Termination**

This Agreement shall terminate upon the happening of any of the following events:

(a) Whenever the Superintendent and District shall mutually agree to termination in writing;

(b) Upon the death of Superintendent or permanent incapacity to perform the duties of this office; or

(c) Upon the grounds set forth in California Education Code permitting or requiring termination of a certificated employee.

14. **Early Termination**

Regardless of the term of this Agreement and pursuant to the requirements of Government Code sections 53260 and 54261, it is hereby agreed that the Board, unilaterally and without cause, may terminate this Agreement and the Superintendent's status as an employee of the District. In consideration of the Board's right to terminate the Agreement without cause, the District shall pay to the Superintendent then then current salary for the remainder of the term of this Agreement, or for eighteen (18) months (See Government Code 53260(a) and 53261) following the effective date of termination, whichever is less. If the Board chooses to terminate the Superintendent as outlined in this paragraph, health and welfare benefits described in paragraph 4 shall remain in effect for the term of the Agreement, not to exceed eighteen (18) months.

In accordance with Government Code section 53243 et seq., any cash settlement related to Superintendent's termination paid by the District, any District payments received by the Superintendent for paid leave with salary pending an investigation, or District funds provided for the Superintendent's legal criminal defense (if any) shall be fully reimbursed to the District if the Superintendent is convicted of a crime involving an abuse of his office or position.

15. **Annual Physical Examination**

The Superintendent agrees to undergo a comprehensive medical examination annually during his employment with the District. Said examination shall be made by a licensed physician mutually approved by the Board and Superintendent. A comprehensive written report of such medical examination, together with a statement regarding the Superintendent's physical ability to perform his regular duties, shall be obtained from the physician and filed with the Board, which shall keep confidential the information therein. The costs of said medical examination and report shall be paid by the District.

16. **Entire Agreement**

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the employment of Superintendent by the District and contains all of the covenants and Agreements between the parties with respect to that employment in any manner whatsoever.

Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding on either party.

17. **Modifications**

Any modification of this Agreement will be effective only if it is in writing and signed by both parties.

18. **Severability**

The provisions of this Agreement are divisible. If any such provision shall be deemed invalid or unenforceable, such provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.

19. **Law Governing Agreement**

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

_____
President

_____
Clerk

_____
Scott Leaman

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

SUBJECT:

Approval of Amended Administrative Regulation 1330 "Use of School Facilities"

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business & Operations

ENCLOSURES:

No

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

June 17, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

An amended copy of Administrative Regulation 1330, "Use of School Facilities" is attached for the Board's approval. The Schedule of Fees has been updated to reflect the greater of last year's actual and the current year projected actual.

RECOMMENDATION:

Administration recommends the Board of Trustees approve amended Administrative Regulation 1330.

8.12

USE OF SCHOOL FACILITIES

Application for Use of Facilities

Any persons applying for the use of any school facility or grounds on behalf of any society, group, or organization shall complete the application as required by the District.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings

2. The discussion of matters of general or public interest

3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization

4. Child care programs to provide supervision and activities for children of preschool and elementary school age

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6300 - Preschool/Early Childhood Education)

5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies

6. Supervised recreational activities including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination

7. A community youth center

(cf. 1020 - Youth Services)

8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

USE OF SCHOOL FACILITIES (continued)

Personnel Responsibilities

1. The Superintendent or designee shall:

   a. Be responsible for the orderly administration of the public use of the facilities program.

   b. Develop, print, and distribute the Use of Facilities application forms.

   c. Make final approval or disapproval of Use of Facilities applications and inform requester of action taken.

   d. Send to applicants, when pertinent, a copy of Board policies and regulations.

   e. Maintain a file for at least 18 months of facilities request applications.

   f. Ensure that where appropriate, use fees are collected.

2. Individual/Organization Requester shall:

   a. Make request for use of school facilities on a form provided by the district.

   b. Obtain forms at any school or the district office.

   c. Submit a completed request form to the appropriate school principal at least two weeks in advance of the desired use date.

   d. Have an adult sponsor submit the Use of Facilities application form on behalf of non-adult groups using school facilities.

   e. Identify the school employee sponsor when applicable.

   f. Attach certificate of general liability and additional insured endorsement to the Use of Facilities form.

   g. Resolve scheduling conflicts with the school principal.

3. School principal shall:

   a. Upon request, provide Use of Facility application to potential users.

   b. Be responsible for maintaining a master-scheduling calendar of building and grounds.

