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

MEMBERS OF THE GOVERNING BOARD

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

DISTRICT ADMINISTRATION

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

STUDENT ENROLLMENT

School	2010 CBEDS	05/01/12	06/01/12
Sheridan School (K-5)	84	83	83
First Street School (K-5)	449	451	450
Carlin C. Coppin Elementary (K-5)	420	425	425
Creekside Oaks Elementary (K-5)	620	622	617
Twelve Bridges Elementary (K-5)	716	678	674
Foskett Ranch Elementary (K-5)	543	571	571
Lincoln Crossing Elementary (K-5)	612	636	634
Glen Edwards Middle (6-8)	699	688	688
Twelve Bridges Middle School (6-8)	832	827	825
Lincoln High School (9-12)	1,496	1,423	1,416
Phoenix High School (10-12)	80	71	62
PCOE Home School	0	0	0
TOTAL:	**6,551**	**6,475**	**6,445**

State Preschool

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

Pre-K/Special Ed

Foskett	13
FSS PPPIP	69

Adult Education 192

First-5 Program

First Street	20 A.M. /19 P.M.
Sheridan	15 A.M. /15 P.M.

GLOBAL DISTRICT GOALS

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

Western Placer Unified School District
Regular Meeting of the Board of Trustees
June 19, 2012, 7:00 P.M.
LINCOLN HIGH SCHOOL – Performing Arts Theater
790 J Street, Lincoln, CA 95648

REVISED AGENDA

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

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

5:30 P.M. START

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

5:50 P.M.

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

2.1 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Public Employee Discipline/Dismissal/Release

2.2 LIABILITY
Rejection of claim, (Student No. 11-12.1) pursuant to Government Codes 910.

2.3 STUDENTS - REQUEST FOR RESIDENCY BASED ON EMPLOYMENT
a. Student 12-13 – E1
b. Student 12-13 – E2

2.4 STUDENTS - INTERDISTRICT ATTENDANCE APPEAL
a. Interdistrict Request Appeal 12/13 - 34
b. Interdistrict Request Appeal 12/13 - 35
c. Interdistrict Request Appeal 12/13 – 36
d. Interdistrict Request Appeal 12/13 – 37

2.5 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918
Student Discipline/Expulsion Pursuant to E.C. 48918 Student Expulsion # 11-12 FF

7:00 P.M.

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

3.1 PERSONNEL
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Public Employee Discipline/Dismissal/Release

3.2 LIABILITY
Rejection of claim, (Student No. 11-12.1) pursuant to Government Codes 910.

3.3 STUDENTS – REQUEST FOR RESIDENCY BASED ON EMPLOYMENT
a. Student 12-13 – E1
b. Student 12-13 – E2

3.4 INTERDISTRICT ATTENDANCE APPEAL
a. Interdistrict Request Appeal 12/13 - 34
b. Interdistrict Request Appeal 12/13 - 35
c. Interdistrict Request Appeal 12/13 - 36
d. Interdistrict Request Appeal 12/13 - 37

3.5 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C.48918
Student Discipline/Expulsion Pursuant to E.C. 48918 Student Expulsion # 11-12 FF

4. SPECIAL ORDER OF BUSINESS
The district will honor:
- Retirees
- Classified Employees of the Year
- Teacher of the Year

5. CONSENT AGENDA

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

5.1 Classified Personnel Report
5.2 Certificated Personnel Report
5.3 Approve Student Discipline/Stipulated Expulsion for Students #11-12-CC, 11-12-DD, 11-12-EE, 11-12-GG, 11-12-HH, 11-12-II.
5.4 Approve Ratification of Contract with Rainforth Grau Architects for Architectural and Engineering Services as Needed for Miscellaneous Small Projects.
5.5 CARS/Consolidated Application Part I, Phase I.
Roll call vote:

6. COMMUNICATION FROM THE PUBLIC

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

***This agenda item was originally included in close session.**

7. REPORTS & COMMUNICATION

7.1 Lincoln High School, Student Advisory – Isabella Franco
7.2 Western Placer Teacher's Association – Mike Agrippino
7.3 Western Placer Classified Employee Association – Mike Kimbrough
7.4 Superintendent - Scott Leaman

8. PUBLIC HEARING

8.1 Public Hearing on 2012 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.

8.2 Public Hearing on 2012 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.

8.3 Public Hearing on 2012-13 Western Placer Unified School District Budget

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. At this hearing, the Board will take testimony from the public.

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

9.1 Discussion/ Action **COLLECTIVE BARGAINING AGREEMENT REOPENERS BETWEEN WESTERN PLACER UNIFIED SCHOOL DISTRICT AND THE WESTERN PLACER TEACHERS ASSOCIATION – Davis** *(11-12 G & O I, II, III, IV, V)*

•The reopeners for the Collective Bargaining Agreement between the Western Placer Teachers Association and the Western Placer Unified School District is being submitted for ratification. Both parties have completed a lengthy effort to finalize these selected Articles. The Tentative Agreements have been ratified by the Western Placer Teachers Association.

***This agenda item was originally included in close session.**

*9.1 A *Discussion/Action* **REQUEST TO ESTABLISH RESIDENCY BASED ON EMPLOYMENT – Leaman** *(11-12 G & O I, II, III, IV, V)*

•The Board of Trustees will discuss any action taken in closed session regarding the following students:

- **Student 12-13 – E1**
- **Student 12-13 – E2**

9.2 Discussion/Action **RATIFICATION OF MEMORANDUM OF UNDERSTANDING WITH CSEA REGARDING EFFECTS OF LAYOFFS – Davis** *(11-12 G & O I, II, III, IV, V)*

•The Western Placer Unified School District and the California School Employees Association Chapter #741 have signed a Memorandum of Understanding (MOU) regarding effects of layoff for the classified layoff resolution that was adopted by the Board on April 17, 2012. This MOU addresses issues related to the effects of the layoffs on employees. This MOU has been ratified by CSEA Chapter #741.

9.3 Action **APPROVAL OF AMENDED ADMINISTRATIVE REGULATION 1330 AND EXHIBITS ON "USE OF SCHOOL FACILITIES" – Lopes** *(11-12 G & O I, II, III, IV, V)*

•An amended copy of Administrative Regulation and Exhibits 1330, "Use of School Facilities" is attached for the Board's approval. Changes include an update of fees based on actual costs, a new "Application and Agreement for Use of Facilities," and a new "Conditions for Use of Facilities" document.

9.4 Action **APPROVE RESOLUTION #11/12.23 TO INCREASE FEES PER 2012 SCHOOL FACILITY FEE JUSTIFICATION REPORT – Lopes** *(11-12 G & O 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:

9.5 Action **APPROVE RESOLUTION #11/12.24 TO INCREASE FEES PER 2012 SCHOOL FACILITY NEEDS ANALYSIS AND JUSTIFICAITON STUDY – Lopes** *(11-12 G & O 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:

***This agenda item was originally included in close session.**

9.6 Action **APPROVE RESOLUTION #11/12.25 AUTHORIZING THE ISSUANCE OF 2012 TAX REVENUE ANTICIPATION NOTES AND APPROVE APPLICATION TO PARTICIPATE IN THE DRY PERIOD FINANCING PROCESS – Lopes** *(11-12 G & O I, II, III, IV, V)*

•Tax Revenue Anticipation Notes (TRANS) are used as a financing tool to mitigate cash flow deficits. The notes are issued at a tax-exempt interest rate, which is substantially lower than normal bank loans. The proceeds may then be reinvested with the Placer County Treasurer or in a Guaranteed Investments Contract (GIC) at a higher rate of interest.

Roll Call:

9.7 Action **BOARD OF TRUSTEES REMUNERATION – Lopes** *(11-12 G & O III, IV, V)*

• As part of the 2012-13 budget reductions approved by the Board of Trustees at the February 28, 2012, board meeting, the monthly compensation will be decreased by 5 percent or $12 from $240 per month to $228 per month to match the reductions of the district employee groups.

9.8 Action **CONSIDER APPROVING NEW JOB DESCRIPTION – Lopes** *(11-12 G & O IV, V)*

•As part of the reconfiguration of the Facilities Department and the folding of the Assistant Superintendent of Facilities & Maintenance Services position, there exists a need to explore an exempt position to perform necessary duties and obligations of the Facilities Department.

9.9 Action **2012-13 WESTERN PLACER UNFIED SCHOOL DISTRICT BUDGET ADOPTION – Lopes** *(11-12 G & O I, II, III, IV, V)*

•Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall, following a public hearing, adopt the budget for the subsequent fiscal year.

10. FUTURE AGENDA ITEMS

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

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

10.1 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➢August 7, 2012 7:00 P.M., Regular Meeting of the Board of Trustee, Lincoln High School
➢August 21, 2012 7:00 P.M., Regular Meeting of the Board of Trustee, Lincoln High School

***This agenda item was originally included in close session.**

12. ADJOURNMENT

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

Posted: 061512
REPOSTED: 061812 at 3:45 p.m.

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***This agenda item was originally included in close session.**

DISCLOSURE

OF ACTION

TAKEN IN

CLOSED SESSION,

IF ANY

Western Placer Unified School District
CLOSED SESSION AGENDA

Place: **Lincoln High School – Office Conference Room**
Date: **Tuesday, June 19, 2012**
Time: **5:50 P.M.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL

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

9. CONFERENCE WITH LABOR NEGOTIATOR

10. STUDENTS

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

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

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

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

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

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

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

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

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

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

6. **LIABILITY CLAIMS**

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

b. Agency claims against.

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

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

8. **PERSONNEL:**

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

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

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

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

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

9. **CONFERENCE WITH LABOR NEGOTIATOR**

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

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

c. Identify by name the agency's negotiator

10. **STUDENTS:**

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

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

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

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

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

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/ RELEASE

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Board of Trustees

ENCLOSURES:
No

DEPARTMENT:
Ryan Davis
Director of Human Services

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

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

RECOMMENDATION:

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

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Rejection of Claim (Student No. 11-12.1)
Pursuant to Government Codes 910

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 19, 2012

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

RECOMMENDATION:

Administration recommends the Board of Trustees reject the claim.

wp/rk/factform

3.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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:
Request to Establish Residency Based on Employment

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss any action taken in closed session regarding the following students.

- Student 12-13-E1
- Student 12-13-E2

RECOMMENDATION:

Disclose any action taken.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
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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:
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 19, 2012

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 12/13 - 34
- Interdistrict Request Appeal 12/13 - 35
- Interdistrict Request Appeal 12/13 - 36
- Interdistrict Request Appeal 12/13 - 37

ADMINISTRATION RECOMMENDATION:

Disclose any action taken.

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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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
Expulsion Student #11-12 -FF

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Michael Doherty
District Hearing Officer

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will disclose any action taken during Closed Session in regards to the expulsion of Student 11-12-FF

RECOMMENDATION:

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

wp/rk/factform

3.5

SPECIAL

ORDER

OF

BUSINESS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
District Will Honor

- Retirees
- Employees of the Year
- Teacher of the Year

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees would like to honor retirees, and recognize special guests.

RECOMMENDATION:

wp/rk/facsheetrecog

4.

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

Honoring Retirees

PLEASE JOIN US

RETIREES

**Luz Balderas*

**Vernon Cummins*

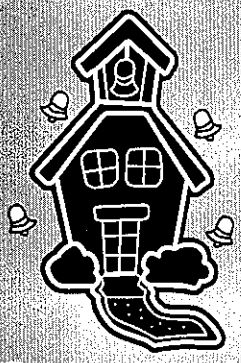
**Robert Henri*

**Gary Roberts*

**Sheila Radican*

**Marisa Stone*

The Western Placer Unified School District would like to invite you to the Governing Board Meeting on Tuesday, June 19, 2012 where we plan to honor you for your years of dedicated service to the students of the District. Please feel free to bring any friends or family members to the meeting as well.



Time: 7:00 p.m.

Date: Tuesday, June 19, 2012

Location: Lincoln High Performing Arts Theater

4.1

You Are Invited

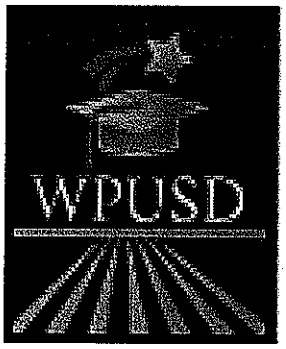
WESTERN PLACER UNIFIED SCHOOL DISTRICT

PLEASE JOIN US FOR A SPECIAL RECOGNITION

I would like to give you a special invitation to attend the next Board of Trustee Meeting on Tuesday, June 19, 2012, 7:00 p.m. in the Lincoln High Performing Arts Theater, located at 790 J Street in Lincoln. You will be recognized for being voted Employee of the Year for 2011-2012 school year.

4.2

You Are Invited



WESTERN PLACER
UNIFIED SCHOOL DISTRICT

PLEASE JOIN US FOR A SPECIAL RECOGNITION

I would like to give you a special invitation to attend the next Board of Trustee Meeting on Tuesday, June 19, 2012, 7:00 p.m. in the Lincoln High Performing Arts Theater, located at 790 J Street in Lincoln. You will be recognized for being voted Teacher of the Year for 2011-2012 school year.

4.3

CONSENT

AGENDA

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director, Human Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

June 19, 2012

CLASSIFIED/MANAGEMENT

TRANSFERS

1. **Name:** Sandra Hackbarth — **Effective: 7/1/12**
   Position: Alternative Ed Secretary — **Site: Phoenix High School**
   Hours: 6.75 Hours/Day — **Replacement Position**
   Days: 11 Months/Year

RESIGNATIONS

1. **Name:** Crystal Angel
   Position: Campus/Cafeteria Supervisor
   Site: Foskett Ranch Elementary
   Hours: .5 Hours/Day
   Effective: 6/8/12

2. **Name:** Tina Everett
   Position: Library Technician
   Site: Lincoln High School
   Hours: 8 Hours/Day
   Effective: 6/8/12

3. **Name:** Berlinda Johnson
   Position: Campus/Cafeteria Supervisor
   Site: Twelve Bridges Middle School
   Hours: 2 Hours/Day
   Effective: 6/5/12

4. **Name:** Carol Kastner
   Position: Campus/Cafeteria Supervisor
   Site: First Street School
   Hours: 2.5 Hours/Day
   Effective: 6/8/12

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Yes

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
Categorical/General

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:

BACKGROUND:

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

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

5.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

June 19, 2012

CERTIFICATED/MANAGEMENT

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

1. **Name:** Lori Fury
   Position: From: 7th/8th Grade Math/Elective To: Secondary Peer Coach
   FTE: 1.0
   Effective Date: July 1, 2012 - June 30, 2013

2. **Name:** Gregg Law
   Position: From: 4th Grade To: Elementary Peer Coach
   FTE: 1.0
   Effective Date: July 1, 2012 - June 30, 2013

RETIREMENTS/RESIGNATIONS:

1. **Name:** Robert Henri
   Position: 1st Grade Teacher
   FTE: 1.0
   Effective Date: June 8, 2012
   Site: Lincoln Crossing Elementary

2. **Name:** Lynne Mele
   Position: Elementary Music Teacher
   FTE: 0.4
   Effective Date: June 8, 2012
   Site: Twelve Bridges Elementary

3. **Name:** Maria Milhous
   Position: District Psychologist
   FTE: 0.4
   Effective Date: June 15, 2012
   Site: District Office

4. **Name:** Gurbinder Nijjar
   Position: District Nurse
   FTE: 1.0
   Effective Date: June 8, 2012
   Site: District Office

5.	**Name:**	**Jenny Guemmer (Partial Resignation/Reduction)**
	Position:	**Elementary Music Teacher**
	FTE:	**From: 0.8 to 0.5**
	Effective Date:	**July 1, 2012**
	Site:	**Foskett Ranch Elementary & Sheridan Elementary**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Ratification of Contract with Rainforth Grau Architects for Architectural and Engineering Services as Needed for Miscellaneous Small Projects

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Joyce Lopes, Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business

FINANCIAL INPUT/SOURCE:
Restricted Facilities Funds 21,25,35

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The attached contract is with Rainforth Grau Architects for an arrangement of hourly fees and materials costs in order to perform miscellaneous services for Western Placer Unified School District on an as needed basis for small construction projects or remodels.

Rainforth Grau Architects is one of our selected professionals in our Board of Trustee approved pool of architects and engineers.

Because of the various natures of small reconstructions, additions and project scope research that is needed by the District currently, a master contract on Time & Materials (T&M) basis was requested by Staff.

RECOMMENDATION:

Board of Trustees ratify contract with Rainforth Grau Architects for Miscellaneous Services.

AGREEMENT BETWEEN CLIENT AND ARCHITECT

FOR CALIFORNIA SCHOOL PROJECTS

This AGREEMENT, made in 2 copies on the 17th day of May, 2012, By and Between the Western Placer Unified School District of Placer County, California, hereinafter called the CLIENT and Michael Rainforth ▪ Jeffrey Grau ▪ Architects, A Professional Corporation, hereinafter called the ARCHITECT.

For the Following PROJECT:

Miscellaneous Projects for the Western Placer Unified School District

NOW THEREFORE, The Client and Architect agree as follows:

1. BASIC SERVICES OF THE ARCHITECT TO BE DETERMINED PER SPECIFIC PROJECT REQUIREMENTS:

A. Schematic Design Phase

(1) The Architect shall review the program furnished by the Client to ascertain the requirements of the project and shall review the understanding of such requirements with the Client.

(2) The Architect shall prepare schematic design studies and site utilization plans leading to a recommended solution together with a general description of the project for approval by the Client.

B. Design Development Phase (Preliminary Plans)

(1) Upon approval by the Client of the services set forth in paragraph A, the Architect shall prepare floor plans, elevations and other drawings, and outline specifications to fix and illustrate the size and character of the entire project in its essentials as to kinds of materials, quantities, categories of proposed work, type of structure, and such other work as may be required.

(2) The Architect shall assist the Client in applying for and obtaining required approvals from applicable governmental agencies having jurisdiction.

C. Construction Document Phase (Final Plans)

(1) The Architect shall prepare, from the design development documents, working drawings and specifications setting forth in detail and prescribing the work to be done, and the materials, workmanship, finishes, and equipment required for the

architectural, structural, mechanical, and electrical service connected equipment. The Architect shall also prepare necessary bidding information, general conditions of the contract, and supplementary conditions of the contract, and shall assist the Client's legal advisor in the drafting of proposal and contract forms.

(2) The Architect shall assist the Client in applying for and obtaining required approvals from applicable State agencies having jurisdiction.

D. Bidding Phase

(1) The Architect shall assist the Client in obtaining bids from contractors and in awarding the construction contract.

E. Construction Phase

(1) The Architect shall provide technical direction to a full time project inspector employed by and responsible to the Client, as required by applicable law.

(2) The Architect will endeavor to secure compliance by contractors with the contract requirements, but he does not guarantee the performance of their contracts.

(3) The Architect shall: provide general administration of the construction contracts, including periodic visits at the site, as he deems necessary to render architectural observation, which is distinguished from the continuous personal inspection of the project inspector; make regular reports, as may be required by applicable State agencies; keep the Client informed of the progress of construction; review schedules and shop drawings for compliance with design; approve substitution of materials, equipment, and the laboratory reports thereof; prepare change orders for written approval of the Client; examine contractors' applications for payments; issue certificates for payment in amounts approved by the Inspector and Architect; determine date of substantial completion; make final review and evaluation of the project; review written guarantees, instruction books, diagrams, and charts required of the contractors; and issue the Notice of Completion to the District and final certificate for payment.

(4) The Architect, as part of his basic professional services, will provide advice to the Client on apparent deficiencies in construction following the acceptance of the work and prior to the expiration of the one year General Construction Contract guarantee period of the project.

2. EMPLOYEES AND CONSULTANTS

The Architect as part of the basic professional services, shall furnish at his expense the services of structural, mechanical, electrical, civil engineers and landscape architect, properly skilled in the various aspects of the design and construction of facilities required.

3. THE CLIENT'S RESPONSIBILITIES

A. The Client shall provide full information as to the requirements and educational program of the project, including realistic budget limitations and scheduling.

B. The Client shall furnish a certified survey of the site, if required.

C. The Client shall furnish chemical, mechanical, or other tests required for proper design, and borings or test pits necessary for determining subsoil conditions.

D. The Client shall furnish all inspection services.

E. The Client shall furnish environmental investigations, studies and reports required to meet California Environment Quality Act (CEQA) requirements.

F. The Client shall furnish all legal advice and services required for the project.

G. The Client shall notify the Architect of administrative procedures required and name a representative authorized to act in its behalf. The Client shall promptly render decisions pertaining thereto to avoid unreasonable delay in the progress of the project. The Client shall observe the procedure of issuing any orders to contractors only through the Architect.

H. During the Contractor's one year guarantee, the Client shall notify the Architect in writing of apparent deficiencies in material or workmanship.

4. ARCHITECTS COMPENSATION

The Architect agrees to perform professional services provided by this Agreement and the Client agrees to pay the Architect for such services compensation in the amount of:

The amount determined by the Architect's Fee Schedule "V" (attached) as applied to personnel hours of Architect's staff and his consultant engineers and such Reimbursable Expenses as noted on the Schedule.

5. PAYMENTS TO THE ARCHITECT

Payments on account of the agreed compensation in Article 4 shall be made upon presentation of Architect's monthly Invoice and Statement which will detail services rendered and expenses incurred by the Architect during the previous

month's work. Payments to the Architect are due upon receipt and payable within 35 calendar days.

6. TERMINATION OF AGREEMENT

A. The Client may terminate the Agreement on thirty (30) days written notice to the Architect for any reason provided that the Architect is compensated for all services completed to date in accordance with Section 6. B.

B. In the event of such termination, the Client shall pay the Architect as full payment for all services performed and all expenses incurred under this agreement an amount the sum total of which bears the same ratio to the total fee otherwise payable under this agreement as the services actually rendered hereunder by the Architect bear to the total services necessary for the full performance of this agreement, plus any sums due the Architect for extra services agreed upon. In ascertaining the services actually rendered hereunder up to the date of termination of this agreement, consideration shall be given to both completed work and work in process of completion and to complete and incomplete drawings and other documents whether delivered to the Client or in the possession of the Architect. Notwithstanding any termination of the agreement or notice thereof, questions in dispute may be submitted to arbitration under the rules of American Arbitration Association and California state laws.

7. OWNERSHIP OF DOCUMENTS

The plans, specifications, and estimates shall be and remain the property of the Client, pursuant to Section 17316 of the Education Code.

8. RE-USE OF DOCUMENTS

A. In the event the Client ever desires, and it is mutually considered feasible, to construct all or part of another project which would be essentially identical to the project which is the subject of this agreement, the Architect agrees to:

(1) Re-use his design and the corresponding contract documents.

(2) Prepare such modification as may be indicated by topography, soils conditions, utility services, existing construction and similar conditions.

(3) Perform, as far as applicable, all of the services provided by this agreement.

B. Compensation for rendering the foregoing services shall be in the amount agreed upon by Client and Architect prior to the commencement of work, and shall form the basis of a separate agreement.

9. ADDITIONAL SERVICES

When services not noted above are found necessary or desirable, Architect shall present a written proposal listing the specific additional services and fee associated therewith. Client's signature applied thereto will indicate acceptance of Architect's proposal for Additional Services.

10. LIMITATION OF LIABILITY

The Client agrees to limit the Architect's liability to the Client and all construction contractors and subcontractors on the Project arising from Architect's professional acts, errors or omissions, such that the total aggregate liability of Architect to all those named shall not exceed $50,000. The Architect shall carry insurance to protect himself from claims of professional errors and omissions during periods of construction and for three years after filing of the Notice of Completion, upon which time, Architects' liability shall cease.

The Architect/Engineer hereby states, and the Owner acknowledges, that the Architect/Engineer has no professional liability (errors and omissions) or other insurance, from claims arising out of the performance of or failure to perform professional services, including but not limited to the preparation of reports, designs, drawings and specifications, related to the investigation, detection, abatement, replacement or removal of products, materials or processes containing asbestos and/or other hazardous waste materials. Accordingly, the Owner hereby agrees to bring no claim for negligence, breach of contract, indemnity or otherwise against the Architect/Engineer, his principals, employees, agents and consultants if such claim in any way would invoice the Architect's/Engineer's services for the investigation of or remedial work related to asbestos and/or other hazardous waste materials in the Project.

The Owner further agrees to defend, indemnify and hold the Architect/Engineer and his principals, employees, agents and consultants harmless from any such asbestos and/or other hazardous waste materials related claims that may be brought by third parties as a result of the services provided by the Architect/Engineer pursuant to this Agreement excepting only such claims arising out of the sole negligence or willful misconduct of the Architect/Engineer.

11. AMERICANS WITH DISABILITIES ACT

The Americans with Disabilities Act (ADA) provides that it is a violation of the ADA to design and construct a facility that does not meet the accessibility and usability requirements of the ADA except where an entity can demonstrate that it is structurally impractical to meet such requirements. The ADA also provides that alterations to a facility must be made in such a manner that, to the maximum extent feasible, the altered portions of the facility are readily accessible to and by individuals with disabilities. The Client acknowledges that the requirements of the ADA will be subject to various and possibly contradictory interpretations. The Architect therefore, will use his reasonable professional efforts to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project. The Architect, however, cannot and does not warrant or guarantee that the Client's project will comply with interpretations of ADA requirements and/or requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project.

13. ADDITIONAL PROVISIONS

The following amendments and/or additions are made a part of this agreement and shall be given effect notwithstanding any other provision contained herein:

a. There are no additional provisions to this Agreement.

The Client and Architect hereby agree to the full performance of the covenants contained herein.

IN WITNESS WHEREOF, the CLIENT and the ARCHITECT have executed this agreement the day and the year first above written.

ARCHITECT:
Jeffrey Grau, A.I.A., #C14648
Rainforth ▪ Grau ▪ Architects
A Professional Corporation
2407 J Street, Suite 202
Sacramento, CA 95816

CLIENT:
Western Placer Unified School District
Placer County
600 6th Street, Suite 400
Lincoln CA 95648

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5.4.6

Michael RAINFORTH ▪ Jeffrey GRAU
ARCHITECTS

Architecture & Planning ▪

2407 J Street, Suite 202 ▪

Sacramento, CA 95816▪

(916) 368-7990 ▪

FAX: (916) 368-7996 ▪

A Professional Corporation ▪

FEE SCHEDULE "V"
Effective January 1, 2008

Architectural:

Principal Architect	$	180.00/hour
Associate Architect	$	160.00/hour
Architect	$	145.00/hour
Project Manager	$	135.00/hour
Designer	$	110.00/hour
Job Captain	$	110.00/hour
Interior Designer	$	95.00/hour
Intern Graduate	$	85.00/hour
Clerical	$	75.00/hour

Consultants: Consultant Billing x 115%

Other: Vehicle use (mileage): No Charge

Zone or Long Distance phone calls: No Charge

Mailing: No charge EXCEPT for "special express handling" when requested or necessary, which is billed at cost.

Printing: No charges for "in-house" or consultants check prints. Agency prints, Owner/Owner's Representative prints, Bid Documents, Submittals/Shop Drawings, Record Drawings and request prints are billed at printing invoice x 115%.

Fees Advanced: All fees paid in advance by the Architect will include a $40.00 Processing and Handling Fee.

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:
CARS/Consolidated Application Part I, Phase I

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Mary Boyle

ENCLOSURES:
Handouts at Meeting

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Annual Categorical Revenues

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The 2012 - 2013 Consolidated Application Part I reflects our application for funding in all Federal and State categorical aid programs for the coming year. Included in the Con App are applications for federal funding for the 2012 – 13 school year through Title I Part A (Basic Grant), Title II (Improving Teacher Quality), and Title III (Limited English Proficiency Students), as well as applications for state funding through Economic Impact Aid (EIA). The Con App Part I also includes required reports on Teacher and Paraprofessional Requirements and NCLB Teacher Requirements. Normally, Con App Part I also includes Expenditure Reports for Title I, II, and III Programs for the previous year. However, because CDE is in the process of converting to the CARS (Consolidated Application and Reporting System) automated system, Con App Part I for 2012 - 2013 is being split into two phases, with Expenditure Reports a part of the second phase once that portion of CARS is available.

RECOMMENDATION:

Approve 2012 – 2013 Consolidated Application Part I, Phase I.

Public

Hearing

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:
Public Hearing on 2012 School Facility Fee Justification Report

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:
Draft of 2012 School Fee Justification Report

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

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 $3.20 per square foot for residential and $0.51 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 2012 School Facility Fee Justification Report.

8.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:
Public Hearing on 2012 School Facility Needs Analysis and Justification Study (SFNA)

AGENDA ITEM AREA:
Public Hearing

REQUESTED BY:
Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:
Draft of 2012 SFNA

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

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 2012 SFNA calculates justification for the District to begin collecting Level II Fees of $4.60 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 2012 School Facility Needs Analysis and Justification Study.

8.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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SUBJECT:

Public Hearing on 2012-13 Western Placer Unified School District Budget

AGENDA ITEM AREA:

Public Hearing

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Included in Budget Adoption Back Up

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 19, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. At this hearing, the Board will take testimony from the public.

This hearing has been advertised in at least one local newspaper as required by law and notice was posted at least 72 hours in advance. The proposed budget was made available for public inspection at the District office and online at least 72 hours in advance.

RECOMMENDATION:

Administration recommends the Board hold a public hearing regarding the proposed 2012-13 Annual Budget.

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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SUBJECT:
Collective Bargaining Agreement Reopeners Between Western Placer Unified School District and the Western Placer Teachers Association

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
Tentative Agreements reflecting changes to selected Articles from current Collective Bargaining Agreement.

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The reopeners for the Collective Bargaining Agreement between the Western Placer Teachers Association and the Western Placer Unified School District is being submitted for ratification. Both parties have completed a lengthy effort to finalize these selected Articles. The Tentative Agreements have been ratified by the Western Placer Teachers Association.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Tentative Agreements for reopener Articles to the Collective Bargaining Agreement as presented.

TENTATIVE AGREEMENT

Tentative agreement has been reached between the District, Western Placer Unified School District, and the Association, Western Placer Teachers Association on the following reopener articles (as attached):

Article IX, Class Size (Special Education) (Status Quo);
Article XIII, Salaries;
Article XIV, Employee Benefits (Status Quo, Issues related to Employee Benefits were addressed in an MOU dated May 16, 2012);
Article XXVII, Safety;
Appendix B, Special Assignment Salary Schedule (Status Quo).

Jennifer Tarabochia
W.P.T.A. Negotiation Chair

Ryan Davis
W.P.U.S.D. Designee

5/25/12
Date

5/25/12
Date

June 7, 2012
Date Ratified by W.P.T.A. Members

Date Adopted by Board

9.1.1

ARTICLE XIII

SALARIES

A. BASIC TEACHER'S SALARY SCHEDULE

1. The District hereby adopts a single Salary Schedule, the provisions of which shall apply to all personnel recognized in Article II of the Agreement with the Western Placer Unified School District. All salary schedules shall be based on training, experience, and years of service.
2. One step on the salary schedule shall be allowed for each successful year of service as an employee of the District, except for the first year of employment in the District in which they must be in paid status at least 50 percent of the school year.
3. It is also our hope that these regulations will effect the realization of the following additional objectives: To attract and keep competent teachers, and to encourage all teachers to improve the quality of their teaching services as long as they remain in the employ of the Western Placer Unified School District.

B. DEFINITIONS

1. A unit shall be evaluated in terms of semester units from accredited institutions.
2. A year shall be designated as the time from July 1 of one year to June 30 of the next year.
3. A school year is designated on the school calendar as the number of days a unit member is required to work.
4. The base salary shall be the salary represented at Class C – Step 1.
5. A successful year of service is when a unit member has been in a paid status for at least 75% of the school year.
6. Units Committee shall be comprised of two (2) Association appointed members and two (2) administrators appointed by the Superintendent.

C. UNITS ALLOWABLE ON THE SALARY SCHEDULE

1. If a teacher obtains fifteen (15) units beyond one classification, he/she is placed on the next higher classification until fifteen (15) or more units have been obtained.
2. Courses for credit on the salary schedule shall be limited to upper division or graduate courses from a regionally accredited institution. Credit for other units will be guaranteed only on prior approval of Units Committee.

9.1.2

3. Employees will be advanced by not more than one salary class in any one-year (horizontal movement).

4. During the first year of employment with Western Placer Unified School District, bargaining unit members will be eligible to move one column any time during first
year if they meet the requirements in C.1. and 2. Units must be submitted to the Personnel Department no later than the 10th of the month for the salary advancement to become effective on the next available end-of-month payroll. The first salary advancement is not retroactive.

5. A bonus of 2.5 percent of F–1 will be added to the salary of an employee with an earned Masters degree, who submits evidence of such degree in accordance with Section D, Deadline Dates, below.

D. DEADLINE DATES

1. All unit members must file a Statement of Intent (Appendix E) by February 15 indicating whether they are planning on moving from one column to another for the next year.

2. Grade cards and/or official college transcripts must be submitted to the District by November 1 of the year in which unit credit is to be applied to the salary schedule.

E. TEACHER ENTERING THE SYSTEM

1. New teachers entering Western Placer Unified School District system will receive full credit for each year of experience teaching in United States/American schools requiring a United States/American credential for up to fourteen (14) years of service. **Teachers who serve in an intern capacity, while holding a valid intern credential, will receive up to one (1) year of credit towards salary schedule placement for this experience. Teachers with long-term substitute experience will not receive credit towards salary schedule placement.**

2. All credits shall be evaluated at the time of hiring if credit is desired.

F. DISTRICT SPONSORED UNITS

In addition to units from accredited institutions, units may be awarded for salary schedule purposes for District approved in-service activities, District approved committees, or District approved projects.

1. Participation in District approved and sponsored in-service:

9.1.3

a. Fifteen (15) hours of participation for one unit of credit.
b. These hours of participation must by outside of the regular hours of contract day or contracted duty year and for which there is no pay.

2. Participation in District approved committees:

a. Fifteen (15) hours of participation for one unit of credit.

b. These hours of participation must be outside of the regular hours of contract day or contracted duty year and for which there is no pay.

c. Committee work must be approved by the Units Committee.

3. District approved projects:

a. A unit member or group of unit members may submit a written proposal for a project that would benefit their classroom(s), school, or the district. These projects may include but are not limited to curriculum, in-service, and/or travel.

b. The proposal shall be submitted to the unit member's supervisor, Assistant Superintendent of Educational Services, and the Units Committee.

c. After consulting with the applicant(s), the supervisor(s), Assistant Superintendent for Educational Services, and Units Committee will approve/disapprove the proposed project.

d. The work to be completed, proposed timeline, and number of units to be potentially earned will be agreed upon at the time of approval.

e. Upon conclusion of the project, the Units Committee will make the final determination for the granting of units. This determination shall be submitted in writing to the District Office by the Units Committee.

G. SALARY SCHEDULE

1. See attached Appendix A for the 2010-2011 salary schedule. Adjustments to this salary schedule will be available on the Western Placer Unified School District website.

2. Counselors' salary schedule shall be an additional ten percent (10%) above normal placement on the certificated salary schedule (Appendix A).

H. SPECIAL ASSIGNMENT SALARY SCHEDULE

1. Bargaining unit employees who are designated by the District to perform the duties of the assignments listed in Appendix B shall receive the appropriate

9.1.4

compensation listed in Appendix B. Employees who serve less than a full year, or less than a full assignment, shall receive a pro-rated stipend.

2. Each year the principal of each school site shall submit in writing a list of persons authorized to serve in the special assignments to the District office. This shall be done as soon as possible so these persons can be paid in accordance with the supplemental salary schedule.

3. Certificated staff authorized to fill special assignments shall be paid in accordance with the criteria for establishment of supplemental pay, which is based upon yearly extra-curricular schedules and time factors involved. The pay will be stated as a percentage of the base salary (C-1).

4. If a new special assignment job classification is established, the District will negotiate with the Association over the appropriate salary for this classification. If possible, said negotiations shall take place prior to the filling of the position. The salary subsequently agreed upon shall be retroactive to the first day the position was filled. These new assignments will be included in Appendix B.

5. If there is any substantial change in the duties of any existing special assignment job classification, the District will negotiate with the Association regarding possible modification in the salary for such position and any modification in the salary for such position agreed to will become effective on the first day that the change in duties became effective.

6. A new special assignment job classification shall be defined as any position that receives compensation over and beyond the salary schedule (Appendix A).

I. OTHER SPECIAL ASSIGNMENT JOB CLASSIFICATION

1. The District will notify the Association Bargaining Chairperson of stipends offered to bargaining unit members not included in Appendix B at its inception and by September 15 of each school year regardless of the source of funding for the position. Notification will include title of the stipend, site(s), duties, date posted, approximate hours required, compensation, and comments if necessary.

2. Within fifteen (15) instructional days of each notification by the District, the Association will notify the district if the stipend will be negotiated using the process outlined in I.H.4. of this article.

3. Using 2002 - 2003 as a base school year, only stipends offered more than once to bargaining unit members will be subject to I.2.of this section.

ARTICLE XXVII

SAFETY

A. SAFE WORKING CONDITIONS

1. Unit members shall not be required to work in unsafe conditions or to perform tasks that endanger their health, safety, or well-being.

2. Following notification and determination by the District of the severity of the condition, the district shall remediate any unsafe or hazardous condition.

   a. Unit members shall immediately report ~~potential situations of~~ unsafe or hazardous conditions to their principal or supervisor **using the work order form and indicating the request as an unsafe or hazardous condition to be evaluated.**

   b. The principal or supervisor shall then immediately report the matter to the Superintendent and/or proper District employee for appropriate action.

   c. The reporting unit member shall be informed of the action taken **and proposed timeline for said action, if any, by the principal, supervisor or appropriate District employee within five (5) business days.**

   d. **In the event the unit member disagrees with the proposed solution, or no solution is provided, the unit member has the right to contact CAL-OSHA at www.dir.ca.gov/DOSH or (916) 263-2800.**

   e. **Unit members shall comply with District requests within five (5) business days when an unsafe condition caused by the unit member needs to be corrected.**

3. After determination by the District, unit member attendance shall not be required whenever student attendance is not required due to unsafe conditions, **except when students are sent to another location and teacher supervision is needed during the student day.**

4. Each school site shall have written procedures for emergency situations. The procedures will be reviewed with the bargaining unit members at the beginning of each school year or with the affected bargaining unit members when changes are made.

5. Each classroom and major work area shall have a telephone with monitored central office intercom service and access to an outside line.

6. Each school site will provide every classroom with a designated hotline to the office. This designated hotline will only be used in case of emergency. **All phones shall be labeled with the designated hotline number and unit members whose phones are not labeled appropriately shall notify their supervisor.**

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7. **All science labs and/or classrooms that contain hazardous materials shall be maintained in a safe manner by the unit member and supplied with mandated safety equipment and proper storage in compliance with applicable laws.**

B. ASSAULT AND BATTERY

1. While acting in the scope of their employment, unit members may use reasonable force when necessary to protect themselves from attack, to protect another person or property, to quell a disturbance threatening physical injury to others, or to obtain possession of weapons or other dangerous objects upon the person or within the control of a pupil.

2. Unit members shall immediately report cases of assault and/or battery suffered by them while acting within the scope of their employment to their principal or supervisor. A battery is defined as any willful and unlawful use of force or violence upon another person. An assault is defined as an unlawful attempt, coupled with a present ability to commit, a violent injury on another person. The principal or supervisor shall report any assault or battery to the Superintendent or designee who shall contact the proper law enforcement authorities **when appropriate, as determined by the district**. The Superintendent shall comply with any reasonable request from the unit member for information in the possession of the District relating to the incident or the persons involved, **which are subject to the District's policies related to confidentiality.**

3. In the event that criminal or civil charges are brought against unit members in connection with an assault and/or battery while the unit member is acting within the scope of his/her employment **as determined by the District's insurer,** the District shall provide legal counsel to act in the unit member's defense, **when such coverage is included in the District's insurance policy.**

4. The District, ~~following the request by an employee, shall~~ **may** pursue legal action against a pupil or the pupil's parent or guardian if a unit member's person or property is injured or damaged by the willful misconduct of the pupil which occurs during the course and scope of employment.

5. When absence arises out of a battery inflicted upon a unit member while acting in the scope of his/her employment~~, pursuant to~~ the district will follow all workers compensation **and other applicable** laws. ~~, and statutory benefits, unit members shall suffer no loss in wages, benefits, or sick leave~~.

6. The District shall notify unit members in accordance with Education Code Section 49079 of a record of conduct demonstrating that a student has caused, or attempted to cause serious bodily injury~~.~~ **as outlined in section C. 5. of this article.**

C. PUPIL SUSPENSION

1. In compliance with Education Code Section 48910, a unit member may suspend a pupil from his/her class for the day of the suspension and the following day for any act enumerated in Education Code Section 48900 et. seq., which includes acts that disrupt the educational process. A list of the grounds for suspension as enumerated

in Education Code Section 48900 et. seq., is included on the suspension form which is attached hereto as Exhibit A.

2. Any pupil suspended by the teacher shall not be returned to the unit member's class during the period of suspension without the principal or designee and the unit member's concurrence.

3. The pupil shall not be placed in another regular class during the period of suspension. If the pupil is assigned to more than one class per day, this section shall apply only to classes scheduled during the same time as the class from which the pupil was suspended. The student may be placed in "in house" suspension or ALC, if appropriate, as determined by administration.

4. As soon as possible following the suspension of a pupil by a teacher, the teacher shall ask the parent or guardian of the pupil to attend a parent-teacher conference regarding the suspension. A school administrator shall attend the conference if the teacher or the parent or guardian request.

5. Each year teachers shall receive from the district information regarding student discipline before their classroom duties begin **and throughout the duration of the school year utilizing Aeries or any other student information system. At a minimum, student disciplinary action which results in suspension or expulsion shall be documented in the District's student information system program including the grounds for suspension as enumerated in Education Code sections 48900 et. seq. Other disciplinary action included in the student information system, as determined by the administration, will be available to the unit member.** ~~The information shall include a copy of the suspension form which lists the grounds for suspension as enumerated in Education Code Sections 48900 et. seq., a copy of which is attached hereto as Exhibit A for information purposes only. This form is expressly not part of this Agreement.~~

6. ~~Site Administration will be responsible for notifying each teacher of student discipline issues prior to starting their classroom duties.~~

D. PUPIL TRANSPORTATION

1. No unit member shall be required to transport pupils in private vehicles. **If a unit member transports a student with district approval, the unit member is required to provide evidence of auto insurance in an amount equal to that required by board policy of parent volunteer drivers. The district shall provide liability coverage in excess of the unit member's personal auto policy up to the districts' per occurrence limit.**

2. Should the District request that a unit member transport a pupil or pupils in a vehicle owned by the District, the District shall provide primary liability coverage for any liability considered attributed to the unit member while he/she is acting in the scope of their employment. Unit members shall be provided with documentation of the primary liability coverage applicable while in the scope of their employment, which shall be carried in the vehicle during such assignment.

3. The District ~~shall~~ **may** provide unit members ~~written~~ authority to take pupils on a ~~field trip~~ **school-sponsored activity. A unit member, while acting within the scope**

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their duties during a school sponsored activity shall be indemnified for third-party claims of bodily injury, personal injury, or property damage.

E. SPECIALIZED PHYSICAL HEALTH CARE SERVICES

1. The District shall indemnify and hold harmless from liability any unit member who while acting within the scope of his/her employment, performs specialized physical health care services and/or dispenses medication.

2. Specialized physical health care services are defined as those health services prescribed by the student's licensed physician or surgeon requiring medically related training for the individual who performs the services and which are necessary during the school day to enable the student to attend school. Such services include catherization, gavage feeding, suctioning, or other services that require medically related training.

3. Nurses shall be the only unit member required to provide specialized physical health care services and to dispense medication.

4. Unit members shall report for examination by the nurse or designee, all suspected cases of head lice as soon as possible.

5. Each school site shall be equipped with health care products and facilities as allowed by law.

F. PERSONAL PROPERTY LIABILITY COVERAGE

1. In the event any judgment awarded against the student or his/her parent or guardian does not satisfy the damages resulting from the vandalism or theft of the unit member's personal property which occurred during the scope of the member's employment, per each occurrence, the District shall reimburse the unit member for the cost incurred to repair or to replace the personal property, for an amount which is equivalent to the unit member's insurance deductible as established by a proof of insurance certificate, or for an amount not to exceed $250, whichever is less.

2. When vandalism or theft of personal property occurs and the person(s) responsible for the theft or vandalism are never identified or if accused, not found guilty or liable, if the unit member has filed a police report affirming that the theft of vandalism occurred during the member's scope of employment, per each occurrence, the District shall reimburse the unit member for the cost incurred to repair or to replace the personal property, for an amount which is equivalent to the unit member's insurance deductible as established by a proof of insurance certificate, or for an amount not to exceed $250, whichever is less.

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:
Request to Establish Residency Based on Employment

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Scott Leaman,
Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustees will discuss any action taken in closed session regarding the following students.