USE OF SCHOOL FACILITIES (continued)

c. Resolve scheduling conflicts on a first-come, first-served basis.

d. Review Use of Facility application forms for completeness, then schedule the event on the master calendar, sign form, and forward to the district's Business Office.

e. Assign school employees to ensure coverage of scheduled facility usage.

f. Maintain a log of employee's work hours expended on use of facility activities and indicate such on district employee time sheets.

4. School employees on duty during community use of facilities shall:

a. Serve as a representative of the district and as such be responsible for the proper use and safeguard of school property.

b. Ensure that the facilities requested are open and ready for use.

c. Not be responsible for the supervision of the participants. Supervision is the responsibility of the user organization.

d. Report to the Superintendent or designee any violations of Board policies and these regulations.

e. Be paid for services rendered on payroll warrants and shall be prohibited from accepting payment from individuals or organizations.

f. At the close of the activity, be responsible for making the final check of the facilities used.

5. Director of Maintenance and Operations shall:

a. During vacation periods of school principals perform their duties as related to the use of facilities program.

b. Work with school principals to assist in providing employee coverage of facilities.

Use of Facilities Application Form Shall

Contain a hold harmless and damages clause, statement of information and list of fee charges.

USE OF SCHOOL FACILITIES (continued)

Require that each applicant affix their signature under penalty of perjury to the substance of the conditions set forth on the form and in the policy.

Require certification of applicant's liability insurance coverage.

Require a copy of the endorsement naming the district as an additional insured.

User Fees

Fees charges shall be in accordance with the schedule of fees adopted by the Board.

Invoices will be rendered within 30 days of the activity and payment must follow within 10 days of the billing date.

Bills not paid on time shall cause a user to be denied continued use of school facilities until delinquent payments are paid.

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law

2. Any use of school facilities or grounds which is inconsistent with their use for school purposes or which interferes with the regular conduct of school or school work

3. Any use which is discriminatory in the legal sense

4. Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances on school property

(cf. 3513.3 - Tobacco-Free Schools)

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damages caused by the activity. The Board may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds.

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

USE OF SCHOOL FACILITIES (continued)

Cancellations

If a group or organization finds it necessary to cancel a scheduled meeting, the appropriate principal should be notified as soon as possible and at least 24 hours prior to the meeting time.

Should a group or organization fail to comply with the provisions of the application, it will be charged for any expenses incurred in opening the facility.

Revocations

Any permit may be revoked without previous notice for violation of Board policy or regulations.

For other causes, permits may be revoked at any time upon reasonable notice.

All permits are terminated automatically on June 30th of each year.

Safety Precautions

In cases involving the use of larger indoor areas, the number of people admitted or seated shall not exceed the regular capacity as established in 19 CCR 3130.

No large room or area shall be occupied by more persons that indicated on posted signs.

No classroom or single portable shall be occupied by more than 40 persons.

Grounds Utilization

Any activity which constitutes a hazard or public nuisance, is prohibited. A list of prohibited activities as defined by the district insurance carrier is available upon request.

No power driven vehicles of any nature shall be used on any play fields of the district except as necessary by school personnel in carrying out their assigned responsibilities.

The flying of motorized model airplanes shall not take place on any school play field.

Decorations

Arrangements for the decorating of school facilities must be made through the school principal.

Decorations shall be erected in a manner that will not be destructive of school property and such shall be approved by the custodian on duty.

USE OF SCHOOL FACILITIES (continued)

All decorations shall be removed at the termination of the activity.

Use of Furniture and Equipment

1. Movement of Furniture and Equipment

   a. Furniture and equipment shall not be moved from room-to-room by user without the expressed permission of the school principal or the school employee on duty during a scheduled activity.

   b. Under no circumstances are pianos to be moved from room-to-room nor moved between a stage and cafeteria floor. If a piano relocation is essential, arrangements must be made prior to the event to provide sufficient time for school custodial or maintenance to move the piano.

2. Loan of School Furniture and Equipment

   a. All such requests shall be in writing from the user to the school principal or the Superintendent or designee.

   b. Such requests shall be made sufficiently in advance to allow enough time for necessary arrangements to be made.

   c. It shall be the responsibility of the requester to provide for pick-up and return of the borrowed equipment. This shall include, but not limited to adequate transportation and manpower to effect the movement of the items borrowed.

   d. School property must be protected from damage and mistreatment and ordinary precautions for cleanliness must be maintained.

   e. The group borrowing school furniture or equipment will be charged for any damage or loss to school equipment while in their use.

   f. Loan of furniture and equipment shall be on a limited time basis which is considered to be normally one day.

   g. Such loan of furniture and equipment shall in no way conflict or degrade the educational function of the district.