- Student 12-13-E1
- Student 12-13-E2

RECOMMENDATION:

Administration request the Board of Trustee approve or deny the request.

wp/rk/factform

9.1A

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Ratification of Memorandum of Understanding With CSEA regarding Effects of Layoffs

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Ryan Davis
Director of Human Services

ENCLOSURES:
MOU Dated May 31, 2012

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
No

BACKGROUND:

The Western Placer Unified School District and the California School Employees Association Chapter #741 have signed a Memorandum of Understanding (MOU) regarding effects of layoff for the classified layoff resolution that was adopted by the Board on April 17, 2012. This MOU addresses issues related to the effects of the layoffs on employees. This MOU has been ratified by CSEA Chapter #741.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Memorandum of Understanding between the Western Placer Unified School District and the California School Employees Association.

MEMORANDUM OF UNDERSTANDING
Between the
WESTERN PLACER UNIFIED SCHOOL DISTRICT
And the
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION CHAPTER # 741

May 31, 2012

INTRODUCTION

On May 1, 2012 the representatives of Western Placer Unified School District ("District") and the California School Employees Association Chapter # 741 ("CSEA") met and negotiated with regard to the effects/impacts of the District's decision to lay off positions and reduce hours in the bargaining unit. In the interest of promoting harmonious labor relations between the parties and to avoid uncertainty and inconvenience, CSEA and the District, agree as follows:

1. Eligible laid off employees who are currently receiving health benefits shall be offered COBRA benefits at the end of their employment in compliance with Board Policy and applicable laws.

2. The District agrees to abide by the Collective Bargaining Agreement between CSEA and the District ("CBA") and the Education Code in regards to contracting out or the transfer of work normally provided by employees in the CSEA bargaining unit to employees or non-employees outside of the bargaining unit. Should the parties agree to changes in the CBA or should the Education Code or other applicable law change regarding contracting out or transfer of the work of classified employees, the District will abide by such changes in law or contract.

3. Laid off employees who indicate their interest do so will be placed on the District's classified substitute list. Prior to the start of the school year, the laid off employee must submit their notice requesting substitute and/or short-term assignments along with proof of meeting the minimum qualifications of the position(s) for which they request to work in such capacity. Such substitute or short term work shall not be deemed regular employment in a classification and the employee shall obtain no employment rights to any position in which they work as a substitute or short term employee. No laid off employee shall be allowed to work in a substitute or short term position(s) for equal to or more than 75% of the classified employee work year.

4. The District shall provide each laid off employee with a letter of reference upon request of the employee.

5. In light of the fact that each CSEA employee will be working eight (8) fewer days for the next school year and the number of employees in some classifications has been reduced, the District understands that workload will be impacted. Supervisors will provide appropriate direction to unit members about work priorities as a result of the furlough days, layoffs and hours reductions.

6. Laid off employees shall retain all rights and benefits guaranteed them by the California Education Code, the CBA, applicable laws, and District policies and procedures.

7. The District and the CSEA agree that this agreement fulfills the District's requirement to engage in bargaining the effects of the layoff and the effects/decision of the reduction of hours and/or work year with CSEA as it relates to classified layoffs and hours reductions set forth in Board Resolution No. 11/12.19.

8. This agreement establishes no past practice or precedent between the parties and shall not alter the terms of the current Collective Bargaining Agreement except as expressly stated above and applies only to the classified layoffs and hours reductions set forth in Board Resolution No. 11/12.19.

9. In the event any term of this MOU shall, to any extent, be found to be invalid or unenforceable, the remainder of this MOU shall remain valid and enforceable.

10. This MOU shall be governed by and controlled in accordance with the laws of the State of California.

11. This MOU is contingent and shall become effective upon approval and ratification by CSEA and the Western Placer Unified School District Board of Trustees.

Dated: 5/31/12

For the District:

Ryan Davis, Director of Human Services

Dated: MAY 31, 2012

For CSEA:

Mike Kimbrough, Chapter President

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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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 and Exhibit 1330 "Use of School Facilities"

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

June 19, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

An amended copy of Administrative Regulation and Exhibit 1330, "Use of School Facilities" is attached for the Board's approval. Changes include an update of fees based on actual costs, a new "Application and Agreement for Use of Facilities," and a new "Conditions for Use of Facilities" document.

RECOMMENDATION:

Administration recommends the Board of Trustees approve amended Administrative Regulation and Exhibit 1330.

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.

9.3.6

USE OF SCHOOL FACILITIES (continued)

Facility Use Classifications Definitions

~~Class I (Free Facility use)~~

- ~~Non-daily use by non-profit organizations, clubs or associations organized to promote youth or school activities (i.e., Girl/Boy Scouts, Parent-Teacher Clubs, school-community advisory councils, school clubs, booster clubs, etc.).~~
- ~~Non-daily use by non-profit organizations which are not directly beneficial to youth or public school activities of the district (i.e., City/County non-youth activities, Red Cross, AA, etc.). Such groups will be charged fair rental value (Class III) for fundraising activities which are not beneficial to the youth or public school activities of the district.~~

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 IFS 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.**

~~Fees will be charged to cover costs for supplies, custodial services, services of any other district employees, or 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.

~~Class II (Direct Cost Charges)~~

- ~~Use by any group in Class I which uses facilities on a daily basis.~~
- ~~Use by any church or religious organization unless activity is a Class III activity, in which case Class III charges shall be imposed.~~
- ~~Use by any group where admission is charged or contributions solicited and net receipts are to be expended for charitable purposes.~~

USE OF SCHOOL FACILITIES (continued)

- ~~All groups for activities that do not come within the specifications for Class I or Class III.~~

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 Classificatin 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.**
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. ~~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 part of his/her normal duties; and the cost of services, if the services are necessary and would not have otherwise been performed as part of the custodian's normal duties.~~

~~Class III (Fair Rental Value Charges)~~

- ~~Use of school facilities or grounds by any group for entertainment or meetings where admission is charged or contributions solicited and net receipts are not be to expended for charitable purposes or for the welfare of the district's students.~~

- ~~Any group engaging in fundraising activities that are not to be expended for the welfare of the district's students.~~

USE OF SCHOOL FACILITIES (continued)

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 $~~1~~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 automobiles providing a minimum combined single limit coverage of $~~1~~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.

USE OF SCHOOL FACILITIES (continued)

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.

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)

9.3.10

USE OF SCHOOL FACILITIES (continued)

Schedule of Facility Use Fees	*Class II*		*Class III*
	Direct Cost	**Direct Cost**	**Fair Rental**
Facility Description	**Per Hour**	**Weekly Rate**	**Per Hour**
Regular Classroom	$ 10.00	$ 100.00	$ 21.00
Computer Lab	10.00	100.00	21.00
Library	21.00	210.00	44.00
Elem School Multi-Use	51.00	510.00	110.00
Elem School Kitchens	10.00	100.00	21.00
Middle School Multi-use: TBMS	95.00	950.00	203.00
Middle School Gym: TBMS	125.00	1,250.00	267.00
Middle School Kitchens: TBMS	21.00	210.00	44.00
Middle School Lockers: TBMS	40.00	400.00	85.00
Middle School Multi-use: GEMS	60.00	600.00	128.00
Middle School Kitchens: GEMS	11.00	110.00	24.00
Middle School Lockers: GEMS	40.00	400.00	85.00
High School Locker Rooms	36.00	360.00	76.00
High School Cafeteria	41.00	410.00	87.00
High School Kitchen	16.00	160.00	33.00
High School Theater	153.00	1,530.00	328.00
High School Gym	122.00	1,220.00	263.00
High School Multi	77.00	770.00	165.00
Outdoor Facilities			
Ball Field/Soccer/Softball	15.00	150.00	23.00
Football Stadium	110.00	1,100.00	165.00
Football Stadium with Lights	150.00	1,500.00	225.00
Track Field	110.00	1,100.00	165.00
Playfields and Hardcourt Areas	6.00	60.00	9.00
Parking Lot	10.00	100.00	15.00

Equipment Rental	
Chairs per 100	$25.00/day
Tables per 5	$15.00/day
PA System	$10.00/hour

Fees	**Per Hour**	**Per Hour**
Personnel Fees	**Regular Rate**	**Overtime Rate**
Custodial	$ 24.00	$ 36.00
Food Services	18.75	28.00
Computer Lab Aide	18.75	28.00
Light/Sound Technicians	19.80	29.70
Teachers (Hourly Rate)	31.25	46.85

9.3.11

USE OF SCHOOL FACILITIES (continued)

Schedule of Facility Use Fees for the 2012-13 Year
Greater of the past two years' actual and current year projected actual

	Class II Direct Cost Per Hour	Direct Cost Weekly Rate	*Class III* Fair Rental Per Hour
Indoor Facilities			
Regular Classroom	$ 7.00	$ 70.00	$ 16.00
Computer Lab	7.00	70.00	16.00
Library	14.00	140.00	33.00
Elem School Multi-use	35.00	350.00	81.00
Elem School Kitchens	7.00	70.00	15.00
Middle School Multi-use: TBMS	64.00	640.00	150.00
Middle School Gym: TBMS	85.00	850.00	197.00
Middle School Kitchens: TBMS	14.00	140.00	33.00
Middle School Lockers: TBMS	27.00	270.00	63.00
Middle School Multi-use: GEMS	41.00	410.00	94.00
Middle School Kitchens: GEMS	8.00	80.00	18.00
Middle School Lockers: GEMS	27.00	270.00	62.00
High School Locker Rooms	24.50	240.00	56.00
High School Cafeteria	28.00	280.00	64.00
High School Kitchen	11.00	110.00	25.00
High School Theater	104.00	1,040.00	242.00
High School Gym	83.00	830.00	193.00
High School Multi	52.00	520.00	121.00
Outdoor Facilities			
Ball Field/Soccer/Softball	15.00	150.00	23.00
Football Stadium	120.00	1,200.00	180.00
Football Stadium w/Lights	150.00	1,500.00	225.00
Track Field	110.00	1,100.00	165.00
Elem Playfields and hardcourt areas	6.00	60.00	9.00
Parking Lots	10.00	100.00	15.00

9.3.12

WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 Sixth Street, Suite 400, Lincoln, CA 95648

TO: Potential Users of School District Facilities

FROM: Western Placer Unified School District

SUBJECT: Insurance Requirements

The purpose of this memo is to explain the specific documents that are required to use the facilities owned by the Western Placer Unified School District.

Document One: A current certificate of general liability insurance showing minimum coverage limits of one million dollars. The certificate should be for a policy active during the date of use of facilities and must name the Western Placer Unified School District as the certificate holder. If the document specifies the date of a certain event the certificate is good only for that date and event. Certificates without specific dates/events are valid for the term of the policy provided the certificate holder receives no notice of cancellation.

Document Two: An Additional Insured Endorsement naming the Western Placer Unified School District as additional insured. Often times an insurance company will add this language to the bottom of the certificate. This **IS NOT VALID FOR THE USE OF OUR FACILITIES**. A separate additional insured endorsement is a must.

These documents should be received at least 10 days prior the event.

9.3.13

Western Placer Unified School District

APPLICATION AND AGREEMENT FOR USE OF FACILITIES

E 1330 (b)

)TE: Applicant must read the rules and regulations, and conditions for use of district facilities prior to completing this form.

1O 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.

HAVE READ THE RULES AND REGULATIONS, AND FEE SCHEDULE RELATING TO THE USE OF SCHOOL FACILITIES INCLUDING BOARD OLICY 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:** _____

Indicate number requested:

_____	Multi-Purpose Room	# of hours _____
_____	Gymnasium	# of hours _____
_____	Classroom(s)	# of hours _____
_____	Football Stadium ☐ with lights	# of hours _____
_____	Fields/Parking Lot	# of hours _____
_____	Kitchen*	# of hours _____
_____	Theatre ☐ with lights	# of hours _____
_____	Cafeteria	# of hours _____
_____	Lockers	# of hours _____
_____	Staff OT	# of hours _____
_____	Tables (5 @ $15.00 per day)	
_____	Chairs (100 @ $25.00 per day)	

*Kitchen use requires Food Service Approval. Attach Kitchen Usage Request Form.

DISTRICT ACCOUNTING OFFICE

ESTIMATED FEES PER EVENT (per Schedule of Facility Use Fees)

@ $ _____ = $ _____ (×10 rows)

Total $ _____

SITE APPROVAL:

Approved by: _____ Date: _____

Signature

_____

Print Name

Insurance Certificate received: ☐ YES ☐ NO ☐ N/A Expires on: _____

Approved by: _____ Date: _____

Security Deposit received: (One time user) The lesser of estimated fees or $150.00 $_____

BUSINESS SERVICES:

Category Designation from Fee Schedule (Circle One): I II III

Approved by Director of Business Services or Designee: _____ Date: _____

9.3.14

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.
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.
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, note paper, 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 (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. In case of emergency contact:_____
    Name and Telephone of WPUSD Employee
12. Reservation is tentative until Application and Agreement for Use of Facilities form is properly completed. 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 systems and watercourses, including applicable requirements specified in local municipal storm water managements programs or plans.

Event Coordinator (Print Name) : _____

I agree to above Rules and Regulation conditions for Use of Facilities.

Event Coordinator Signature: _____ Date: _____

WPUSD Staff: _____
Time in: _____ Time out: _____
Damage or comments: _____

(Forward to Business Office at the end of the event)

9.3.15

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.11/12.23
To Increase Fees per 2012 School Facility
Fee Justification Report

AGENDA ITEM AREA:
Action

REQUESTED BY:
Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Developer Fees – Fund 25

MEETING DATE:
June 19, 2012

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 $3.20 per square foot for residential and $0.51 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. 11/12.23 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. 11/12.23

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 19, 2012 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.

9.4.1

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.

9.4.2

(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) $3.20 per square foot of residential development.

(b) $0.51 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.

9.4.4

APPROVED, PASSED and ADOPTED by the Governing Board of the Western Placer Unified School District this 19th day of June, 2012, 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

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.11/12.24
To Increase Fees per 2012 School Facility
Needs Analysis and Justification Study

AGENDA ITEM AREA:
Action

REQUESTED BY:
Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Developer Fees – Fund 25

MEETING DATE:
June 19, 2012

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 2012 SFNA calculates justification for the District to begin collecting Level II Fees of $4.60 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. 11/12.24 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.

RESOLUTION NO. 11/12.24

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 2012 (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 19, 2012 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,

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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:

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(a) The Level II Fee for residential units is hereby established and set at the rate of $4.60 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 $9.20 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 19th day of June, 2012, 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

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 #11/12.25 Authorizing the Issuance of 2012 Tax Revenue Anticipation Notes and Approve Application to Participate in the Dry Period Financing Process

AGENDA ITEM AREA:
Action

REQUESTED BY:
Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
General Fund Cash

MEETING DATE:
June 19, 2012

ROLL CALL REQUIRED:
Yes

BACKGROUND:
Tax Revenue Anticipation Notes (TRANS) are used as a financing tool to mitigate cash flow deficits. The notes are issued at a tax-exempt interest rate, which is substantially lower than normal bank loans. The proceeds may then be reinvested with the Placer County Treasurer or in a Guaranteed Investments Contact (GIC) at a higher rate of interest.

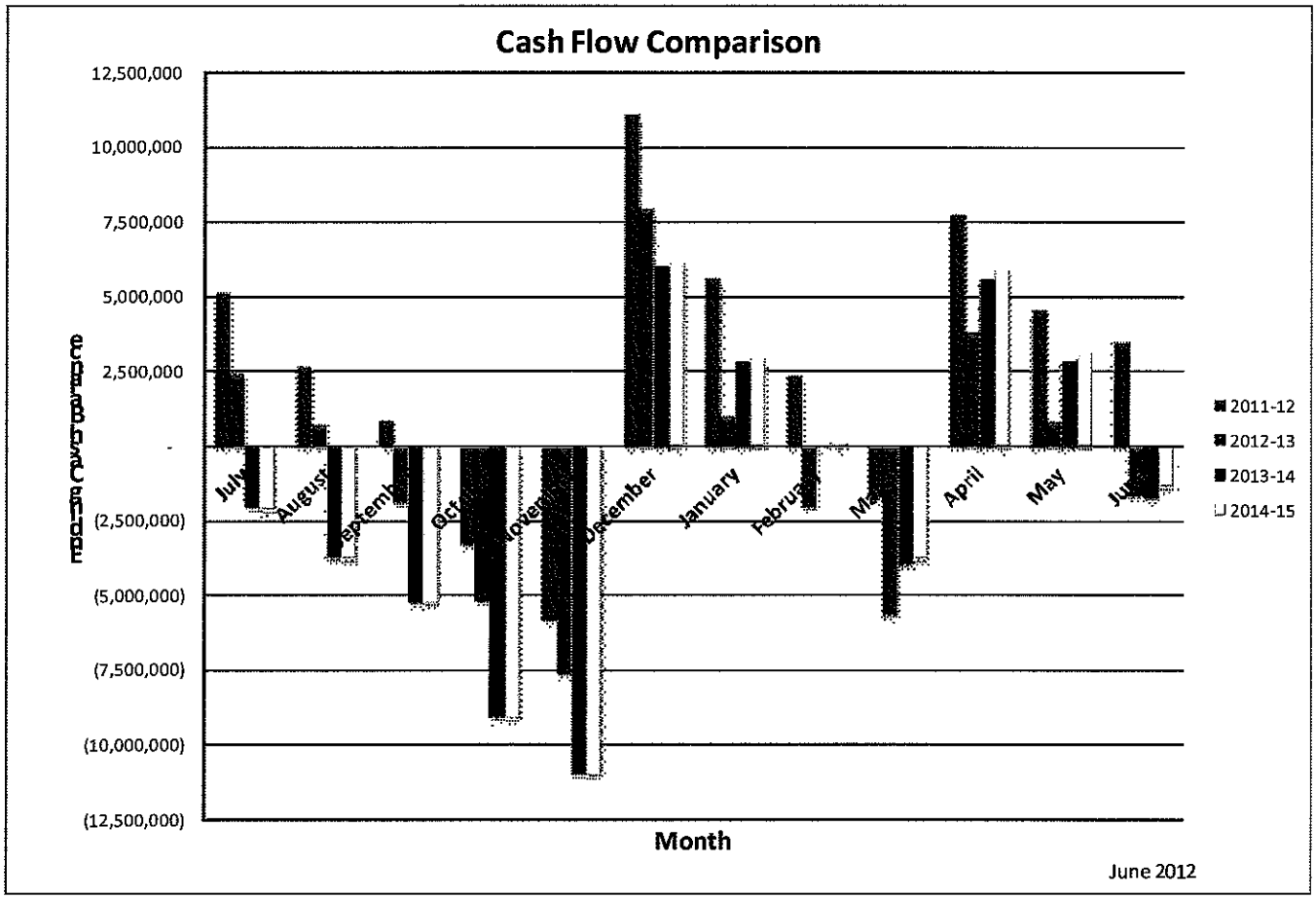
The district's cash flow projections reflect potential cash deficits in the months of September through November, February, March and June (Attachment A). The TRANS will not exceed $13,000,000 and will be calculated to be the amount needed to carry the District until property tax revenues and state deferrals are received. When the cash from TRANS is not needed to cover the deficit, it remains invested at the higher interest rate.

Utilizing the state approved budget documents which should be released early next week, staff will evaluate the costs associated with participating in the TRANS versus dry period financing through the Placer County Treasurer's Office and select the most cost effective option for borrowing cash.

RECOMMENDATION:
Staff recommends the Board of Trustees adopt the resolution (Attachment B) to authorize participation in the 2012 TRANS process and approve the application to participate in the dry period financing process (Attachment C) through the Placer County Treasurer's Office.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Cash Flow Notes

ATTACHMENT A:



ATTACHMENT B

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PLACER COUNTY, CALIFORNIA
RESOLUTION NO. 11/12.35

RESOLUTION OF THE BOARD OF TRUSTEES OF WESTERN PLACER UNIFIED SCHOOL DISTRICT AUTHORIZING THE ISSUANCE OF 2012 TAX AND REVENUE ANTICIPATION NOTES FOR SAID DISTRICT AND REQUESTING THE BOARD OF SUPERVISORS OF PLACER COUNTY TO ISSUE SAID NOTES

RECITALS

WHEREAS, pursuant to Sections 53850 *et seq.* of the Government Code of the State of California (the "Act") contained in Article 7.6, Chapter 4, Part 1, Division 2, Title 5 thereof, entitled "Temporary Borrowing," on or after the first day of any fiscal year (being July 1), the Western Placer Unified School District (the "District") may borrow money by issuing notes for any purpose for which the District is authorized to use and expend moneys, including but not limited to current expenses, capital expenditures, investment and reinvestment and the discharge of any obligation or indebtedness of the District; and

WHEREAS, Section 53853 of the Act provides that such notes must be issued in the name of a school district by the board of supervisors of the county, the county superintendent of which has jurisdiction over said district, as soon as possible following the receipt of a resolution of the governing board of the district requesting the borrowing; and

WHEREAS, this Board of Trustees (the "District Board"), being the governing board of the District, hereby requests the borrowing of not to exceed $13,000,000 at an interest rate not to exceed seven percent (7%), through the issuance by the Board of Supervisors (the "County Board") of the County of Placer (the "County") of 2012 Tax and Revenue Anticipation Notes (the "Notes") in the name of the District; and

WHEREAS, pursuant to federal tax restrictions, such Notes shall be payable no more than thirteen (13) months after their date of delivery which is during the fiscal year succeeding the fiscal year 2012-2013 in which such Notes were issued and pursuant to Section 53854 of the Act, such Notes shall be payable only from revenue received or accrued during the fiscal year 2012-2013 in which issued; and

WHEREAS, pursuant to Section 53856 of the Act, the District may pledge any taxes, income, revenue, cash receipts or other moneys of the District, including moneys deposited in inactive or term deposits, (but excepting certain moneys encumbered for a special purpose); and this Resolution specifies that certain unrestricted revenues which will be received by the District

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for the general fund of the District during or allocable to fiscal year 2012-2013 are pledged for the payment of the Notes; and

WHEREAS, the Notes shall be a general obligation of the District, and to the extent not paid from the taxes, income, revenue, cash receipts or other moneys of the District pledged for the payment thereof shall be paid with interest thereon from any other moneys of the District lawfully available therefore, as required by Section 53857 of the Act; and

WHEREAS, the Notes shall be in denominations of $5,000, or integral multiples thereof, as permitted by Section 53854 of the Act; shall be issued on the date designated by the County Board therefore, as permitted by Section 53853 of the Act; and shall be in the form and executed in the manner prescribed in this Resolution, as required by Section 53853 of the Act; and

WHEREAS, the District Board has found and determined that said $13,000,000 maximum principal amount of Notes to be issued by the County Board in fiscal year 2012-2013, when added to the interest payable thereon, does not exceed eighty-five percent (85%) of the estimated amount of the uncollected taxes, income, revenue (including but not limited to revenue from state and federal governments), cash receipts and other moneys of the District which will be available for the payment of the Notes and interest thereon, as required by Section 53858 of the Act; and

WHEREAS, the Notes will not be outstanding after a period ending thirteen months after the date on which such Notes are issued and will not be issued in an amount greater than the maximum anticipated cumulative cash flow deficit to be financed by the anticipated tax or other revenue sources for the period for which such taxes or other revenues are anticipated and during which such notes are outstanding, all as provided in the Income Tax Regulations of the United States Treasury promulgated under Section 148 of the Internal Revenue Code of 1986, as amended (the "Code");

NOW, THEREFORE, the Board of Trustees of the Western Placer Unified School District hereby resolves as follows:

Section 1. Authorization of Issuance of Notes; Terms Thereof; Paying Agent. The District Board hereby requests the County Board to issue in the name of the District, an amount not to exceed $13,000,000 principal amount of Notes pursuant to Sections 53850 *et seq.* of the Act, designated "Western Placer Unified School District, County of Placer, State of California, 2012 Tax and Revenue Anticipation Notes" (the "Notes"); to be numbered from 1 consecutively upward in order of issuance (if more than one Note is registered); to be in the denominations of $5,000, or integral multiples thereof, as determined by the purchaser thereof; to be dated the date of delivery thereof; to mature (without option of prior redemption) within thirteen (13) months of the dated date; and to bear interest, payable at maturity and computed on a 30-day month/360-day year basis, at the rate or rates determined at the time of sale thereof, but not in excess of seven percent (7%) per annum; provided that if the Notes will mature more than twelve (12) months after the date of issuance thereof, an additional interest payment date on or before the one year anniversary of the issuance of the Notes shall be selected, such selection to be conclusively evidenced by the execution of the Notes. Both the principal of and interest on the Notes shall be payable, only upon surrender thereof, in lawful money of the United States of America at the office of Treasurer–Tax Collector of the County or such other paying agent as the

District or County may appoint (the "Paying Agent") which is hereby designated to be the paying agent on the Notes or such other Paying Agent as the County and District may designate. This District Board hereby approves the payment of the reasonable fees and expenses of the Paying Agent as they shall become due and payable.

Section 2. Form of Notes. The Notes shall be issued in registered form and shall be substantially in the form and substance set forth in the resolution of the County approving the Notes, the blanks in said form to be filled in with appropriate words and figures as authorized herein and in the resolution of the County. The Notes shall be initially registered in the name of "Cede & Co." as nominee of The Depository Trust Company, and shall be evidenced by one note in the full principal amount of the Notes. There shall accompany the Notes, the legal opinion of Quint & Thimmig LLP respecting the validity of said Notes.

Section 3. Deposit of Note Proceeds. The moneys so borrowed shall be deposited in the general fund of the District or in a fund held by the Paying Agent on behalf of the District. Moneys in such funds held by the Paying Agent may be invested as authorized by Section 9 herein.

Section 4. Payment of Notes.

(a) *Source of Payment.* The principal amount of the Notes, together with the interest thereon, shall be payable from taxes, income, revenue, cash receipts and other moneys which are received by the District during fiscal year 2012-2013 and which are available therefore. The Notes shall be a general obligation of the District, and to the extent the Notes are not paid from the Pledged Revenues defined below, the Notes shall be paid with interest thereon from any other moneys of the District lawfully available therefore, as provided herein and by law.

(b) *Pledged Revenues.* The Notes shall be obligations of the District and shall be secured by a pledge of and first lien and charge against the first "unrestricted moneys," as hereinafter defined, to be received by the County on behalf of the District in such months and in such amounts as shall be determined by the President (or the President's designee) prior to the date of sale of the Notes, sufficient to pay the principal of and interest on the Notes through the maturity date thereof (the "Pledged Revenues"). The term "unrestricted revenues" shall mean taxes, income, revenue, cash receipts, and other moneys of the District as provided in Section 53856 of the Act, which are intended as receipts for the general fund of the District and which are generally available for the payment of current expenses and other obligations of the District.

The principal of the Notes and the interest thereon shall be a first lien and charge against and shall be payable from the first moneys received by the District from such Pledged Revenues, as provided by law.

In the event that there are insufficient unrestricted revenues received by the District to permit the deposit into the Repayment Fund, as hereinafter defined, of the full amount of Pledged Revenues to be deposited from unrestricted revenues in a month, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the repayment of the Notes and the interest thereon.

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(c) *Covenant Regarding Additional Short-term Borrowing.* The District hereby covenants and warrants that it will not request the County of Placer Treasurer–Tax Collector (the "Treasurer") to make temporary transfers of funds in the custody of the Treasurer to meet any obligations of the District during the 2012-2013 fiscal year pursuant to the authority of Article XVI, Section 6 of the Constitution of the State of California or any other legal authority.

(d) *Deposit of Pledged Revenues in Repayment Fund.* The Pledged Revenues shall be deposited with and held by the Paying Agent in a special fund designated as the "Western Placer Unified School District, County of Placer, State of California, 2012 Tax and Revenue Anticipation Notes Repayment Fund" (herein called the "Repayment Fund") and applied as directed in this Resolution. Any moneys placed in the Repayment Fund shall be for the benefit of the holders of the Notes, and until the Notes and all interest thereon are paid or until provision has been made for the payment of the Notes at maturity with interest to maturity, the moneys in the Repayment Fund shall be applied only for the purposes for which the Repayment Fund is created.

(e) *Disbursement and Investment of Moneys in Repayment Fund.* From the date this Resolution takes effect, all Pledged Revenues shall, when received, be deposited in the Repayment Fund. After such date as the amount of Pledged Revenues deposited in the Repayment Fund shall be sufficient to pay in full the principal of and interest on the Notes, when due, any moneys in excess of such amount remaining in or accruing to the Repayment Fund shall be transferred to the general fund of the District upon the request of the District. On the maturity date of the Notes, the moneys in the Repayment Fund shall be used, to the extent necessary, to pay the principal of and interest on the Notes.

Moneys in the Repayment Fund shall be invested pursuant to Section 9 of this Resolution.

Section 5. Execution of Notes. The District hereby requests the County Chairperson (the "Chairperson") and the Treasurer, or a designee thereof, sign the Notes manually or by facsimile signature and the Clerk of the County Board (the "Clerk") countersign the Notes by use of his or her manual or facsimile signature, and said Clerk is hereby requested to affix the seal of the County thereto by facsimile impression thereof, and said officers are hereby requested to cause the blank spaces thereof to be filled in as may be appropriate. The Notes shall not be valid, unless and until the authenticating agent selected by the District and the Treasurer shall have manually authenticated such Notes.

Section 6. Appointment of Bond Counsel and Financial Advisor. Quint & Thimmig LLP is hereby appointed as bond counsel and disclosure counsel to the District in connection with the issuance of the Notes. Capitol Public Finance Group, LLC is hereby appointed as the financial advisor to the District in connection with the issuance of the Notes (the "Financial Advisor").

Section 7. Official Statement. The District Board hereby approves a preliminary official statement describing the financing, in the form presented to this meeting, together with any changes therein or additions thereto deemed advisable by the President, or any designee thereof. The District Board authorizes and directs the President, or any designee thereof, on behalf of the District, to deem "final" pursuant to Rule 15c2-12 under the Securities Exchange

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Act of 1934 (the "Rule") the Preliminary Official Statement prior to its distribution to prospective purchasers of the Notes.

The Financial Advisor, on behalf of the District, is authorized and directed to cause the Preliminary Official Statement to be distributed to such persons as may be interested in purchasing the Notes therein offered for sale.

The President, or any designee thereof, is authorized and directed to cause the Preliminary Official Statement to be brought into the form of a final official statement (the "Final Official Statement") and to execute the Final Official Statement, dated as of the date of the sale of the Notes, and a statement that the facts contained in the Final Official Statement, and any supplement or amendment thereto (which shall be deemed an original part thereof for the purpose of such statement) were, at the time of sale of the Notes, true and correct in all material respects and that the Final Official Statement did not, on the date of sale of the Notes, and does not, as of the date of delivery of the Notes, contain any untrue statement of a material fact with respect to the District or omit to state material facts with respect to the District required to be stated where necessary to make any statement made therein not misleading in light of the circumstances under which it was made. The President, or any designee thereof, shall take such further actions prior to the signing of the Final Official Statement as are deemed necessary or appropriate to verify the accuracy thereof. The execution of the Final Official Statement, which shall include such changes and additions thereto deemed advisable by the President, or any designee thereof, and such information permitted to be excluded from the Preliminary Official Statement pursuant to the Rule, shall be conclusive evidence of the approval of the Final Official Statement by the District.

The Final Official Statement, when prepared, is approved for distribution in connection with the offering and sale of the Notes.

Section 8. Sale of the Notes. The Notes shall be sold to the purchaser at a negotiated sale through a competitive process conducted by the Financial Advisor appointed herein. The form of Note Purchase Agreement for the Notes (the "Note Purchase Agreement"), in the form presented to this meeting, is hereby approved. The Chairperson or the Treasurer, or a designee thereof, is hereby requested to execute and deliver the Note Purchase Agreement, and the President, or any designee thereof, is hereby authorized and requested to acknowledge such Note Purchase Agreement, if necessary, but with such changes therein, deletions therefrom and modifications thereto as the Chairperson or the Treasurer, or a designee thereof, may approve, such approval to be conclusively evidenced by his or her execution and delivery thereof; provided, however, that the maximum interest rate on the Notes shall not exceed seven percent (7%) per annum and that the discount not exceed 1% of the par amount of the Notes. The President, or any designee thereof, is further authorized to determine the maximum principal amount of Notes to be specified in the Note Purchase Agreement for sale by the County Board, not to exceed $13,000,000 and to enter into and execute the Note Purchase Agreement with the purchaser, if the conditions set forth in this Resolution are satisfied.

Section 9. Delivery of Notes. The proper officers of the County Board are hereby requested to deliver the Notes to the purchaser thereof. All actions heretofore taken by the officers and agents of the District Board with respect to the Notes are hereby approved, confirmed and ratified, and the officers of the District Board are hereby authorized and directed

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to do any and all things and take any and all actions which they, or any of them, may deem necessary or advisable in order to consummate the lawful issuance and delivery of the Notes in accordance with this Resolution and resolutions hereafter adopted by the County Board.

Section 10. Authorization to Invest in Investment Agreement and LAIF. Subject to federal tax restrictions, moneys in the funds created hereunder shall be invested at the Treasurer's discretion pursuant to law and the investment policy of the County, unless otherwise directed in writing by the District. Pursuant to Section 53601(1) of the Government Code of the State of California, the following are also hereby designated as additional authorized investments for the proceeds of the Notes and for the moneys in the Repayment Fund: (i) a guaranteed investment agreement meeting the requirements of each rating agency then rating the Notes necessary to maintain the current rating on the Notes and (ii) the Local Agency Investment Fund administered by the State of California. Investments of moneys in the Repayment Fund shall not have a maturity date later than the maturity date of the Notes.

Section 11. Continuing Disclosure. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of that certain Continuing Disclosure Certificate executed by the District and dated the date of issuance and delivery of the Notes, as originally executed and as it may be amended from time to time in accordance with the terms thereof. Noncompliance with this Section shall not result in acceleration of the Notes.

Section 12. Tax Covenants

(a) *Private Activity Bond Limitation.* The District shall assure that the proceeds of the Notes are not so used as to cause the Notes to satisfy the private business tests of section 141(b) of the Code (as hereinafter defined) or the private loan financing test of section 141(c) of the Code.

(b) *Federal Guarantee Prohibition.* The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Notes to be "federally guaranteed" within the meaning of section 149(b) of the Code.

(c) *Rebate Requirement.* The District shall take any and all actions necessary to assure compliance with section 148(f) of the Code, relating to the rebate of excess investment earnings, if any, to the federal government, to the extent that such section is applicable to the Notes.

(d) *No Arbitrage.* The District shall not take, or permit or suffer to be taken any action with respect to the proceeds of the Notes which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the date of issuance of the Notes would have caused the Notes to be "arbitrage bonds" within the meaning of section 148 of the Code.

(e) *Maintenance of Tax-Exemption.* The District shall take all actions necessary to assure the exclusion of interest on the Notes from the gross income of the registered owners of the Notes to the same extent as such interest is permitted to be excluded from gross income under the Code as in effect on the date of issuance of the Notes.

For purposes of this Section 8, the term "Code" means the Internal Revenue Code of 1986 as in effect on the date of issuance of the Notes or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the date of issuance of the Notes, together with applicable proposed, temporary and final regulations promulgated, and applicable official public guidance published, under the Code.

Section 13. Covenants and Warranties. It is hereby covenanted and warranted by the District that all representations and recitals contained in this Resolution are true and correct, and that the District, its appropriate officials and the District Board, have duly taken, or will take, all proceedings necessary to be taken by them for the levy, collection and enforcement of the Pledged Revenues in accordance with law for carrying out the provisions of this Resolution and the Notes.

Section 14. Transmittal of Resolution. The Secretary of this Board is hereby directed to send an original certified copy of this Resolution to the County Board, the Treasurer and the County President of Schools.

Section 15. Recitals. All the recitals in this Resolution above are true and correct and this District Board so finds, determines and represents.

Section 16. Other Actions. All actions heretofore taken by the officers and agents of the District with respect to the sale and issuance of the Notes are hereby approved, confirmed and ratified, and the officers of the District are hereby authorized and directed, for and in the name and on behalf of this District, to do any and all things and take any and all actions and execute and deliver any and all certificates, agreements and other documents, which they, or any of them, may deem necessary or advisable in order to consummate the lawful issuance and delivery of the Notes in accordance with, and to carry out the intent of, this Resolution.

PASSED AND ADOPTED by the Board of Trustees of the Western Placer Unified School District this 19th day of June, 2012, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By: _____
Damian Armitage, Board of Trustees President

ATTEST:

_____
Scott Leaman, Board of Trustees Secretary

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Cash Flow Notes

Attachment C

COUNTY OF PLACER
Temporary Borrowing of Treasury Funds for Dry Period Financing
Application
(Pursuant to Resolution #96-22, Adopted Feb. 6, 1996)

Instructions:
1. Complete the following Sections in the spaces provided.
2. Sign the Declarations Section.
3. Attach copy of applicable FY proposed budget for Estimated Revenues.
4. Submit Application to the County Treasurer at least 30 days in advance of the need for funds.

APPLICANT INFORMATION

Department/District Name	Western Placer Unified School District
Fund/SubFund Numbers & Name	01 - General Fund
Contact Name	Joyce Lopes
Contact Title	Assistant Superintendent, Operations
Phone Number	(916) 434-7268
Mailing Address	600 Sixth St., Lincoln, CA 95648

BORROWING INFORMATION

Dry period financing is not available prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year.

Fiscal Year	2012-13
Estimated Maximum Amount	$ 7,650,000

Amount Required (Est.)	Date Required (Est.)	Date of Repayment (Est.)
7,650,000	September - November 2012	June 30, 2013
	February - March 2013	
	June 30, 2013	

DECLARATIONS

The undersigned hereby declares that he/she is an authorized representative of the above listed fund(s), that he/she has reviewed the Placer County Treasurer's Dry Period Financing (Borrowing) Policy, Resolution No. 96-22, and will comply with all requirements contained therein.

Applicant Signature _____
Superintendent

FOR TREASURER USE ONLY

Maximum Borrowing Limit (85% of anticipated revenue/taxes) $ _____

9.6.9

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:

Board of Trustees Remuneration

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

None

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund Budget

MEETING DATE:

June 19, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:
Pursuant to Board Bylaw 9250:

> Each member of the Board of Trustees may receive a monthly compensation of no more than $240.00.
>
> On an annual basis, the Board may increase/decrease the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. (Education Code 35120)
>
> Board members are not required to accept payment for meetings attended.

As part of the 2012-13 budget reductions approved by the Board of Trustees at the February 28, 2012, board meeting, the monthly compensation will be decreased by 5 percent or $12 from $240 per month to $228 per month to match the reductions of the district employee groups.

RECOMMENDATION:
Staff recommends the Board approve the $12 per month reduction in monthly compensation and update Board Bylaw 9250 accordingly.

9.7

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:

Consider Approving New Job Description

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent of Business Services

ENCLOSURES:

Position Description

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Facilities Fund Budget

MEETING DATE:

June 19, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

As part of the reconfiguration of the Facilities Department and the folding of the Assistant Superintendent for Facilities & Maintenance Services position, there exists a need to explore an exempt position to perform necessary duties and obligations of the Facilities Department.

Attached for your consideration is a Classified Management position description for a Facilities Coordinator that reflects the more proactive job requirements that have become evident within the Facilities Department, allows for an exempt status work schedule to accommodate projects, and corrects direct supervisory titles.

Staff is not requesting the Board of Trustees to fill the position at this time, but instead to approve the addition of the position to the Classified Management salary schedule in order to allow Administration the option to pursue fulfillment of it during the summer recess.

RECOMMENDATION:

Staff recommends the Board approve the attached job description for the Classified Management Facilities Coordinator position.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Position Description

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	**FACILITIES COORDINATOR**
Department:	Facilities
Reports To:	Assistant Superintendent

SUMMARY:
Under the supervision of the Assistant Superintendent, coordinates facilities planning activities related to new school construction, renovation or modernization of existing schools, relocatables classrooms and other support activities. The position plans, obtains of funding, coordinates, and monitors school district construction projects. The position requires a broad knowledge of the procedures, laws and technical requirements related to the field of school facilities planning.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

* Prepare OPSC, CDE, and DSA applications and submittals; process required forms for eligibility, funding, and continue to monitor projects through the process and closeout audits.
* Process and review of environmental compliance documents.
* Monitor project budgets within appropriate funds; verify expenditures per budget and contract; maintain up-to-date financial statements by project within fund; monitor cash flow; verify income and authorize expenditures in accordance with established limitations.
* Monitor residential/commercial/industrial subdivision activities that affect the district. Participate in negotiations with property developers.
* Develop developer fee justification studies and School Facility Needs Analysis plans for the district.
* Coordinate and develop short and long-range plans for the housing of students served by the district including enrollment projections. Update the annual student classroom capacity analysis utilizes to maximize local and State funds.
* Coordinate the updates to the District's Long Range Facility Master Plan, working closely with the Assistant Superintendent on sources and uses of funds, status and schedule of construction and phasing of projects.
* Serve as staff to any Independent Citizens Oversight Committees (ICOC), preparing minutes, agendas, reports, and coordinating the required annual fiscal and performance audits.
* Responsible for the analysis, evaluation and acquisition of school sites.
* Develop, monitor and update institutional Safety Plan; coordinate communication necessary between partner districts, community agencies and partnering stakeholders to ensure accuracy of Safety Plan.
* Plan, coordinate and organize activities and flow of communications regarding institutional Safety Plan; obtain, explain and provide information to staff, administrators and others regarding Safety Plan functions, policies and procedures.
* Work with Business Services to maintain an accurate accounting of physical property. Ensure that insurance, contract and accounting records are collected and maintained for fiscal and program audits.
* 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.

* Prepare notices, public information documents, and other information items, including resolutions, agenda items and documentation required for Board action.
* Respond to technical questions and provide information regarding routine legal mandates, policies, regulations, and operational guidelines to the public and various public agencies.
* Monitor school facilities legislation.
* Initiates and answers telephone calls; makes appointments; composes correspondence; types from straight copy or draft letters, reports, bulletins, and memorandums, including material of a confidential nature; maintains files, compiles and prepares reports, and perform general clerical duties.
* Attend a variety of meetings as assigned.
* Perform related duties as assigned.

KNOWLEDGE OF:

* Theory, principles, and practice of facility planning, public education and administration, state architect approval process, bidding process, applicable codes, ordinances and regulations as relevant to assigned responsibilities.
* School facility construction programs, codes, rules and regulations, requirements, and restrictions.
* Construction industry procedures, practices, plans and specifications.
* General management functions of planning and organization.
* School district organization and operations.
* Maintain professional relationship with public agencies responsible for the planning and development of the local area.
* Computerized and manual maintenance work order systems.
* Preventative maintenance planning.

OTHER SKILLS AND ABILITIES:

Write and speak effectively; establish and maintain effective working relations with all district personnel, public and private agencies; analyze situations and develop appropriate recommendations for action; initiate, plan and carry work through to completion without close supervision; operate computers; and willing to work additional hours periodically and travel locally.

EDUCATION and/or EXPERIENCE:

A minimum of one (1) year experience in facilities planning; prior work experience with a school district or county office of education working with school facilities essential.

Completion of Educational Facilities Planning Certificate Program through the University of California system, or equivalent, highly desirable.

Any combination of training and experience at a level to demonstrate the ability to perform the duties and responsibilities as described is qualifying.

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.

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.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Position Description

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.

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 may be assigned.

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. The individuals currently holding this position perform additional duties and additional duties may be assigned.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

2012-13 Western Placer Unified School District Budget Adoption

AGENDA ITEM AREA:

Action

REQUESTED BY:

Joyce Lopes
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

June 19, 2012

ROLL CALL REQUIRED:

No

BACKGROUND:

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall, following a public hearing, adopt the budget for the subsequent fiscal year.

The Board has received budget assumptions, enrollment projections, has taken action on budget reductions and held a public hearing. The Board will now consider the proposed 2012-13 Annual Budget for adoption.

RECOMMENDATION:

Administration recommends the Board adopt the 2012-13 Annual Budget as presented.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

Each year the Board of Trustees is required to adopt an annual budget. The 2012-13 Budget material is provided for your review and approval. While the California state legislature has not yet approved a state budget for 2012-13, the district is required to adopt a budget for the subsequent fiscal year by July 1 each year.

Assumptions:

The 2012-13 budget is based on the 2011-12 revised budget, adjusted for one time changes and reflective of various assumptions. The 2012-13 budget adoption is based on assumptions provided by Placer County Office of Education (PCOE), School Services of California dartboard, and district data. PCOE and School Services documents are attached. The assumptions based on district data and trends are provided in the following two tables.