8.13.6

USE OF SCHOOL FACILITIES (continued)

Facility Use Classifications Definitions

CLASSIFICATION I

The Board authorizes free, non-daily, short-term facility use for activities of nonprofit organizations and clubs or associations, which promote youth, and school activities. All non-profit groups must provide a copy of IRS Form 501c (Certificate of Exempt Status). These groups include, but are not limited to:

1. Community advisory councils and community groups such as Red Cross, Alcoholics Anonymous etc.

2. Youth sports groups such as Little League, Youth Soccer, and Bobby Sox & no admission fee is charged or contribution solicited.

3. Camp Fire, Boy Scouts, Girl Scouts and affiliated organizations.

4. Senior citizen organizations and affiliations.

5. School initiated & sponsored activities with Booster clubs and Parent/Teacher clubs.

6. Other similar groups at the discretion of district administration.

Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties.

CLASSIFICATION II

Groups using facilities for non-school initiated activities during the non-school operating hours will be defined as a Class II.

Activities other than those specified under Classification I or Classification III, and daily use by Classification I groups shall be charged a fee at least equal to direct costs to the district. The following are examples of users that fall into the Classification II fee category (but not limited to):

1. Use by any group where admission is charged or contributions solicited and net receipts are expended for youth-related or charitable purposes.

2. Charitable fund-raising activities which are beneficial to youth or public school activities of the district, as determined by the superintendent.

USE OF SCHOOL FACILITIES (continued)

3. Activities not previously identified which do not fall within the free use or fair rental value classifications and which are included herein through subsequent Board action.

4. Churches and religious organizations unless the activity is a Class III activity, in which case Class III charges shall be imposed.

Fees are to offset costs for supplies, utilities, custodial services, services of any other district employees and salaries paid to school district employees necessitated by the organization's use of the school facilities and grounds of the district.

Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties.

CLASSIFICATION III

Commercial and for-profit activities shall be charged fair rental value. The following are examples of users that fall into the Classification III fee category (but not limited to):

1. Organizations/groups where admission fees re charged or contributions are solicited and the net receipts are not expended for the welfare of the pupils of the district or charitable purposes.

2. Commercial use shall apply to those organizations or individuals requesting to use school facilities for advertising, selling any product of service, or conducting any other type of commercial business or function. It shall be considered commercial if the publicity and/or advertising would benefit a particular person or concern in commercial way.

A charge shall be made for the use of the school facilities or grounds, plus the cost of opening and closing the facilities, if no school employee would otherwise be available to perform that function as a part of his/her normal duties; the cost of a school employee's presence during the organization's use of the facility if that employee would not otherwise be present as a part of his/her normal duties; and the cost of services, if the services are necessary and would have otherwise been performed as a part of the custodian's normal duties.

Insurance Requirements

1. Liability Insurance of $2,000,000 is required.

   During the entire term of use of the school facilities, the applicant is required to maintain in effect, at its own cost and expense, a policy or policies of comprehensive general liability insurance, including coverage of owned, non-owned and hired

USE OF SCHOOL FACILITIES (continued)

automobiles providing a minimum combined single limit coverage of $2,000,000 for defense of lawsuits and the payment of damages and the payment of damages arising from bodily injury, sickness or disease, and death to any person, and property loss, damage and destruction for each accident or occurrence. The insurance coverage shall provide that the insurance carrier or its representative shall process and respond to all claims from acts of applicant's employees and agents, and shall provide legal counsel for the defense of lawsuits.

2. Current Certificate of Insurance naming the district as additional insured must be on file with the office prior to the date of use.

Applicant shall cause the district, its officers, employees, agents and Board to be named as additional insured in the above insurance policies, and provide a certificate of insurance as evidence of the above insurance coverage's. The certificate of insurance shall be delivered to the school office prior to the actual commencement of the facility use. The certificate shall contain a provision that the district shall be given written notice 30 calendar days in advance of cancellation or any material change in the insurance policies of the applicant.

3. The applicant will maintain Workers' Compensation coverage.

Applicant, shall, at its own cost and expense, maintain Workers' Compensation insurance coverage for its employees including volunteer employees under the State Workers' Compensation Insurance Law.

Regulations For Use

- There shall be NO alcohol consumed on school property and anyone under the influence of alcohol shall be kept from the school property.
- There shall be NO smoking on school property.
- Use of kitchen facilities requires prior written approval of Food Services Department.
- It shall be the responsibility of the group using the building to supervise all participants.
- Applicant shall leave the room used in the same condition in which it was found.
- Costs: All organizations and persons using the facility will assume responsibility for damages occurring during or as a result of the scheduled event.

8.13.9

USE OF SCHOOL FACILITIES (continued)

Fees

The district will charge applicable fees to any group or organization. Personnel fees to all groups are based on the schedule below.

1. All rates are in addition to applicable personnel fees. Overtime will apply on weekends, holidays, and after 9:30 p.m. on weekdays.
2. A damage deposit equal to the total anticipated cost of the facility rental may be required.

Schedule of Facility Use Fees (see next page)

8.13.10

USE OF SCHOOL FACILITIES (continued)

Schedule of Facility Use Fees for the 2014-15 Year
Greater of the past two years' actual and current year projected actual

	Class II Direct Cost		*Class III* Fair Rental
Indoor Facilities	**Per Hour**	**Weekly Rate**	**Per Hour**
Classroom	$ 7.00	$ 70.00	$ 18.00
Library	**14.00**	**140.00**	**33.00**
Elem School Multi-use	33.00	330.00	91.00
Elem School Kitchen	6.00	60.00	17.00
Middle School Multi-use: TBMS	60.00	600.00	169.00
Middle School Gym: TBMS	79.00	790.00	222.00
Middle School Kitchens: TBMS	13.00	130.00	37.00
Middle School Lockers: TBMS	25.00	250.00	70.00
Middle School Multi-use: GEMS	38.00	380.00	106.00
Middle School Kitchens: GEMS	7.00	70.00	20.00
Middle School Lockers: GEMS	25.00	250.00	70.00
High School Locker Rooms	23.00	230.00	63.00
High School Cafeteria	26.00	260.00	72.00
High School Kitchen	10.00	100.00	28.00
High School Theater	97.00	970.00	272.00
High School Gym	78.00	780.00	218.00
High School Multi	49.00	490.00	137.00
Outdoor Facilities			
Ball Field/Soccer/Softball	15.00	150.00	23.00
Football Stadium	110.00	1,100.00	165.00
Football Stadium w/Lights	140.00	1,400.00	210.00
Elem Playfields and hardcourt areas	6.00	60.00	9.00
Parking Lots	10.00	100.00	15.00

Regulation
approved: September 4, 2007
revised: April 15, 2008
revised: January 18, 2011
revised: June 19, 2012
revised: October 15, 2013
revised: June 17, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

8.13.11

Western Placer Unified School District

APPLICATION AND AGREEMENT FOR USE OF FACILITIES

NOTE: Applicant must read the rules and regulations, and conditions for use of district facilities prior to completing this form.
TO BE COMPLETED BY APPLICANT: (Application must be submitted ten (10) working days prior to first event.)

Organization: _____ Date: _____
Represented by (Name and Title): _____ Tax ID#: _____
School Employee Sponsor: _____ Non-Profit#: _____
Billing Address: _____
Email Address: _____ Phone: _____ Cell Phone: _____
School Site(s) Requested: _____ Will be used: One Time
Purpose or Type of Use: _____ Monthly
Date(s) Requested: _____ Other _____
Date(s) Excluded: _____ Hours to be used: _____ to _____
Day(s) of the week: M TU W TH F SA SU Donations Solicited: YES NO
Admission/Registration Fee Charged: YES NO Estimated Attendance: _____

AFFIDAVIT IN ACCORDANCE WITH EDUCATION CODE SECTION 38136: The undersigned states that, to the best of his/her knowledge, the school property for use of which application is hereby made, will not be used for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the Government of the United States by force, violence or other unlawful means. That _____, the organization on whose behalf he/she is making application for use of school property, does not, to the best of his/her knowledge, advocate the overthrow of the Government of the United States or of the State of California by force, violence, or other unlawful means, and that, to the best of his/her knowledge it is not a communist-action organization or community-front organization required by law to be registered with the Attorney General of the United States. This statement is made under the penalties of perjury.