Revenue Assumptions:

	11/12 Est. Actuals	12/13 Adopted	13/14 Projection	14/15 Projection	
VENUE					
Enrollment	6,588	6,588	6,621	6,687	
ADA Yield	95.5%	95.5%	95.7%	96.0%	To reflect DAWG process
ADA	6,279	6,292	6,336	6,420	
% Increase Enrollment	0.6%	0.0%	0.5%	1.0%	Updated projections
# Increase Enrollment	37	37	33	66	
Prior Year RL	$6,348.07	$6,491.07	$6,703.07	$6,703.07	
COLA %	2.24%	3.24%	2.50%	2.70%	SSC Dartboard
COLA	$143.00	$212.00	$0.00	$0.00	SSC Dartboard
Deficit %	-20.602%	-22.272%	-22.272%	-22.272%	SSC Dartboard
Deficit Applied	(1,342.64)	(1,498.88)	(1,499.03)	(1,499.19)	
Add'l RL adjustment	25.97	(414.19)	(413.52)	(412.78)	Beg. Teacher Adj & ($441) RL cut
Funded RL per ADA	5,174.40	4,790.00	4,790.52	4,791.10	
Est. Revenue Limit	32,489,123	30,136,491	30,353,903	30,757,249	
Basic Aid/Charter School	-	1,011,231	1,086,999	1,013,079	
Property Tax change	0.21%	0.00%	1.00%	1.00%	
Est. Property Taxes	31,331,089	31,331,089	31,644,400	31,960,844	
Federal Revenue	1	-	-	-	
Categorical COLA	0.00%	0.00%	2.50%	2.70%	SSC Dartboard
Lottery Unrestricted/ADA	118.00	118.00	118.00	118.00	SSC Dartboard
Lottery Restricted/ADA	23.75	23.75	23.75	23.75	SSC Dartboard

Revenue assumptions include a $441 per ADA reduction based on the assumption the November 2012 tax initiative does not pass and mid-year trigger cuts are enacted. This equates to an approximately $2.8 million reduction in revenue limit for WPUSD. Basic aid supplemental funding helps to offset the $441 per ADA reduction by $1 million per year through the multi-year assumptions. It is assumed COLA will not be funded in the next three years, property taxes will remain relatively stable, and there will be a moderate increase in enrollment.

9.9.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

Expenditure Assumptions:

	11/12 Est. Actuals	12/13 Projection	13/14 Projection	13/14 Projection	
EXPENDITURES					
Certificated New Hires	1 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-9 FTE	-3 FTE	-3 FTE	-3 FTE	Backfilled
Reductions in Staffing	0 FTE	(21.2) FTE	to be determined	to be determined	
Staffing Ratios:					
Kindergarten	25:1	25:1	25:1	25:1	
1-3	22:2	28:1	28:1	28:1	
4-5	30:2	31:1	31:1	31:1	
6-8	25:2	26:1	26:1	26:1	
9-12	28:2	29:1	29:1	29:1	
Certificated Step/Column	2.50%	1.50%	2.50%	2.50%	
Classified new Hires	1 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	-3.5 FTE	-1 FTE	-1 FTE	-1 FTE	Backfilled
Reductions in Staffing	0 FTE	(11.75) FTE	to be determined	to be determined	
Classified Step/Column	1.00%	0.00%	1.00%	1.00%	
Benefits		3%	3%	3%	
Budget Reductions	(3,000,000)	(5,750,000)	(6,500,000)	(6,500,000)	
Site Allocations:					
Elementary	47.00	37.60	37.60	37.60	
Middle School	58.50	46.80	46.80	46.80	
High School	83.75	67.00	67.00	67.00	
SLIG K-6	49.79	17.43	17.43	17.43	
SLIG 7-8	18.16	6.36	6.36	6.36	
MAA	100,000	165,000	165,000	165,000	
Lottery per teacher	500	-	500	500	

The 2012-13 adopted budget reflects $5.75 million in budget cuts proposed by the Budget Committee and Superintendent and approved by the Board of Trustees at the February 28, 2012, Board meeting.

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

9.9.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

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

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

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

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

9.9.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

All listed budget reductions have been negotiated with our bargaining units and will be implemented July 1, 2012. The on-going reductions are included in the multi-year projections.

Proposed Budget:

When reviewing the proposed 2012-13 adopted budget, it is helpful to identify changes from the second interim report to year-end estimated actuals. Those changes are reflected in the table below and summarized in the comments.

	Second Interim	Estimated Actuals	Adopted Budget		
	2011-12	2011-12	2012-13		
	Combined	Combined	Unrestricted	Restricted	Combined
Revenue					
Revenue Limit Sources	33,656,830	33,905,842	31,365,579	1,113,625	32,479,204
Federal Revenue	3,403,230	3,327,696	-	1,901,344	1,901,344
State Revenue	5,724,483	5,757,208	3,553,082	1,567,239	5,120,321
Local Revenue	3,270,223	3,542,888	918,566	2,508,068	3,426,634
Total Revenue	**46,054,766**	**46,533,634**	**35,837,227**	**7,090,276**	**42,927,503**
Expenditures					
Certificated Salaries	23,998,382	24,050,658	19,643,844	3,523,715	23,167,559
Classified Salaries	6,928,647	6,876,218	3,414,358	2,826,740	6,241,098
Benefits	10,656,830	10,664,987	7,769,391	2,493,044	10,262,435
Books and Supplies	3,330,418	2,199,361	1,344,268	1,630,800	2,975,068
Other Services & Oper. Exp	4,373,475	4,193,279	2,991,648	566,595	3,558,243
Capital Outlay	236,837	241,955	-	10,000	10,000
Other Outgo 7xxx	1,733,399	1,740,236	1,797,360	-	1,797,360
Transfer of Indirect 73xx	(104,076)	(101,032)	(762,381)	659,995	(102,386)
Unidentified Budget Cuts					
Total Expenditures	**51,153,912**	**49,865,662**	**36,198,488**	**11,710,889**	**47,909,377**
Deficit/Surplus	(5,099,146)	(3,332,028)	(361,261)	(4,620,613)	(4,981,874)
Transfers In	2,548,551	3,348,551	17,400	-	17,400
Transfers out	(132,812)	(132,812)	(23,360)	-	(23,360)
Contributions to Restricted	-	-	(4,095,687)	4,095,687	-
Net increase (decrease) in Fund Balance	(2,683,407)	(116,289)	(4,462,908)	(524,926)	(4,987,834)
Beginning Balance	8,621,761	8,621,761	7,843,914	661,558	8,505,472
Ending Balance	**5,938,354**	**8,505,472**	**3,381,006**	**136,632**	**3,517,638**
less: Deferred Maintenance Reserve	-	(2,800,000)	(2,000,000)		(2,000,000)
Gen Fund Ending Bal w/out Reserves		**5,705,472**	**1,381,006**		**1,517,638**
	11.61%	**11.44%**			**3.17%**

Changes from Second Interim Report to Estimated Actuals:

1. Increase due to nearly 50 ADA greater than projected at second interim.
2. Federal Revenue – Increase in Ed Jobs apportionment, decrease in Title II and Title III revenue budgets due to projected carryover to 2012-13.
3. State Revenue – Class Size Reduction revenues increased based on actual class sizes through April 15.
4. Local Revenue – Reimbursement for E-Rate expenditure, receipt from PCOE for revenue-sharing agreement; increase in anticipated TRAN interest revenue.
5. Certificated Salaries - Increase in substitute teachers due to employee leaves and teacher attendance at trainings; increase in restricted extra time.
6. Classified Salaries – Turnover in classified employees, decrease in estimated cost of changing receptionist staffing at D.O., transfer of additional 5% of Assistant Superintendent of Business to Building Fund.
7. Books & Supplies – Decrease for anticipated carryover, increase due to E-Rate costs (reimbursed), increase for Project Lead the Way expenditures.
8. Other Services & Operating – Decrease for anticipated carryover, utility savings, increase for E-Rate costs (reimbursed).
9. Transfers In – Added transfer of wetlands mitigation funds from fund 17

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

Multi-Year Projections:

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

Western Placer has taken a balanced approach to manage the state imposed budget cuts of the past several years. The primary interest of the Board of Trustees and the various district constituencies has been to maintain jobs and maintain a positive certification. The $5.67 million in budget reductions incorporated in the 2012-13 Adopted Budget are a combination of one-time and on-going savings. Savings of $2.9 million are ongoing; the remaining $2.7 million of the 2012-13 reductions will need to be identified again in 2013-14. An additional $3.8 million will need to be identified in 2013-14 for a total of $6.5 million in budget reductions to maintain a positive certification. No further cuts will be needed in 2014-15.

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

	Adopted Budget 2012-13 Combined	Projection 2013-14 Unrestricted	Restricted	Combined	Projection 2014-15 Unrestricted	Restricted	Combined
Revenue							
Revenue Limit Sources	32,479,204	31,658,776	1,141,466	32,800,242	31,988,221	1,172,285	33,160,506
Federal Revenue	1,901,344	-	1,724,949	1,724,949	-	1,724,949	1,724,949
State Revenue	5,120,321	3,553,082	1,606,420	5,159,502	3,553,082	1,649,793	5,202,875
Local Revenue	3,426,634	966,447	2,508,068	3,474,515	966,447	2,508,068	3,474,515
Total Revenue	**42,927,503**	**36,178,305**	**6,980,903**	**43,159,208**	**36,507,750**	**7,055,096**	**43,562,845**
Expenditures							
Certificated Salaries	23,167,559	20,920,000	3,530,000	24,450,000	21,450,000	3,620,000	25,070,000
Classified Salaries	6,241,098	3,740,000	2,820,000	6,560,000	3,780,000	2,850,000	6,630,000
Benefits	10,262,435	8,370,000	2,510,000	10,880,000	8,620,000	2,530,000	11,150,000
Books and Supplies	2,975,068	1,110,000	920,000	2,030,000	1,110,000	920,000	2,030,000
Other Services & Oper. Exp	3,558,243	2,770,000	570,000	3,340,000	2,770,000	570,000	3,340,000
Capital Outlay	10,000	-	10,000	10,000	-	10,000	10,000
Other Outgo 7xxx	1,797,360	1,800,000	-	1,800,000	1,800,000	-	1,800,000
Transfer of Indirect 73xx	(102,386)	(760,000)	660,000	(100,000)	(760,000)	660,000	(100,000)
Unidentified Budget Cuts		(3,790,000)		(2,710,000)	(6,500,000)		(6,500,000)
Total Expenditures	**47,909,377**	**31,450,000**	**11,020,000**	**42,470,000**	**32,270,000**	**11,160,000**	**43,430,000**
Deficit/Surplus	(4,981,874)	4,728,305	(4,039,097)	689,208	4,237,750	(4,104,904)	132,845
Transfers In	17,400	20,000	-	20,000	20,000	-	20,000
Transfers out	(23,360)	(770,000)	-	(770,000)	(20,000)	-	(20,000)
Contributions to Restricted	-	(3,910,000)	3,910,000	-	(4,100,000)	4,100,000	-
Net increase (decrease) in Fund Balance	(4,987,834)	68,305	(129,097)	(60,792)	137,750	(4,904)	132,845
Beginning Balance	8,505,472	3,381,006	136,632	3,517,638	3,449,311	7,535	3,456,846
Ending Balance	**3,517,638**	**3,449,311**	**7,535**	**3,456,846**	**3,587,061**	**2,630**	**3,589,691**
less: Deferred Maintenance Reserve	(2,000,000)	(2,000,000)		(2,000,000)	(2,000,000)		(2,000,000)
Gen Fund Ending Bal w/out Reserves	**1,517,638**	**1,449,311**		**1,456,846**	**1,587,061**		**1,589,691**
	3.17%			**3.43%**			**3.66%**
Components of Ending Fund Balance							
Revolving Fund	2,000	2,000		2,000	2,000		2,000
Restricted Designations	136,632		7,535	7,535		2,630	2,630
Economic Uncertainty @ 3%	1,437,982	1,297,200		1,297,200	1,303,500		1,303,500
Economic Uncertainty surplus/(shortfall)	(58,976)	150,111	-	150,111	281,561	-	281,561
Deferred Maintenance Reserve	2,000,000	2,000,000		2,000,000	2,000,000		2,000,000
Basic Aid Reserve	-	-		-	-		-
Total Ending Fund Balance	**3,517,638**	**3,449,311**	**7,535**	**3,456,846**	**3,587,061**	**2,630**	**3,589,691**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

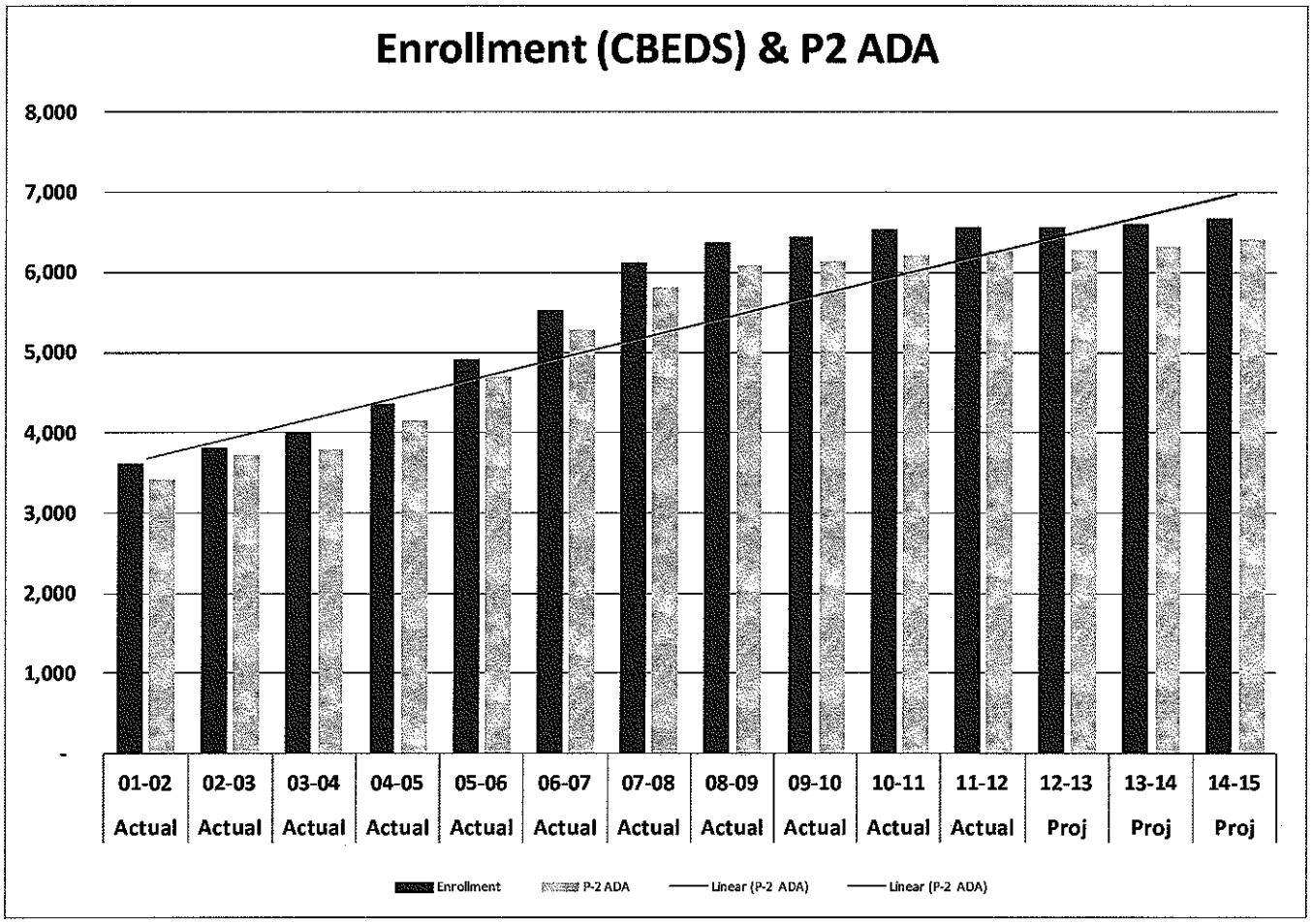
Revenue Limit and Property Taxes

The revenue limit for 2012-13 reflects a $441 per ADA reduction per PCOE instructions. This reduction impacts all years in the multi-year projections and decreases revenue by $2.8 million. Property taxes are anticipated to stabilize and begin a slow growth in 2013-14. Basic aid supplemental funding is estimated at $1 million in 2012-13 as revenue limit declines and property taxes stabilize.

The district continues to work with California Department of Education (CDE) to recover the 2009-10 Basic aid supplemental funding reduction of approximately $2 million. This reduction was due to CDE's interpretation of SERAF funding and the one time revenue limit reduction of $242/ADA in 2009-10. We will keep you posted as we work through these issues.

Enrollment and ADA

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



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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Categorical Revenue

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

Contributions to Restricted Programs
2011-12 Estimated Actuals and 2012-13 Budget

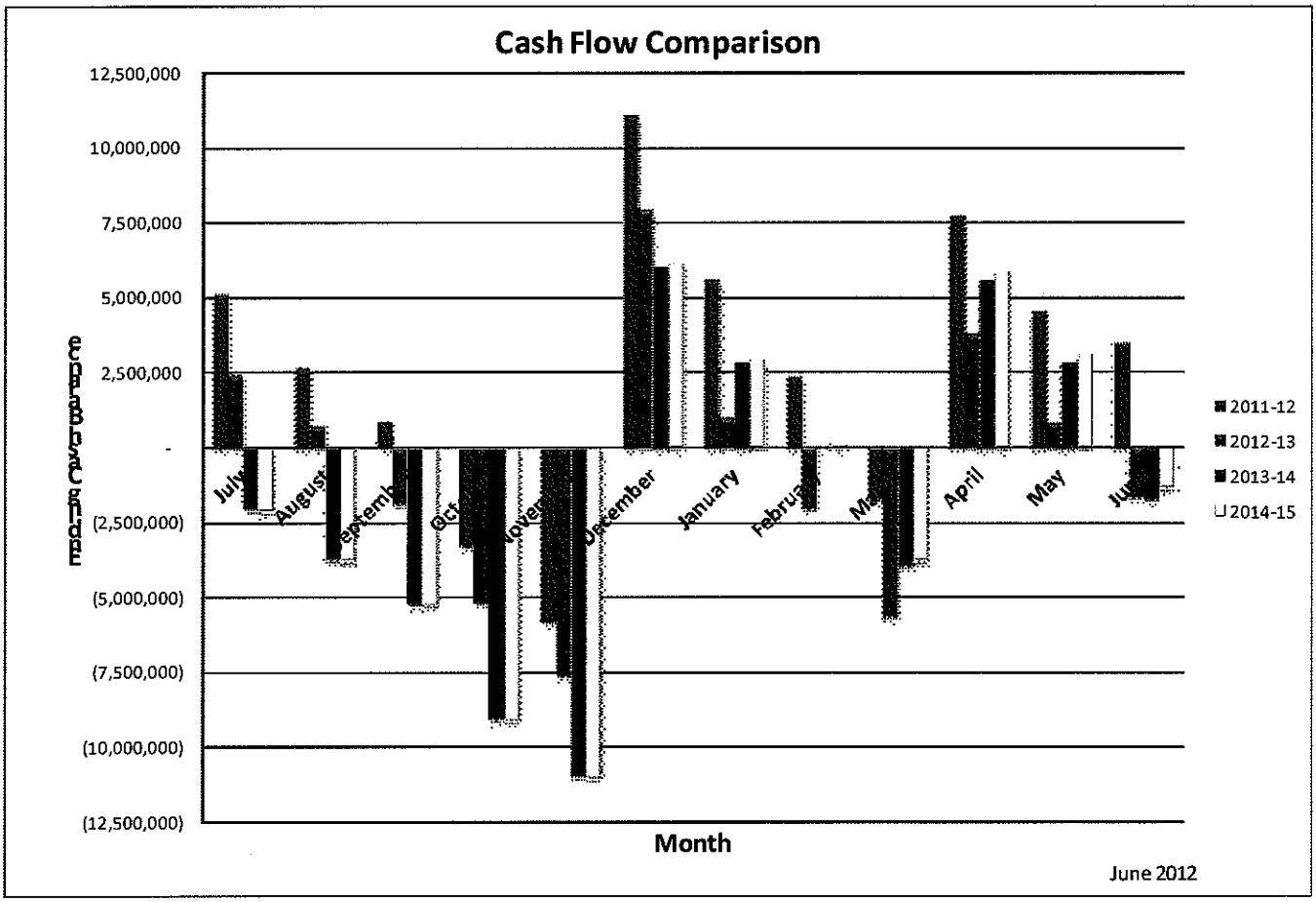
Program	Resource		2011-12 Estimate	Adopted Budget	Change	Comments
Special Ed-Basic Grant (PL94-142)	3310	*	$729,568	$742,108	$12,540	$7k decrease in revenue budget, $6k increase in indirect costs due to .94% increase in indirect rate
Spec Ed Pre-School	3315	*	$50,476	$56,647	$6,171	$3k decrease in revenue budget, step increase, indirect inc.
Spec Ed Pre-School	3320	*	$34,483	$47,516	$13,033	$9k decrease in revenue budget, step increase, indirect inc.
Special Education	6500	*	$1,285,913	$1,354,284	$68,371	2011-12 budget reflects negative expenditure due to A/P accrued in 2010-11 based on SELPA recommendation. This liability was defeased by additional monies received by the SELPA in 2011-12.
Transportation	7230		$71,473	$70,326	($1,147)	
Special Ed Transportation	7240	*	$875,538	$862,906	($12,632)	
Maintenance	8150		$1,064,613	$961,900	($102,713)	20% decrease in discretionary funds, $29k decrease in legal
Total Contribution to Restricted Programs			$4,112,064	$4,095,687	($16,377)	
PCOE Special Education Program Billback	0000	*	$1,342,894	$1,404,928	$62,034	2011-12 Includes negative expenditure of $62k due to reversal of prior-year A/P accrual that was greater than the amount actually paid.
Total Special Ed Contribution			$4,318,872	$4,468,389	$149,517	

Cash

The district has requested a TRANS (Tax Revenue Anticipation Note) resolution and authorization for dry period financing from the County Treasurer. These steps have been taken to handle the cash deferrals imposed on the district by the state. We have been fortunate to have reserves to help with cash flow issues in the past. However, as we spent down our reserves, we have more and more 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 cash balance for the past year and projections for the next three years. We anticipate negative cash in 7 out of 12 months in the coming years. When we are no longer deficit spending in 2015-16 we anticipate having negative cash only in the two or three months preceding our property tax payments each year (September, October, November, February and March). This is typical of districts that rely heavily on property taxes to backfill revenue limit. In time, we should be able to restore the deferred maintenance funds and rely on fund balance to handle our cash flow in all but four months of the year.

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes



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. A summary of the fund balances and the funds purpose for each fund is listed below. 2011-12 estimated actuals and 2012-13 budget are outlined.