INSURANCE REQUIREMENTS: Western Placer Unified School District requires a Certificate of Insurance, and if necessary, an endorsement to your insurance policy before your application can be approved. Insurance must be for Commercial General Liability, with limits not less than $1 million per occurrence. Western Placer Unified School District must be listed as additional insured. Your insurance agent can provide the required certificate and endorsement.

HOLD HARMLESS AGREEMENT: Applicants hereby agree to hold Western Placer Unified School District, its Governing Board, the individual members thereof, and all district officers, agents and employees free and harmless from any loss, damage, liability, cost or expense that may arise during or be caused in any way by such occupancy of school property. The applicant agrees to reimburse the school district for any damage to school property occasioned by or growing out of use herein requested.

I HAVE READ THE RULES AND REGULATIONS, CONDITIONS FOR USE OF FACILTIES AND FEE SCHEDULE RELATING TO THE USE OF SCHOOL FACILITIES INCLUDING BOARD POLICY 1330 AND ADMINISTRATIVE REGULATION 1330 AND ACCEPT RESPONSIBILITY FOR MEETING THE REQUIREMENTS STATED THEREIN AND FOR PAYING THE BALANCE OF THE ACTUAL FEE UPON RECEIPT OF INVOICE.
AUTHORIZED SIGNATURE OF APPLICANT: _____ **DATE:** _____

CLASS DESIGNATION -see page 2 (Circle One): I II III (___confirmed by Bus. Office)

Indicate number requested:

_____	Multi-Purpose Room	# of hours _____
_____	Gymnasium	# of hours _____
_____	Classroom(s)	# of hours _____
_____	Football Stadium __ with lights __ w/o lights	# of hours _____
_____	Fields/Parking Lot	# of hours _____
_____	Theatre	# of hours _____
_____	Cafeteria	# of hours _____
_____	Lockers	# of hours _____
_____	_____	# of hours _____
_____	Staff OT (Custodial @ $48/hr)	# of hours _____
_____	Tables (5 @ $15.00 per day)	# of days _____
_____	Chairs (100 @ $25.00 per day)	# of days _____

CALCULATION OF FEES - To be completed by applicant
(___Verified by Bus. Office)
ESTIMATED FEES PER EVENT (per Schedule of Facility Use Fees)

@ $ _____ = $ _____ (repeated 12 times)
Total Fees $ _____

_____ ← **Administrator name supervising event if not held during regular school hours**

SITE APPROVAL:
Approved by: _____ Date: _____
Signature
_____
Print Name
Insurance Certificate received: YES NO N/A Expires on: _____
Approved by: _____ Date: _____

BUSINESS SERVICES:
Approved by Director of Business Services or Designee: _____ Date: _____

8.13.12

Revised 6/2014
Board approved 6/17/2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT

RULES AND REGULATIONS & CONDITIONS FOR USE OF FACILITIES

1. Accounting personnel will calculate *estimated* fees in accordance with the current fee schedule. Amounts not paid to the Western Placer Unified School District within 90 days will be sent to a collection agency. Bills not paid on time shall cause a user to be denied continued use of the facilities until delinquent payments are paid.
2. Verify insurance documentation is appropriate.
3. Registration and supervision of the facilities must be by a responsible adult (21 years of age or older).
4. Tobacco products, alcohol and any controlled substances are not allowed on any District property.
5. Use is confined to the area(s) named in the approved application, with appropriate corridor and lavatory facilities. Approval of the application does not guarantee exclusive access to the facilities.
6. No materials are to be taped, tacked, stapled, glued or pinned to any surface unless designated for such purpose.
7. All users must provide their own supplies (i.e., easel, easel pad, marking pens, pencils, notepaper, etc.).
8. Secretarial and telephone services are not provided.
9. It shall be the responsibility of the group using the building to supervise all participants.
10. Applicant must return the facility to its original arrangement and condition (facility, chairs, tables and white boards). Any damage caused by user will be billed to user.
11. Custodial staff will make periodic inspections of the facility and will interrupt to clean spillage of food and beverage as necessary. User will be charged for all custodial costs incurred.
12. Reservation is tentative until Application and Agreement for Use of Facilities form is properly completed and approved. This cannot occur until an insurance certificate is provided, security deposit paid, and application form is approved by an authorized District-level official.
13. Facility user (Lessee) is required to comply with the lawful requirements of the District, the State of California, and all applicable requirements of the City of Lincoln and Placer County regarding discharges to the storm drain system and watercourses, including applicable requirements specified in local municipal storm water management programs or plans.