SUMMARY:

	2012-13 BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	47,942	186,682	189,524	45,100
Fund 12 - Child Development Fund	300	220,123	220,123	300
Fund 13 - Cafeteria Fund	136,686	1,684,200	1,737,180	83,706
Fund 14 - Deferred Maintenance Fund	-	-	-	-
Fund 17 - Special Reserve for Other Than Capital Outlay	-	-	-	-
Fund 21 - Building Fund	1,666,001	10,000	44,738	1,631,263
Fund 25 - Capital Facilities Fund	158,482	204,000	193,620	168,862
Fund 35 - County Schools Facilities Fund	3,750,565	70,000	-	3,820,565
Fund 40 - Special Reserve for Capital Outlay Projects	154,884	5,000	-	159,884
Fund 49 - Debt Service Fund for Blended Component Units	15,945,636	5,390,162	7,987,248	13,348,550
Fund 52 - Debt Interest and Redemption Fund	-	-	-	-
Fund 71 - Retiree Benefit Fund	-	-	-	-
Fund 73 - Foundation Private-Purpose Trust Fund	160,748	2,500	2,500	160,748

9.9.9

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

Other Funds Detail:

Fund 11 - Adult Education Fund
Fund is used to account for all revenues and expenses for adult education programs.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	18,365	47,942
Revenues	298,134	186,682
Expenses		
Salaries	186,682	134,766
Benefits	59,894	38,138
Supplies	13,738	5,750
Other	8,243	10,870
Total Expenses	268,557	189,524
Surplus (deficit)	29,577	(2,842)
Ending Fund Balance	47,942	45,100

Fund 12 - Child Development Fund
Fund is used to account for all revenues and expenses to operate child development programs.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	-	300
Revenues	236,902	220,123
Expenses		
Salaries	133,179	131,787
Benefits	50,463	49,428
Supplies	21,293	10,628
Other	31,667	28,280
Total Expenses	236,602	220,123
Surplus (deficit)	300	-
Ending Fund Balance	300	300

9.9.10

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Fund 13 - Cafeteria Fund
Fund is used to account for all revenues and expenses to operate the food service program.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	171,505	136,686
Revenues	1,659,500	1,684,200
Expenses		
Salaries	659,383	628,025
Benefits	309,054	298,088
Supplies	619,900	686,900
Other	105,982	124,167
Total Expenses	1,694,319	1,737,180
Surplus (deficit)	(34,819)	(52,980)
Ending Fund Balance	136,686	83,706

Fund 14 - Deferred Maintenance Fund
Fund is used to account for all revenues and expenses to repair, replace and maintain school buildings.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	2,168,439	-
Revenues	37,000	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	809	-
Other	2,204,630	-
Total Expenses	2,205,439	-
Surplus (deficit)	(2,168,439)	-
Ending Fund Balance	-	-

9.9.11

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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Fund 17 - Special Reserve for Other Than Capital Outlay Projects
Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	1,271,121	-
Revenues	15,000	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other	1,286,121	-
Total Expenses	1,286,121	-
Surplus (deficit)	(1,271,121)	-
Ending Fund Balance	-	-

Fund 21 - Building Fund
Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	1,823,942	1,666,001
Revenues	68,116	10,000
Expenses		
Salaries	27,504	32,506
Benefits	10,737	12,232
Supplies	2,827	-
Other	184,989	-
Total Expenses	226,057	44,738
Surplus (deficit)	(157,941)	(34,738)
Ending Fund Balance	1,666,001	1,631,263

9.9.12

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.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	77,097	158,482
Revenues	575,865	204,000
Expenses		
Salaries	63,422	62,943
Benefits	31,058	30,677
Supplies	-	-
Other	400,000	100,000
Total Expenses	494,480	193,620
Surplus (deficit)	81,385	10,380
Ending Fund Balance	158,482	168,862

Fund 35 - County School Facilities Fund
Fund receives apportionments from the State of California for new school facility construction and modernization projects.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	4,054,661	3,750,565
Revenues	62,000	70,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	21,500	-
Other	344,596	-
Total Expenses	366,096	-
Surplus (deficit)	(304,096)	70,000
Ending Fund Balance	3,750,565	3,820,565

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
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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.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	746,708	154,884
Revenues	942,091	5,000
Expenses		
Salaries	2,676	-
Benefits	248	-
Supplies	281,620	-
Other	1,249,371	-
Total Expenses	1,533,915	-
Surplus (deficit)	(591,824)	5,000
Ending Fund Balance	154,884	159,884

Fund 49 - Debt Service Fund for Blended Component Units
Fund is used to account for payment of principal and interest on long-term debt.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	17,816,639	15,945,636
Revenues	14,488,300	5,390,162
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	400	-
Other	16,358,903	7,987,248
Total Expenses	16,359,303	7,987,248
Surplus (deficit)	(1,871,003)	(2,597,086)
Ending Fund Balance	15,945,636	13,348,550

9.9.14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Fund 52 - Debt Interest and Redemption Fund
Fund is used for the payment of principal and interest on leases.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	700	-
Revenues	77,459	-
Expenses		
Supplies	-	-
Other	78,159	-
Total Expenses	78,159	-
Surplus (deficit)	(700)	-
Ending Fund Balance	-	-

Fund 71 - Retiree Benefit Fund
Fund is used to account for postemployment benefit plan trust activity.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	6,387	-
Revenues	100	-
Expenses		
Benefits	-	-
Other	6,487	-
Total Expenses	6,487	-
Surplus (deficit)	(6,387)	-
Ending Fund Balance	-	-

Fund 73 - Foundation Private-Purpose Trust Fund
Fund is used to accounts for gifts designated for student scholarships.

	2011-12 Estimated Actuals	2012-13 Adopted Budget
Beginning Fund Balance	162,248	160,748
Revenues	2,500	2,500
Expenses		
Supplies	-	-
Other	4,000	2,500
Total Expenses	4,000	2,500
Surplus (deficit)	(1,500)	-
Ending Fund Balance	160,748	160,748

9.9.15

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE
FY 2012-13 BUDGET ASSUMPTIONS AND RELATED MYPs
MAY 30, 2012

BACKGROUND

On January 5, 2012, Governor Brown introduced his Proposed 2012-13 State Budget. The introduction of the Governor's Proposed 2012-13 State Budget began the legislative process and many changes have and will take place prior to the enactment of a 2012-13 State Budget. On May 14, 2012, the Governor released his May Revision to his proposed 2012-13 State Budget. This May Revision attempts to address the budget deficit which has grown since January from $9.2 billion to $15.7 billion for 2011-12 and 2012-13. The Governor stated that the budget deficit increase is a result of lower revenues of about $4.3 billion (primarily capital gains), an increase in Proposition 98 obligations of about $2.4 billion and adverse decisions by the courts that negate about $1.7 billion in the Governor's previous proposals. The Governor proposes to close this gap with $8.3 billion in additional cuts inclusive of $1.5 billion in Proposition 98 savings, $5.9 billion in increased revenues (primarily from temporary taxes), $1.77 billion in new borrowing, and $747.4 million in "other miscellaneous solutions".

The cornerstone of this budget assumes passage of a new tax initiative proposed by the Governor, named the "Schools and Local Public Safety Protection Act of 2012". According to the Legislative Analyst's Office (LAO), the initiative would generate an additional $6.8 - $9 billion in 2013 and $5.4 - $7.6 billion for each year thereafter through 2018. This initiative, if passed by the voters in the November 2012 election, would temporarily increase the state sales tax by .25% until the end of 2016 and would increase the income tax rate by up to 3% on the state's wealthiest taxpayers for seven years.

The May Revision increases the K-14 Proposition 98 spending by about $6.7 billion. Currently the 2011-12 Proposition 98 spending is about $47 billion, but would increase to $53.7 billion in 2012-13. The $1.2 billion increase over the January budget proposal is primarily due to the new higher estimates from the temporary tax initiative. **However, the budget proposal will only maintain programmatic funding at current levels.** The Proposition 98 increase will be primarily used as follows;

- $2.229 billion ($2.1 billion K-12) to fund the new 2011-12 deferral.
- $2.555 billion ($2.242 billion K-12) to pay down the cross fiscal year deferral credit card already on the books. K-12 cross fiscal year deferrals would be reduced from $9.5 billion to $7.3 billion in 2012-13.
- $98.6 million increase in Special Education funding for mental health services to disabled students that backfills one-time Proposition 63 funding used in 2011-12.

The proposed budget also incorporates major reforms to K-12 education including increased categorical flexibility and a new weighted student formula. Further details of these proposed reforms are included in the following pages of this message.

"TRIGGER LANGUAGE"

The May Revision provides for 2012-13 "trigger reductions" of $5.49 billion to K-14 education should the Governor's tax initiative not pass in the November 2012 election. These reductions would become effective on January 1, 2013. The May Revision states that: *"As education spending accounts for 53 percent of General Fund spending and the May Revision substantially increases K-14 spending and protects the University of California and California State University from deeper cuts, schools and universities would be most affected without the*

9.9.16

additional revenues." Proposition 98 funding would then be projected at approximately $48.2 billion. Based on Department of Finance (DOF) estimates, the impact on K-12 school districts apportionments ($2.644 billion) would represent approximately $441/ADA reduction to the revenue limit. Additionally, the $2.555 billion ($2.242 billion K-12) K-14 cross fiscal year deferral reduction would be reversed.

In an attempt to mitigate the loss of revenue limit funding, the May Revision allows more flexibility for schools districts by authorizing a reduction to the school year by up to 15 more days over 2012-13 and 2013-14 in addition to the 5 days currently in law (175 day year.) This means that any school district would be able to use any combination of days in 2012-13 and 2013-14 but the total of the days in those two years cannot exceed 15 days (ie: 8 days in 2012-2013 and 7 days in 2013-2014 for a total of 15 days over the two year period), in addition to current law which already allows the school year to be reduced by up to 5 days each year. Once the 15 days have been used for the two year period of 2012-13 and 2013-14, this provision is eliminated and the statutes will revert back to current law of 5 days per year (175 day year.) This would have to be negotiated through the collective bargaining process.

ECONOMIC FACTORS

- California has reduced its budget deficit from $26.6 billion in 2011-12 to $15.7 billion in 2012-13 per the May Revision.
- The stock market, while showing signs of recovery, is still volatile.
- Corporate profits are growing; however, corporate taxes paid are declining.
- There has been growth in the commercial sector of the construction industry although the housing market has not rebounded, particularly in California.
- The unemployment rate for the US dropped to 8.1% in March 2012. Although the unemployment rate for California has dropped, it still remains higher than the national rate at 11.0%.
- The European debt crisis is slowing economic growth in Europe and will likely impact the US economic growth.

OTHER FACTORS

- 2012 is a "presidential" election year.
- There are many controversial and competing initiatives that could be on the November ballot. The number of ballot initiatives could impact a voter's support of any tax initiative.
- The California Legislature may not support the proposed expenditure reductions to the health and human services areas as currently proposed by the Governor.
- There are court challenges that could hinder the full implementation of budget reductions such as the Medi-Cal provider rate reduction stayed by the courts.

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ASSUMPTIONS TO BE USED IN BUDGET PLANNING

Based on the AB 1200 fiscal oversight responsibilities of the Placer County Office of Education, and the uncertainty relative to the passage of the Governor's tax initiative, PCOE provides the following assumptions:

- It is expected that school districts will maintain "best fiscal practices".
- Assume the Governor's Tax Initiative does not pass and plan for a reduction of $441 per ADA to the Base Revenue Limit for the current and multiyears.
- COLA of 3.24% for 2012-13 is unfunded. COLA of 2.50% for 2013-14 and 2.70% for 2014-15 may be funded at District discretion.
- Budget Transportation apportionment for Home to School and Special Education at the same amount of funding currently received.
- For Lottery budget $118/ADA for unrestricted and $23.75 for Proposition 20 restricted.
- Record Mandated Services revenues on a cash basis.
- Forest Reserve Funds should be budgeted at a 88% loss in funding for FY 2012-13, and zero for subsequent years.
- Extend Classroom Size Reduction flexibility to June 30, 2015.
- Until the outcome of the Tax Initiative is known do not budget for the Weighted Student Formula and maintain current level of funding for Revenue Limit and Categorical programs for 2012-13, 2013-14 and 2014-15.
- Required reserve level for 2012-13 must reflect progress from 2011-12 and returns to full required level in 2013-14 and 2014-15.
- School districts must carefully review their MYPs for one-time revenues and note the ending date of the revenues to avoid over projecting those revenues.
- **For cash flow analysis assume the Tax Initiative does not pass and the advanced principal apportionment is adjusted for receipt of additional taxes.**
- Cash flow becomes a critical consideration. School districts may find it more difficult to issue TRANs and the cost of any borrowing may increase. Cash flow should be looked at over an 18 month cycle rather than a 12 month cycle.

THE FOLLOWING SECTIONS PROVIDE MORE DETAILED ADVICE RELATIVE TO CHANGES SINCE THE 2011-12 SECOND INTERIM REPORT COMMON MESSAGE DATED FEBRUARY 8, 2012:

Revenue Limit and COLAs

The Governor's May Revision does not provide a statutory cost of living adjustment (COLA) for any program in 2012-13. The projected statutory COLA of 3.24% is not funded; therefore, the deficit factor will be increased to reflect this loss of funding. The proposed budget provides funding of $169 million in 2012-13 for enrollment growth.

The following are factors to be considered as a school district calculates its 2012-13 revenue limit;

- The 3.24% statutory COLA is not funded for 2012-13.
- The .848% or average of $55/ADA revenue limit "trigger reduction" was implemented beginning in February 2012 for fiscal year 2011-12 only.

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- As discussed earlier, the May Revision is based on the passage of his tax initiative. If this initiative fails on the November 2012 Election, the proposed budget has an automatic "trigger reduction" of $2.644 billion for K-12 education. Per the Department of Finance calculations, this would result in a loss of approximately $441/ADA.

The School Services of California Financial Projection Dartboard provides additional information relative to statutory COLAs and revenue limit deficits. **It is recommended that school districts utilize this information in preparing their Multi-Year Projections (MYPs). Given the uncertainty of the State's economic recovery, school districts may budget 2013-14 and 2014-15 COLA's with discretion.**

Basic Aid School Districts

Beginning with ABX4 2 (Chapter 2/2009), basic aid districts have been subject to "fair share" reductions. A basic aid district's "fair share" reduction is calculated against their total revenue limit funding subject to deficit. This amount is then taken from categorical revenues to the extent that categorical revenues are available, including AB602 Special Education revenues and State mental health funding.

The "fair share" reduction in 2011-12 is 8.92%, is increased to 9.57% in 2012-13, and will be 8.92% in 2013-14 as a result of SB 81, which shifted the mid-year transportation "trigger" reductions to a revenue limit reduction, including "fair share" reductions for basic aid districts.

A school district receives a "fair share" reduction based on the district's basic aid status at the Second Principal Apportionment in the prior year. This means that for a school district to be subject to the "fair share" cut in 2011-12, it must be a basic aid district in 2010-11. If a school district becomes basic aid in 2011-12, it will be "subject" to the "fair share" reduction in 2012-13. However, in no event would that reduction be more than the amount of local revenues that exceed the district's revenue limit. ABX4 2 also specified that the reduction shall not violate the constitutional funding requirement that the state provide $120 per ADA or $2,400 per school agency, whichever is greater.

In the event the Governor's Tax Initiative fails, basic aid school districts should be prepared for additional "fair share" reductions as part of the "trigger language." Basic aid districts who do not have sufficient reserves in their MYPs necessary to absorb the impact of additional "fair share" reductions, as calculated in 2012-13 and taken in 2013-14, are advised to develop contingency plans using the loss of $441/ADA (trigger reduction), or to the extent that categorical revenues are available for the State to reduce, including AB602 Special Education revenues and State mental health funding.

Additionally, under the Weighted Student Formula proposed in the May Revision, it appears that basic aid school districts would not be held harmless in 2012-13, nor would they be held to the same phase-in as revenue limit districts. In other words, basic aid districts would realize the full impact of the Weighted Student Formula in 2012-13, under the current proposal.

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

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Special Education

The May Revision for special education provides $12.3 million for ADA growth. No COLA is provided for special education.

AB 3632 mental health services to students with disabilities continue to be the responsibility of school districts for 2012-13. A total of $417 million is provided to support mental health services including the $98.6 million augmentation to backfill the loss of the Mental Health Act funding (Proposition 63).

The Governor also proposes to eliminate the Early Mental Health Intervention (EMHI) program. Those funds would be redirected for other K-12 purposes and would be available to all school districts.

School districts should review special education allocations with their SELPA for 2012-13 budget projections. As a result of AB 114, Proposition 98 Mental Health and Federal IDEA Mental Health revenues will shift in 2012-13 to an ADA allocation.

Transportation 2012-13 FISCAL YEAR

SB 81 restored the transportation appropriation. The May Revision now proposes to continue these allocations permanently to the school districts receiving them as revenue limit "add-ons" separate from the Weighted Student Formula (WSF). As a result, school districts currently receiving state funding for transportation would continue to receive allocations of a similar amount each year, but without restrictions on its use or requirements to maintain a minimum level of transportation services.

It is recommended that school districts plan for their 2012-13 transportation apportionment for home-to-school and special education transportation.

Child Care Programs

The Governor's May Revision proposes significant changes to three of the child care and preschool budget reduction and policy reform proposals included in the January budget:

Reduce Child Care Costs: The May Revision maintains $452.5 million in child care cost savings included in the January budget. The Governor also proposes to reduce the number of child care slots to be eliminated from 54,800 to 29,600 with the following changes:

- Provides an increase of $180.1 million to allow families who are engaged in education or training to receive child care services on that basis for up to two years.
- Provides a decrease of $184.2 million by reducing reimbursement rates ceilings for licensed voucher-based providers from the 85th percentile to the 40th percentile of the private pay market, based on the 2005 Regional Market Rate (RMR) survey data. License-exempt providers will be reimbursed based upon 71 percent of the lowered licensed ceilings.

Part-Day Preschool Programs: The May Revision redirects $91.5 million from Transitional Kindergarten funding to:

- Restore the 10-percent reduction to the Standard Reimbursement Rates for part-day preschool programs included in the Governor's Budget ($34.1 million).
- Expands part-day preschool for 15,500 children from low-income families ($57.5 million).

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Restructure Administration of Child Care: The January Budget proposed to shift the eligibility and payment functions for child care services from the alternative payment programs and Title 5 centers to the county welfare departments, beginning in 2013-14. Concerns were raised that shifting to a voucher-only child care system administered by the counties would reduce access to higher quality Title 5 centers. Additional concerns were raised that non-cash-aided families would not be able to access services because funding associated with child care services would be capped at the appropriation level and prioritized for cash-aided families. The May Revision proposes the following policy changes to address these concerns:

- A child care block grant will be created, separate from the county single allocation, to ensure that eligible low-income working families can continue to access child care services.
- County welfare departments will contract with Title 5 centers, based on the allocation of Title 5 center slots in 2012-13, as a condition of receiving child care block grant funds. Counties will be provided flexibility to deviate from this allocation up to 10 percent. After a specified period of time, counties will be allowed to reallocate Title 5 center slots to voucher-based providers within the county to align service needs with available resources.
- Some funding will be shifted from California Department of Education (CDE) to Department of Social Services (DSS) to fund state operations costs associated with the transition of child care services to the county welfare departments, and to enable counties that are prepared to assume responsibility for these services to implement the transition in 2012-13.
- The DSS will develop a plan in 2012-13, in consultation with CDE that outlines the quality activities to be funded in 2012-13 and 2013-14. The plan would require that DSS conduct quality activities to promote the health and safety of children in care, and that CDE conduct activities to promote early learning and readiness for school. The plan would also reflect an allocation to county welfare department to target quality funds to local needs and priorities.

Lottery

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

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

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

The current projection for 2011-12 is $118.00 per ADA (unrestricted) and $23.75 per ADA (Prop. 20 restricted). The Lottery Commission will report the projections for 2012-13 in June 2012. **Until that time, it is recommended the 2012-13 lottery projection remain the same as 2011-12; $118.00 per ADA (unrestricted) and $23.75 per ADA (Prop. 20 restricted).**

Mandated Costs

The May Revision has substantially changed the original proposals outlined in the January budget.
The January proposal to either eliminate or make permissive all state mandates has been withdrawn.
The May Revision would provide $166.6 million to create a block grant funding allocation for K-12 schools.
Funding would be based on ADA for school districts and would approximate $28/ADA for 2012-13. The existing claiming process would be eliminated; thus providing that all school districts are reimbursed at the same rate for providing services for the same mandated requirements.

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The six highest cost mandates would be suspended until permanently repealed beginning in 2012-13. These would include: Graduation requirements for second science course; Behavior Intervention Plans; Habitual Truants; Notification of Truancy; Notification of Teachers and Pupil Discipline Records; and Pupil Suspension, Expulsion and Expulsion Appeals. The remaining mandates suggested for repeal in the January Budget will be suspended in 2012-13 until subsequent legislation is introduced to permanently repeal those activities.

At this time it is recommended that school districts continue to adhere to all mandate requirements and record revenue on a cash basis. Legislation would be required to eliminate any mandates.

Forest Reserve Funds

There is another extension of the Transportation Bill being considered currently in Congress. Transportation Bill Conferences for the Senate and House have been named, with our own Senator Barbara Boxer as Chair, and the Senate has identified two programs as needing to be added to the proposed extension, one of those is one year of Secure Rural Schools & Communities Act (SRSCA) reauthorization. As the other issue is related to final "Katrina" payment to southern states, our chances of being reauthorized before May 30th are greatly increased. However, please note that the reauthorization would be limited to one year. Having said that, in this partisan political climate anything can happen...we are keeping our fingers crossed..... **For current budget planning purposes, Districts should project an 88% loss to Secure Rural Schools & Communities Act (SRSCA) funding for 2012-13 only.**

Transitional Kindergarten

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

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

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

The May Revision continues to propose the elimination of the requirement that school districts provide transitional kindergarten instruction beginning with the 2012-13 school year. Both the Senate and Assembly budget subcommittees rejected the Governor's proposals to eliminate Transitional Kindergarten.

PCOE recommends that school districts who will offer Transitional Kindergarten, only if required to by the state, may want to delay staffing decisions until a State Budget is adopted.

Additionally it is recommended the school districts implement Education Code 48000(b) as it currently reads.

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Expansion of Categorical Flexibility and New Tier III Public Hearing Requirements

The Governor is proposing that virtually all categorical programs, including K-3 CSR and Economic Impact Aid (EIA), be moved into "Tier III" categorical flexibility in 2012-13. The exceptions are Special Education, QEIA, Child Nutrition, Proposition 49 After-School, and preschool (Federal Programs are outside the purview of the state legislative action).

Should this flexibility not be enacted, please note that most of the temporary flexibility provisions were extended to June 30, 2015 with the exception of the K-3 Class Size Reduction (CSR) reduced penalty provisions. The flexibility provisions for the CSR reduced penalties expire on June 30, 2014 instead of June 30, 2015. This would impact the school districts MYPs as they prepare their 2012-13 budgets. **PCOE recommends school districts extend Class Size Reduction (CSR) to June 30, 2015.**

Current law (Education Code 42605), states that as a condition of receiving funds for Tier III categorical programs, the governing board of a school district must hold a public hearing to discuss and approve or disapprove the proposed explicit uses of each Tier III Programs' funding. This hearing must take place regardless of whether districts opt to use funds for their original purpose or for another purpose. Previously, the hearing was allowed to take place at any time, and many districts chose to hold this hearing in conjunction with their budget adoption.

Assembly Bill (AB) 189 (Chapter 606/Statutes 2011), became effective January 1, 2012, and changed the public hearing requirement regarding the use of the Tier III funds. Specifically, the change relates to when the board meeting is held and what is to be included in the agenda. **The Tier III public hearing must now be held prior to and independent of a meeting at which the budget is adopted. AB 189 also requires a governing board to identify in the notice of the public hearing any Tier III program that is proposed to be closed.** Noncompliance puts your entire Tier III entitlement at risk. Given this potentially significant penalty, it is critical to make sure that the public hearings are held and contain the required elements above.

Weighted Student Formula (WSF)

The Governor has indicated that California's school finance system has become "too complex, administratively costly and inequitable". The Governor proposes major school finance reform to remedy these issues and to provide greater flexibility in the use of funding. This Weighted Student Formula (WSF) model would reflect the following elements;

- This funding formula would replace revenue limits and most state categorical programs.
- The model would eliminate most categorical program requirements allowing total flexibility in use of the funds. However accountability requirements would be implemented at a future date.
- The May Revision language indicates that the model would be phased in over a seven year period with a "hold harmless" provision for 2012-13 only.
- The formula would be based on the following three components – a base grant, a supplemental grant and a concentration grant. It will be calculated as follows:
    - The "base grant" for 2012-13 will be $5,421 per average daily attendance (ADA) adjusted per grade levels as follows:
        - $5,466/ADA for K-3
        - $4,934/ADA for 4-6
        - $5,081/ADA for 7-8
        - $5,887/ADA for 9-12

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  - The "supplemental grant" will be based upon the unduplicated count of English learners and free and reduced-price meal recipients and is 20% of the "base grant". The unduplicated count is converted to a percentage of the total student enrollment.
  - A "concentration grant" will be available for school districts with more than 50% of their unduplicated student population identified as English learners and free and reduced-price meal recipients. The additional grant will be equal to 40% of the base grant, times the percentage of pupils designated as English Learners or free and reduced meals recipients that exceed 50% enrollment threshold
- Phase in of the new funding formula will be as follows:
  - 2012-13 ---5% (also contains "hold harmless")
  - 2013-14---10%
  - 2014-15---20%
  - 2015-16---40%
  - 2016-17---60%
  - 2017-18---80%
  - 2018-19---100%
- The difference between the percents listed for the phase in for each year 2012-13 through 2018-19 and 100% shall be allocated to each school district in proportion to the amounts it received per ADA in the 2011-12 fiscal year.
- The current Home-to-School Transportation and Targeted Instructional Improvement (TIIG) Grant program funding formula allocations are continued as weighted student formula "add-ons" and are not being added into the categorical program block that will make up the weights. For 2012-13 funding is provided for "any educational purpose".
- Beginning in 2013-14, school districts meeting accountability criteria to be adopted by the State Board of Education will be eligible for "incentive funding" equal to 2.5% of the base grant funding for that year.
- It currently appears that there is no separate funding for Adult Education and ROC/P.
- If the November 2012 tax initiative does not win voter approval, the WSF proposal is withdrawn.

At this time, it is recommended that school districts not budget for the Weighted Student Fromula and continue to maintain the current level of funding for revenue limits and categorical programs for current and subsequent fiscal years. Moreover, school districts should assume no further changes in categorical flexibility programs.

Charter Schools

The May Revision includes an increase of $50.3 million for the Charter School General Purpose Block Grant and Categorical Block Grant.

The General Purpose Block Grant rates are based on statewide average revenue limits. The estimated 2012-13 funding rates include a 3.24% COLA, a 22.272% deficit, and ADA growth. The CDE will recalculate the General Purpose rates at each apportionment. The Categorical Block Grant rate reflects flat funding for 2012-13. The estimated rates for 2012-13 are:

	K-3	4-6	7-8	9-12
General Purpose Block Grant	$5,117	$5,193	$5,346	$6,188
Categorical Block Grant	410	410	410	410
Total	$5,527	$5,603	$5,756	$6,598

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Charter schools are to plan for a revenue limit reduction of $441/ADA in the assumption the Governor's tax initiative in the November 2012 elections does not pass.

The May Revision addresses additional changes for charter schools:

- The Budget requires school districts to convey surplus property to any charter school opting to claim property and provides an incentive for school districts to sell property to charters without having to declare the property surplus and without losing eligibility in the state school facilities program.
- Allows all new and existing non-classroom based charters to receive full funding without needing State Board of Education review and approval and would eliminate the funding determination process and will ultimately allow all non-classroom based charters to receive full funding.
- Under this proposal, county treasurers will be authorized to lend to charter schools. Also, charters, as a condition of directly applying to the state for deferral exemption, will be required to provide a copy of their application for a deferral exemption to their charter authorizer.
- Charter schools are now authorized to receive the proposed mandate block grant.

CASH MANAGEMENT

Intra-Year Principal Apportionment Deferrals

SB 82 was chaptered on March 24, 2011 and allows for intra-year deferrals in the 2011-12 fiscal years. AB 103, signed by the Governor on May 23, 2012, reduced intra-year deferrals for 2012-13 (see table below).

Timeframe	2011-12 Intra-Year Deferrals (SB 82)	2012-13 Intra-Year Deferrals (AB 103)
July to September	$700 million	$700 million
July to January	$700 million ($541 million was actually deferred)	$500 million
August to January	$1.4 billion ($1.2 billion was actually deferred)	$600 million
October to January	$2.4 billion ($2.2 billion from Principal Apportionment and the difference is a 100% deferral of the October consolidated categoricals payment plus a 7% deferral of the October Instructional Materials Realignment Program (IMFRP) payment)	$800 million
March to April	$1.4 billion ($837 million from Principal Apportionment and the difference will come from a 100% deferral of the March consolidated categoricals payment plus a 100% deferral of the March Economic Impact Aid (EIA) payment)	$900 million

Cross Fiscal Year Principal Apportionment Deferrals

The Governor's 2012-13 January Budget proposed an increase of $2.1 billion in Proposition 98 funding for the purpose of reducing ongoing K-12 school district revenue limit deferrals. The May Revision proposes to reduce those deferrals by an additional $140 million for a total of $2.24 billion. The pay down of 2012-13 deferrals only

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takes place if the tax initiative is successful. If the tax initiative is unsuccessful, there is no change to the existing cross fiscal year cash deferral schedule. **For cash flow projections PCOE recommends that school districts assume that the Governor's tax initiative does not pass until the outcome of the November 2012 election is known.** Please refer to the table below for a list of principal apportionment cross fiscal year cash deferrals for 2012-13.

2012-13		
Timeframe	**If Tax Initiative Fails (status quo)**	**If Tax Initiative Passes (As of 5/15/2012)**
February 2013 to July 2013	$2.0 billion	$532 million ($1.468 billion is restored)
March 2013 to August 2013	$1.3 billion	$1.029 billion ($270.5 million is restored)
April 2013 to August 2013	$763.8 million	$763.8 million
April 2013 to July 2013	$419 million	$419 million
April 2013 to August 2013	$678.6 million	$175.6 million ($503 million is restored)
May 2013 to July 2013	$800 million	$800 million
May 2013 to August 2013	$1.0 billion	$1.0 billion
June 2013 to July 2013	100% of the June apportionment, which has been $2.5 billion in prior years	100% of the June apportionment which has been $2.5 billion in prior years
Deferred across fiscal years	**$9.46 billion**	***$7.22 billion***

Also note that the relationship between property taxes and state aid within district revenue limits can significantly affect cash flow. Additionally, the change in status from a Revenue Limit school district to a Basic Aid school district will impact the receipt of cash from monthly to primarily December and April.

Other Cross Fiscal Year Payment Deferrals

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

- $570 million for K-3 Class Size Reduction (CSR)
- $38.7 million for School Safety Violence Prevention
- $100.1 million for the Targeted Instructional Improvement Block Grant

Potential Impact of the Governor's Initiative with the Education Protection Account

If approved, the Governor's tax initiative establishes an Education Protection Account (EPA). The EPA will offset State Aid in the same manner that local property taxes offset State Aid and will be paid on a quarterly basis to LEAs. However, in 2012-13, funds will accumulate in EPA and the first payment will not be made until June 2013. Based on the proposed implementation of EPA, there could be significant cash flow challenges for LEAs. **Districts should reduce the advanced apportionment state aid estimate by $1,163 per ADA before applying deferrals.**

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Impact of Redevelopment Agency Dissolution

For 2011-12, the State assumed $1.7 billion in savings due to the implementation of ABX1 26 and ABX1 27. As a result, principal apportionments were reduced by $1.7 billion in the Advance and by $890 million in the P-1 Principal Apportionment. The May Revision estimates that residual property taxes from Redevelopment Property Tax Trust Funds (RPTTF) will be $818 million for 2011-12 and $991 million for 2012-13. The State's actual savings has yet to be determined for 2011-12; however, it is unclear if the $818 million estimate for 2011-12 will materialize. DOF and CDE officials have advised they will honor the county auditor P-2 estimates for local property taxes reported through the CDE Revenue Software.

Apportionment Schedules

In addition to apportionment cash deferrals, the State of California modified the principal apportionment payment schedules in 2009-10 to enhance the State's cash position in future years. In light of the reduced and deferred apportionments and change in timing of distribution of funds from the State, a great deal of emphasis must be placed on cash flow analysis and monitoring. Please note that the principal apportionment deferrals will impact each school district differently depending upon: (1) the amount of State Aid revenue limit funding that each district receives and (2) the principal apportionment schedule that is dictated by Education Code Section 14041. There are three separate principal apportionment schedules outlined in Education Code Section 14041(a). Most LEAs in California receive apportionments that are in accordance with Education Code Section 14041(a)(1)(2)(3)(4). However, there are a small number of districts in California that receive apportionments in accordance with Education Code Section 14041(a)(7) or Education Code Section 14041(a)(8).

Cash Management Planning

As a result of all the deferrals, policy changes, and uncertainty with respect to school district apportionments, it is important to plan ahead and establish a cash management plan that maximizes flexibility. Districts that have never issued tax revenue anticipation notes (TRANs) may have to consider doing so if they don't have sufficient cash resources or the ability to utilize temporary interfund borrowing. Some districts may need to consider a two-step cash management plan utilizing two separate TRANs issuances to meet cash flow needs.

These cash management challenges make it even more imperative that Districts consider reserve levels greater than the minimums required within the State's Criteria and Standards. Reserves are especially critical in order to have sufficient cash to meet payroll and other obligations.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

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

NEGOTIATIONS

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

It is important to remember that the Governor's May Revision Proposed 2012-13 State Budget provides flat revenue limit funding, but is predicated on the passage of the November 2012 tax initiative. If it fails, "trigger language" would be implemented effective January 1, 2013 and would result in a reduction of approximately $441/ADA per Department of Finance (DOF) calculations.

The May Revision provides increased flexibility for school districts by authorizing a reduction to the school year by up to 15 days combined over 2012-13 and 2013-14. This would have to be negotiated through the collective bargaining process. School districts that intend to seek a reduction in employee compensation through negotiations should be advised to begin those negotiations prior to the adoption of the 2012-13 budget. Case law and PERB decisions underscore the duty to meet and negotiate in good faith requires the parties to begin negotiations prior to the adoption of the final (school district) budget for the ensuing year sufficiently in advance of such adoption date so that there is adequate time for agreement to be reached, or for the resolution of an impasse. School districts need to consider this as they negotiate changes to collective bargaining agreements.

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

SUMMARY

PCOE recognizes that these are extraordinary economic times and it is difficult to gauge the future. School district budgets should be managed with an eye to the significant downside risk created by the State's ongoing structural deficit and any mid-year reductions that would result under the Governor's budget proposals related to the failure of his proposed tax measure. In these times of great economic and budgetary uncertainty, school districts need reserves that are much greater than the minimum.

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

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

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BOARD OF TRUSTEES
2012-13 Annual Budget Adoption Notes

SSC School District and County Office Financial Projection Dartboard
2012-13 May Revision

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

Factor		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Statutory COLA (applies to K-12 and COE Revenue Limits)		2.24%	3.24%	2.50%	2.70%	2.80%	3.00%
K-12 Revenue Limit Deficit %		20.602%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %		20.889%	22.549%	22.549%	22.549%	22.549%	22.549%
SSC Planning COLA if tax initiative passes		—	0.00%	2.50%	2.70%	2.80%	3.00%
Trigger cuts		Included in deficit factor[1]	-$441 per ADA (ongoing)[2]	2.50%	2.70%	2.80%	3.00%
Net Revenue Limit Change:	K-12	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
	COEs	-1.06%	1.08%	2.50%	2.70%	2.80%	3.00%
Special Education COLA (on state and local share only)		0.00%	0.00%	2.50%	2.70%	2.80%	3.00%
State Categorical Funding (including adult education and ROC/P)	Tier I	0.00%	0.00%	2.50%	2.70%	N/A	N/A
	Tier II	0.00%	0.00%	2.50%	2.70%	N/A	N/A
	Tier III	0.00%	0.00%	2.50%	2.70%	N/A	N/A
California CPI		2.50%	2.30%	2.40%	2.60%	2.70%	2.90%
California Lottery	Base	$117.25	$118.00	$118.00	$118.00	$118.00	$118.00
	Proposition 20	$23.25	$23.75	$23.75	$23.75	$23.75	$23.75
Interest Rate for Ten-Year Treasuries		2.00%	2.30%	2.70%	3.00%	3.10%	3.20%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2011-12 Statewide Average (est.)	$6,247	$7,504	$6,535
2012-13 Inflation Increase @ 3.24% COLA	$203	$243	$212
2012-13 Statewide Average (est.)	$6,450	$7,747	$6,747

2012-13 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	$5,117	$5,193	$5,346	$6,188
Categorical Block Grant (est.)[3]	$410	$410	$410	$410
Total	$5,527	$5,603	$5,756	$6,598

[1]The 2011-12 revenue limit trigger cut was contained in the 2011-12 Budget Act and was contingent upon the midyear revenue forecast from the Department of Finance (DOF). The actual cut was 0.198% of a district's undeficited base revenue limit, or about $13 per ADA for the average unified school district. SB 81 shifted the pupil transportation trigger cut to the revenue limit—increasing the deficit factor for revenue limits by an additional 0.65%.

[2]The Governor's May Revision provides for trigger reductions of $441 per ADA if the 2012 tax initiative fails.

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

School Services of California Inc.

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ANNUAL BUDGET REPORT:
July 1, 2012 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Place: Western Placer Unified School District
Date: June 15, 2012

Public Hearing:

Place: _____
Date: _____
Time: _____

Adoption Date: June 19, 2012

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

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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	Revenue Limit	Projected change in revenue limit 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	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, 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

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 (2011-12) 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	

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	
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	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,321,536.00	1,584,306.00	33,905,842.00	31,365,579.00	1,113,625.00	32,479,204.00	-4.2%
2) Federal Revenue		8100-8299	721.00	3,326,975.00	3,327,696.00	0.00	1,901,344.00	1,901,344.00	-42.9%
3) Other State Revenue		8300-8599	4,140,823.00	1,616,385.00	5,757,208.00	3,553,082.00	1,567,239.00	5,120,321.00	-11.1%
4) Other Local Revenue		8600-8799	1,257,047.00	2,285,841.00	3,542,888.00	918,566.00	2,508,068.00	3,426,634.00	-3.3%
5) TOTAL, REVENUES			37,720,127.00	8,813,507.00	46,533,634.00	35,837,227.00	7,090,276.00	42,927,503.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,541,823.00	4,508,835.00	24,050,658.00	19,643,844.00	3,523,715.00	23,167,559.00	-3.7%
2) Classified Salaries		2000-2999	3,929,734.00	2,946,484.00	6,876,218.00	3,414,358.00	2,826,740.00	6,241,098.00	-9.2%
3) Employee Benefits		3000-3999	7,878,917.00	2,786,070.00	10,664,987.00	7,769,391.00	2,493,044.00	10,262,435.00	-3.8%
4) Books and Supplies		4000-4999	1,397,792.00	801,569.00	2,199,361.00	1,344,268.00	1,630,800.00	2,975,068.00	35.3%
5) Services and Other Operating Expenditures		5000-5999	3,331,695.00	861,584.00	4,193,279.00	2,991,648.00	566,595.00	3,558,243.00	-15.1%
6) Capital Outlay		6000-6999	33,966.00	207,989.00	241,955.00	0.00	10,000.00	10,000.00	-95.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,740,236.00	0.00	1,740,236.00	1,797,360.00	0.00	1,797,360.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(680,685.00)	579,653.00	(101,032.00)	(762,381.00)	659,995.00	(102,386.00)	1.3%
9) TOTAL, EXPENDITURES			37,173,478.00	12,692,184.00	49,865,662.00	36,198,488.00	11,710,889.00	47,909,377.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			546,649.00	(3,878,677.00)	(3,332,028.00)	(361,261.00)	(4,620,613.00)	(4,981,874.00)	49.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,348,551.00	0.00	3,348,551.00	17,400.00	0.00	17,400.00	-99.5%
b) Transfers Out		7600-7629	132,812.00	0.00	132,812.00	23,360.00	0.00	23,360.00	-82.4%
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	(4,112,064.00)	4,112,064.00	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(896,325.00)	4,112,064.00	3,215,739.00	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,676.00)	233,387.00	(116,289.00)	(4,462,908.00)	(524,926.00)	(4,987,834.00)	4189.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			7,843,914.00	661,558.00	8,505,472.00	3,381,006.00	136,632.00	3,517,638.00	-58.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	386,007.69	0.00	386,007.69	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	661,558.00	661,558.00	0.00	136,632.00	136,632.00	-79.3%
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	1,499,954.00	0.00	1,499,954.00	1,437,982.00	0.00	1,437,982.00	-4.1%
Unassigned/Unappropriated Amount		9790	5,955,952.31	0.00	5,955,952.31	1,941,024.00	0.00	1,941,024.00	-67.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,531,635.73	(4,232,301.46)	4,299,334.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	684.00	0.00	684.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	95,747.08	53,837.11	149,584.19				
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	386,007.69	0.00	386,007.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			9,016,074.50	(4,178,464.35)	4,837,610.15				
H. LIABILITIES									
1) Accounts Payable		9500	19,390.91	48,080.40	67,471.31				
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	13,510.00	0.00	13,510.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			32,900.91	48,080.40	80,981.31				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			8,983,173.59	(4,226,544.75)	4,756,628.84				

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,560,874.00	0.00	10,560,874.00	9,826,508.00	0.00	9,826,508.00	-7.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	2,534.00	0.00	2,534.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	333,503.00	0.00	333,503.00	333,503.00	0.00	333,503.00	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	29,488,858.00	0.00	29,488,858.00	29,488,858.00	0.00	29,488,858.00	0.0%
Unsecured Roll Taxes		8042	755,442.00	0.00	755,442.00	755,422.00	0.00	755,422.00	0.0%
Prior Years' Taxes		8043	9,580.00	0.00	9,580.00	9,580.00	0.00	9,580.00	0.0%
Supplemental Taxes		8044	140,442.00	0.00	140,442.00	140,442.00	0.00	140,442.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	603,264.00	0.00	603,264.00	603,264.00	0.00	603,264.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	95,663.00	0.00	95,663.00	158,758.00	0.00	158,758.00	66.0%
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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			41,990,160.00	0.00	41,990,160.00	41,316,335.00	0.00	41,316,335.00	-1.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(702,874.00)		(702,874.00)	(731,246.00)		(731,246.00)	4.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		702,874.00	702,874.00		731,246.00	731,246.00	4.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	76,604.00	0.00	76,604.00	70,975.00	0.00	70,975.00	-7.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,042,354.00)	0.00	(9,042,354.00)	(9,290,485.00)	0.00	(9,290,485.00)	2.7%
Property Taxes Transfers		8097	0.00	881,432.00	881,432.00	0.00	382,379.00	382,379.00	-56.6%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,321,536.00	1,584,306.00	33,905,842.00	31,365,579.00	1,113,625.00	32,479,204.00	-4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,000,908.00	1,000,908.00	0.00	986,072.00	986,072.00	-1.5%
Special Education Discretionary Grants		8182	0.00	120,100.00	120,100.00	0.00	249,891.00	249,891.00	108.1%
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/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		1,242,881.00	1,242,881.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		557,102.00	557,102.00		430,724.00	430,724.00	-22.7%
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		95,250.00	95,250.00		92,244.00	92,244.00	-3.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		86,357.00	86,357.00		73,526.00	73,526.00	-14.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		19,617.00	19,617.00		44,588.00	44,588.00	127.3%
Safe and Drug Free Schools	3700-3799	8290		9,473.00	9,473.00		4,299.00	4,299.00	-54.6%
Other Federal Revenue	All Other	8290	721.00	195,287.00	196,008.00	0.00	20,000.00	20,000.00	-89.8%
TOTAL, FEDERAL REVENUE			721.00	3,326,975.00	3,327,696.00	0.00	1,901,344.00	1,901,344.00	-42.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		335,516.00	335,516.00		335,516.00	335,516.00	0.0%
Economic Impact Aid	7090-7091	8311		406,945.00	406,945.00		359,760.00	359,760.00	-11.6%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,579,725.00	0.00	1,579,725.00	1,215,000.00	0.00	1,215,000.00	-23.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	57,887.00	0.00	57,887.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	733,516.00	142,324.00	875,840.00	740,922.00	149,126.00	890,048.00	1.6%
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 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)	
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,769,695.00	353,600.00	2,123,295.00	1,597,160.00	344,837.00	1,941,997.00	-8.5%
TOTAL, OTHER STATE REVENUE			4,140,823.00	1,616,385.00	5,757,208.00	3,553,082.00	1,567,239.00	5,120,321.00	-11.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	83,505.00	0.00	83,505.00	83,505.00	0.00	83,505.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	161,000.00	0.00	161,000.00	159,000.00	0.00	159,000.00	-1.2%
Interest		8660	154,245.00	0.00	154,245.00	75,000.00	0.00	75,000.00	-51.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	66,000.00	66,000.00	0.00	78,400.00	78,400.00	18.8%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	162,598.00	0.00	162,598.00	160,000.00	0.00	160,000.00	-1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	695,699.00	320,558.00	1,016,257.00	441,061.00	30,000.00	471,061.00	-53.6%
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		1,899,283.00	1,899,283.00		2,399,668.00	2,399,668.00	26.3%
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			1,257,047.00	2,285,841.00	3,542,888.00	918,566.00	2,508,068.00	3,426,634.00	-3.3%
TOTAL, REVENUES			37,720,127.00	8,813,507.00	46,533,634.00	35,837,227.00	7,090,276.00	42,927,503.00	-7.7%