WPUSD Staff: _____

Time in: _____ Time out: _____

Damage or comments: _____

(Forward to Business Office at the end of the event)

SCHEDULE OF FACILITY USE FEES

Indoor Facilities	Class II Direct Cost Per Hour	Direct Cost Weekly Rate	Class III Fair Rental Per Hour
Regular Classroom	$7.00	$70.00	$16.00
Library	14.00	140.00	33.00
Elem School Multi-Use	33.00	330.00	91.00
Elem School Kitchens*	6.00	60.00	17.00
Middle School Multi-use: TBMS	60.00	600.00	169.00
Middle School Gym: TBMS	79.00	790.00	222.00
Middle School Kitchens: TBMS	13.00	130.00	37.00
Middle School Lockers: TBMS	25.00	250.00	70.00
Middle School Multi-use: GEMS	38.00	380.00	106.00
Middle School Kitchens: GEMS	7.00	70.00	20.00
Middle School Lockers: GEMS	25.00	250.00	70.00
High School Locker Rooms	23.00	230.00	63.00
High School Cafeteria	26.00	260.00	72.00
High School Kitchen*	10.00	100.00	28.00
High School Theater	97.00	970.00	272.00
High School Gym	78.00	780.00	272.00
High School Multi (Old Gym)	49.00	490.00	137.00
Outdoor Facilities			
Ball Field/Soccer/Softball	15.00	150.00	23.00
Football Stadium	110.00	1,100.00	165.00
Football Stadium w/Lights	140.00	1,400.00	210.00
Elementary Playfields and Hard-court areas	6.00	60.00	9.00
Parking Lots	10.00	100.00	15.00

*Kitchen use requires Food Service Approval. Attach **Kitchen Usage Request Form.**

CLASSIFICATION

Classification I

The Board authorizes free, non-daily, short-term facility use for activities of nonprofit organizations and clubs or associations, which promote youth, and school activities. All non-profit groups must provide a copy of IRS Form 501c (Certificate of Exempt Status). These groups include: Community advisory councils and community groups; Youth sports groups; Camp Fire, Boy/Girl Scouts, and affiliated organizations; senior citizen organizations and affiliations; school initiated & sponsored activities with Booster clubs and Parent/Teacher clubs; other similar groups at the discretion of district administration. ***** Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties. If event is supervised by an administrator, name of administrator must be noted on page 1 of application.***

Classification II

Groups using facilities for non-school initiated activities during the non-school operating hours will be defined as a Class II. Activities other than those specified under Classification I or Classification III, and daily use by Classification I groups shall be charged a fee at least equal to direct costs to the district. The following are examples: use by any group where admission is charged or contributions solicited and net receipts are expended for youth-related or charitable purposes; charitable fund-raising activities which are beneficial to youth or public school activities of the district, as determined by the superintendent; activities not previously identified which do not fall within the free use or fair rental value classifications and which are included herein through subsequent Board action; churches and religious organizations unless the activity is a Class III activity, in which case Class III charges shall be imposed. Fees are to offset costs for supplies, utilities, custodial services, services of any other district employees and salaries paid to school district employees necessitated by the organization's use of the school facilities and grounds of the district. *****Additional fees will be charged for opening and closing the facilities, monitoring the event or performing extra services, if no school employee would otherwise be available to perform that function as part of his/her normal duties. If event is supervised by an administrator, name of administrator must be noted on page 1 of application.***

Classification III

Commercial and for-profit activities shall be charged fair rental value. The following are examples: organizations/groups where admission fees are charged or contributions are solicited and the net receipts are not expended for the welfare of the pupils of the district or charitable purposes; commercial use shall apply to those organizations or individuals requesting to use school facilities for advertising, selling any product of service, or conducting any other type of commercial business or function. It shall be considered commercial if the publicity and/or advertising would benefit a particular person or concern in commercial way. A charge shall be made for the use of the school facilities or grounds, plus the cost of opening and closing the facilities, if no school employee would otherwise be available to perform that function as a part of his/her normal duties; the cost of a school employee's presence during the organization's use of the facility if that employee would not otherwise be present as a part of his/her normal duties; and the cost of services, if the services are necessary and would have otherwise been performed as a part of the custodian's normal duties.

Schedule of Facility Use Fees for the 2014-15 Year greater of last year's actual and current year projected actual.

Revised 6/2014

Board approved 6/17/2014

8.13.13