1'6'6

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,823,993.00	4,126,758.00	20,950,751.00	17,117,776.00	3,052,064.00	20,169,840.00	-3.7%
Certificated Pupil Support Salaries		1200	836,331.00	24,329.00	860,660.00	731,125.00	144,812.00	875,937.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,848,480.00	196,302.00	2,044,782.00	1,771,897.00	168,985.00	1,940,882.00	-5.1%
Other Certificated Salaries		1900	33,019.00	161,446.00	194,465.00	23,046.00	157,854.00	180,900.00	-7.0%
TOTAL, CERTIFICATED SALARIES			19,541,823.00	4,508,835.00	24,050,658.00	19,643,844.00	3,523,715.00	23,167,559.00	-3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	244,668.00	1,418,693.00	1,663,361.00	105,225.00	1,335,057.00	1,440,282.00	-13.4%
Classified Support Salaries		2200	982,098.00	973,659.00	1,955,757.00	940,786.00	961,556.00	1,902,342.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	386,324.00	373,330.00	759,654.00	294,448.00	366,659.00	661,107.00	-13.0%
Clerical, Technical and Office Salaries		2400	2,018,804.00	159,964.00	2,178,768.00	1,822,679.00	153,468.00	1,976,147.00	-9.3%
Other Classified Salaries		2900	297,840.00	20,838.00	318,678.00	251,220.00	10,000.00	261,220.00	-18.0%
TOTAL, CLASSIFIED SALARIES			3,929,734.00	2,946,484.00	6,876,218.00	3,414,358.00	2,826,740.00	6,241,098.00	-9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,601,459.00	365,017.00	1,966,476.00	1,613,016.00	284,822.00	1,897,838.00	-3.5%
PERS		3201-3202	598,781.00	457,377.00	1,056,158.00	571,025.00	446,124.00	1,017,149.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	558,255.00	281,947.00	840,202.00	513,640.00	254,958.00	768,598.00	-8.5%
Health and Welfare Benefits		3401-3402	4,008,610.00	1,419,468.00	5,428,078.00	4,185,798.00	1,331,957.00	5,517,755.00	1.7%
Unemployment Insurance		3501-3502	380,845.00	116,004.00	496,849.00	256,741.00	66,700.00	323,441.00	-34.9%
Workers' Compensation		3601-3602	288,559.00	91,590.00	380,149.00	208,887.00	56,959.00	265,846.00	-30.1%
OPEB, Allocated		3701-3702	251,714.00	0.00	251,714.00	253,781.00	0.00	253,781.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	50,585.00	23,532.00	74,117.00	43,420.00	24,724.00	68,144.00	-8.1%
Other Employee Benefits		3901-3902	140,109.00	31,135.00	171,244.00	123,083.00	26,800.00	149,883.00	-12.5%
TOTAL, EMPLOYEE BENEFITS			7,878,917.00	2,786,070.00	10,664,987.00	7,769,391.00	2,493,044.00	10,262,435.00	-3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	177,257.00	103,518.00	280,775.00	232,000.00	109,000.00	341,000.00	21.4%
Books and Other Reference Materials		4200	14,982.00	674.00	15,656.00	350.00	0.00	350.00	-97.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	869,984.00	540,064.00	1,410,048.00	1,026,602.00	1,492,758.00	2,519,360.00	78.7%
Noncapitalized Equipment		4400	335,569.00	157,313.00	492,882.00	85,316.00	29,042.00	114,358.00	-76.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,397,792.00	801,569.00	2,199,361.00	1,344,268.00	1,630,800.00	2,975,068.00	35.3%
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	61,189.00	109,374.00	170,563.00	82,245.00	23,642.00	105,887.00	-37.9%
Dues and Memberships		5300	26,364.00	700.00	27,064.00	20,600.00	0.00	20,600.00	-23.9%
Insurance		5400 - 5450	314,813.00	0.00	314,813.00	323,823.00	0.00	323,823.00	2.9%
Operations and Housekeeping Services		5500	1,517,389.00	5,000.00	1,522,389.00	1,463,942.00	5,000.00	1,468,942.00	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,377.00	62,546.00	224,923.00	112,970.00	45,300.00	158,270.00	-29.6%
Transfers of Direct Costs		5710	32,201.00	(32,201.00)	0.00	31,900.00	(31,900.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,087,392.00	701,765.00	1,789,157.00	833,968.00	510,853.00	1,344,821.00	-24.8%
Communications		5900	129,970.00	14,400.00	144,370.00	122,200.00	13,700.00	135,900.00	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,331,695.00	861,584.00	4,193,279.00	2,991,648.00	566,595.00	3,558,243.00	-15.1%

3/7/13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	33,966.00	207,989.00	241,955.00	0.00	10,000.00	10,000.00	-95.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,966.00	207,989.00	241,955.00	0.00	10,000.00	10,000.00	-95.9%
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	1,342,894.00	0.00	1,342,894.00	1,404,928.00	0.00	1,404,928.00	4.6%
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	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 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	3,267.00	0.00	3,267.00	1,775.00	0.00	1,775.00	-45.7%
Other Debt Service - Principal		7439	394,075.00	0.00	394,075.00	390,657.00	0.00	390,657.00	-0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,740,236.00	0.00	1,740,236.00	1,797,360.00	0.00	1,797,360.00	3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(579,653.00)	579,653.00	0.00	(659,995.00)	659,995.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(101,032.00)	0.00	(101,032.00)	(102,386.00)	0.00	(102,386.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(680,685.00)	579,653.00	(101,032.00)	(762,381.00)	659,995.00	(102,386.00)	1.3%
TOTAL, EXPENDITURES			37,173,478.00	12,692,184.00	49,865,662.00	36,198,488.00	11,710,889.00	47,909,377.00	-3.9%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	2011-12 Estimated Actuals Restricted (B)	2011-12 Estimated Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,286,121.00	0.00	1,286,121.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,062,430.00	0.00	2,062,430.00	17,400.00	0.00	17,400.00	-99.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,348,551.00	0.00	3,348,551.00	17,400.00	0.00	17,400.00	-99.5%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	132,812.00	0.00	132,812.00	23,360.00	0.00	23,360.00	-82.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			132,812.00	0.00	132,812.00	23,360.00	0.00	23,360.00	-82.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,112,064.00)	4,112,064.00	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,112,064.00)	4,112,064.00	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(896,325.00)	4,112,064.00	3,215,739.00	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,321,536.00	1,584,306.00	33,905,842.00	31,365,579.00	1,113,625.00	32,479,204.00	-2.7%
2) Federal Revenue		8100-8299	721.00	3,326,975.00	3,327,696.00	0.00	1,901,344.00	1,901,344.00	-42.9%
3) Other State Revenue		8300-8599	4,140,823.00	1,616,385.00	5,757,208.00	3,553,082.00	1,567,239.00	5,120,321.00	-11.1%
4) Other Local Revenue		8600-8799	1,257,047.00	2,285,841.00	3,542,888.00	918,566.00	2,508,068.00	3,426,634.00	-3.3%
5) TOTAL, REVENUES			37,720,127.00	8,813,507.00	46,533,634.00	35,837,227.00	7,090,276.00	42,927,503.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,192,727.00	8,230,657.00	31,423,384.00	23,452,413.00	6,871,952.00	30,324,365.00	-3.5%
2) Instruction - Related Services	2000-2999		4,085,290.00	830,982.00	4,916,272.00	3,778,344.00	981,308.00	4,759,652.00	-3.2%
3) Pupil Services	3000-3999		1,415,479.00	1,599,450.00	3,014,929.00	1,199,546.00	1,845,733.00	3,045,279.00	1.0%
4) Ancillary Services	4000-4999		604,754.00	361,687.00	966,441.00	581,195.00	360,001.00	941,196.00	-2.6%
5) Community Services	5000-5999		110,100.00	4,655.00	114,755.00	157,714.00	0.00	157,714.00	37.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,772,665.00	620,556.00	3,393,221.00	2,099,934.00	689,995.00	2,789,929.00	-17.8%
8) Plant Services	8000-8999		3,252,227.00	1,044,197.00	4,296,424.00	3,131,982.00	961,900.00	4,093,882.00	-4.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,740,236.00	0.00	1,740,236.00	1,797,360.00	0.00	1,797,360.00	3.3%
10) TOTAL, EXPENDITURES			37,173,478.00	12,692,184.00	49,865,662.00	36,198,488.00	11,710,889.00	47,909,377.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			546,649.00	(3,878,677.00)	(3,332,028.00)	(361,261.00)	(4,620,613.00)	(4,981,874.00)	49.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,348,551.00	0.00	3,348,551.00	17,400.00	0.00	17,400.00	-99.5%
b) Transfers Out		7600-7629	132,812.00	0.00	132,812.00	23,360.00	0.00	23,360.00	-82.4%
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	(4,112,064.00)	4,112,064.00	0.00	(4,095,687.00)	4,095,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(896,325.00)	4,112,064.00	3,215,739.00	(4,101,647.00)	4,095,687.00	(5,960.00)	-100.2%

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Description	Function Codes	Object Codes	2011-12 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,676.00)	233,387.00	(116,289.00)	(4,462,908.00)	(524,926.00)	(4,987,834.00)	4189.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,193,590.00	428,171.00	8,621,761.00	7,843,914.00	661,558.00	8,505,472.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			7,843,914.00	661,558.00	8,505,472.00	3,381,006.00	136,632.00	3,517,638.00	-58.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	386,007.69	0.00	386,007.69	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	661,558.00	661,558.00	0.00	136,632.00	136,632.00	-79.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,499,954.00	0.00	1,499,954.00	1,437,982.00	0.00	1,437,982.00	-4.1%
Unassigned/Unappropriated Amount		9790	5,955,952.31	0.00	5,955,952.31	1,941,024.00	0.00	1,941,024.00	-67.4%

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Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	99,471.00	98,448.00
6010	After School Education and Safety (ASES)	1.00	1.00
6300	Lottery: Instructional Materials	88,000.00	0.00
6512	Special Ed: Mental Health Services	263,427.00	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	130,000.00	1.00
9010	Other Restricted Local	80,659.00	38,182.00
Total, Restricted Balance		661,558.00	136,632.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	117,000.00	115,000.00	-1.7%
5) TOTAL, REVENUES			165,322.00	163,322.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	120,618.00	81,000.00	-32.8%
2) Classified Salaries		2000-2999	66,064.00	53,766.00	-18.6%
3) Employee Benefits		3000-3999	59,894.00	38,138.00	-36.3%
4) Books and Supplies		4000-4999	13,738.00	5,750.00	-58.1%
5) Services and Other Operating Expenditures		5000-5999	550.00	2,175.00	295.5%
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	7,693.00	8,695.00	13.0%
9) TOTAL, EXPENDITURES			268,557.00	189,524.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,235.00)	(26,202.00)	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	132,812.00	23,360.00	-82.4%
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			132,812.00	23,360.00	-82.4%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,577.00	(2,842.00)	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,365.00	47,942.00	161.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,365.00	47,942.00	161.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,365.00	47,942.00	161.1%
2) Ending Balance, June 30 (E + F1e)			47,942.00	45,100.00	-5.9%
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	47,942.00	45,100.00	-5.9%
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%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,064.43		
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	0.00		
10) TOTAL, ASSETS			3,064.43		
H. LIABILITIES					
1) Accounts Payable		9500	16.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			16.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,047.76		

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	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%
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	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	117,000.00	115,000.00	-1.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,000.00	115,000.00	-1.7%
TOTAL, REVENUES			165,322.00	163,322.00	-1.2%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	99,014.00	80,000.00	-19.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,604.00	1,000.00	-95.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			120,618.00	81,000.00	-32.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	250.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,619.00	39,164.00	-3.6%
Clerical, Technical and Office Salaries		2400	24,621.00	14,602.00	-40.7%
Other Classified Salaries		2900	574.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			66,064.00	53,766.00	-18.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,936.00	6,683.00	-32.7%
PERS		3201-3202	11,561.00	9,698.00	-16.1%
OASDI/Medicare/Alternative		3301-3302	6,214.00	4,704.00	-24.3%
Health and Welfare Benefits		3401-3402	26,116.00	13,899.00	-46.8%
Unemployment Insurance		3501-3502	2,853.00	1,399.00	-51.0%
Workers' Compensation		3601-3602	2,253.00	1,195.00	-47.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	329.00	221.00	-32.8%
Other Employee Benefits		3901-3902	632.00	339.00	-46.4%
TOTAL, EMPLOYEE BENEFITS			59,894.00	38,138.00	-36.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,738.00	5,750.00	-58.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,738.00	5,750.00	-58.1%

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Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,175.00	New
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	250.00	0.00	-100.0%
Communications		5900	300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550.00	2,175.00	295.5%
CAPITAL OUTLAY					
and		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%

9.9.56

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,693.00	8,695.00	13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,693.00	8,695.00	13.0%
TOTAL, EXPENDITURES			268,557.00	189,524.00	-29.4%

99.57

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	132,812.00	23,360.00	-82.4%
(a) TOTAL, INTERFUND TRANSFERS IN			132,812.00	23,360.00	-82.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			132,812.00	23,360.00	-82.4%

9.9.58

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	117,000.00	115,000.00	-1.7%
5) TOTAL, REVENUES			165,322.00	163,322.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		124,299.00	94,392.00	-24.1%
2) Instruction - Related Services	2000-2999		68,926.00	19,650.00	-71.5%
3) Pupil Services	3000-3999		67,389.00	66,787.00	-0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,693.00	8,695.00	13.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			268,557.00	189,524.00	-29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(103,235.00)	(26,202.00)	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	132,812.00	23,360.00	-82.4%
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			132,812.00	23,360.00	-82.4%

9.9.59

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,577.00	(2,842.00)	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,365.00	47,942.00	161.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,365.00	47,942.00	161.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,365.00	47,942.00	161.1%
2) Ending Balance, June 30 (E + F1e)			47,942.00	45,100.00	-5.9%
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	47,942.00	45,100.00	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.60

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
9010	Other Restricted Local	47,942.00	45,100.00
Total, Restricted Balance		47,942.00	45,100.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	236,602.00	220,123.00	-7.0%
4) Other Local Revenue		8600-8799	300.00	0.00	-100.0%
5) TOTAL, REVENUES			236,902.00	220,123.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,895.00	44,251.00	0.8%
2) Classified Salaries		2000-2999	89,284.00	87,536.00	-2.0%
3) Employee Benefits		3000-3999	50,463.00	49,428.00	-2.1%
4) Books and Supplies		4000-4999	21,293.00	10,628.00	-50.1%
5) Services and Other Operating Expenditures		5000-5999	6,010.00	3,556.00	-40.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	13,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,657.00	11,724.00	-7.4%
9) TOTAL, EXPENDITURES			236,602.00	220,123.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.62

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	300.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	300.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	300.00	New
2) Ending Balance, June 30 (E + F1e)			300.00	300.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	300.00	300.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.63

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,150.19		
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	0.00		
10) TOTAL, ASSETS			30,150.19		
H. LIABILITIES					
1) Accounts Payable		9500	9,293.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			9,293.43		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			20,856.76		

9,9,64

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	223,602.00	207,123.00	-7.4%
All Other State Revenue	All Other	8590	13,000.00	13,000.00	0.0%
TOTAL, OTHER STATE REVENUE			236,602.00	220,123.00	-7.0%
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	300.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	0.00	-100.0%
TOTAL, REVENUES			236,902.00	220,123.00	-7.1%

9.9.65

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	43,895.00	44,251.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,895.00	44,251.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	78,314.00	76,282.00	-2.6%
Classified Support Salaries		2200	6,653.00	8,002.00	20.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,317.00	3,252.00	-24.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,284.00	87,536.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,628.00	3,651.00	0.6%
PERS		3201-3202	10,022.00	12,790.00	27.6%
OASDI/Medicare/Alternative		3301-3302	7,281.00	7,221.00	-0.8%
Health and Welfare Benefits		3401-3402	24,024.00	21,406.00	-10.9%
Unemployment Insurance		3501-3502	2,094.00	1,429.00	-31.8%
Workers' Compensation		3601-3602	1,645.00	1,217.00	-26.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	825.00	1,097.00	33.0%
Other Employee Benefits		3901-3902	944.00	617.00	-34.6%
TOTAL, EMPLOYEE BENEFITS			50,463.00	49,428.00	-2.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,273.00	4,000.00	-6.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,020.00	6,628.00	-61.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,293.00	10,628.00	-50.1%

9.9.66

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	650.00	85.7%
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	4,660.00	1,906.00	-59.1%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,010.00	3,556.00	-40.8%
CAPITAL OUTLAY					
and		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	13,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	13,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,657.00	11,724.00	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,657.00	11,724.00	-7.4%
)TAL, EXPENDITURES			236,602.00	220,123.00	-7.0%

9.9.67

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%

9.9.68

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	236,602.00	220,123.00	-7.0%
4) Other Local Revenue		8600-8799	300.00	0.00	-100.0%
5) TOTAL, REVENUES			236,902.00	220,123.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		135,223.00	125,444.00	-7.2%
2) Instruction - Related Services	2000-2999		68,370.00	61,178.00	-10.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		12,657.00	11,724.00	-7.4%
8) Plant Services	8000-8999		7,352.00	8,777.00	19.4%
9) Other Outgo	9000-9999	Except 7600-7699	13,000.00	13,000.00	0.0%
10) TOTAL, EXPENDITURES			236,602.00	220,123.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.69

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	300.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	300.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	300.00	New
2) Ending Balance, June 30 (E + F1e)			300.00	300.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	300.00	300.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.70

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	300.00	300.00
Total, Restricted Balance		300.00	300.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	960,000.00	965,000.00	0.5%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	619,500.00	639,200.00	3.2%
5) TOTAL, REVENUES			1,659,500.00	1,684,200.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	659,383.00	628,025.00	-4.8%
3) Employee Benefits		3000-3999	309,054.00	298,088.00	-3.5%
4) Books and Supplies		4000-4999	619,900.00	686,900.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	25,300.00	24,800.00	-2.0%
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	80,682.00	81,967.00	1.6%
9) TOTAL, EXPENDITURES			1,694,319.00	1,719,780.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,819.00)	(35,580.00)	2.2%
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	17,400.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(17,400.00)	New

9.9.12

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,819.00)	(52,980.00)	52.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,505.00	136,686.00	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,505.00	136,686.00	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,505.00	136,686.00	-20.3%
2) Ending Balance, June 30 (E + F1e)			136,686.00	83,706.00	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,578.22	0.00	-100.0%
Prepaid Expenditures		9713	255.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	125,852.78	83,706.00	-33.5%
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%

9.9.13

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(107,175.37)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,578.22		
7) Prepaid Expenditures		9330	255.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			(96,342.15)		
H. LIABILITIES					
1) Accounts Payable		9500	(214.49)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			(214.49)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(96,127.66)		

9.9.74

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	960,000.00	965,000.00	0.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			960,000.00	965,000.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	80,000.00	80,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	595,000.00	615,000.00	3.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	200.00	-60.0%
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	24,000.00	24,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			619,500.00	639,200.00	3.2%
TOTAL, REVENUES			1,659,500.00	1,684,200.00	1.5%

9.9.75

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	543,386.00	512,615.00	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	79,085.00	79,085.00	0.0%
Clerical, Technical and Office Salaries		2400	31,912.00	31,325.00	-1.8%
Other Classified Salaries		2900	5,000.00	5,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			659,383.00	628,025.00	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
ERS		3201-3202	85,468.00	84,595.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	47,092.00	44,567.00	-5.4%
Health and Welfare Benefits		3401-3402	154,376.00	152,956.00	-0.9%
Unemployment Insurance		3501-3502	9,911.00	6,408.00	-35.3%
Workers' Compensation		3601-3602	7,881.00	5,476.00	-30.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,326.00	4,086.00	-5.5%
TOTAL, EMPLOYEE BENEFITS			309,054.00	298,088.00	-3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,900.00	54,900.00	10.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	570,000.00	630,000.00	10.5%
TOTAL, BOOKS AND SUPPLIES			619,900.00	686,900.00	10.8%

9.9.76

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	100.00	100.00	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	2,500.00	2,000.00	-20.0%
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	19,700.00	19,700.00	0.0%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,300.00	24,800.00	-2.0%
CAPITAL OUTLAY					
uildings 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	80,682.00	81,967.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,682.00	81,967.00	1.6%
TOTAL, EXPENDITURES			1,694,319.00	1,719,780.00	1.5%

9.9.77

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	17,400.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,400.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			0.00	(17,400.00)	New

9.9.78

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	960,000.00	965,000.00	0.5%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	619,500.00	639,200.00	3.2%
5) TOTAL, REVENUES			1,659,500.00	1,684,200.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,613,637.00	1,637,813.00	1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		80,682.00	81,967.00	1.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,694,319.00	1,719,780.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,819.00)	(35,580.00)	2.2%
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	17,400.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(17,400.00)	New

9.9.79

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,819.00)	(52,980.00)	52.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,505.00	136,686.00	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,505.00	136,686.00	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,505.00	136,686.00	-20.3%
2) Ending Balance, June 30 (E + F1e)			136,686.00	83,706.00	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,578.22	0.00	-100.0%
Prepaid Expenditures		9713	255.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	125,852.78	83,706.00	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.80

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	125,852.78	83,706.00
Total, Restricted Balance		125,852.78	83,706.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	0.00	-100.0%
5) TOTAL, REVENUES			37,000.00	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	809.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,200.00	0.00	-100.0%
6) Capital Outlay		6000-6999	111,000.00	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			143,009.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,009.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,062,430.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,062,430.00)	0.00	-100.0%

9.9.82

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,168,439.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,168,439.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,439.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,439.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.83

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,051,429.98		
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	0.00		
10) TOTAL, ASSETS			2,051,429.98		
H. LIABILITIES					
1) Accounts Payable		9500	326.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			326.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,051,103.65		

9.9.84

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	37,000.00	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			37,000.00	0.00	-100.0%
TOTAL, REVENUES			37,000.00	0.00	-100.0%

9.9.85

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	809.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			809.00	0.00	-100.0%

9.9.86

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,200.00	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	21,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,200.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
OTAL, CAPITAL OUTLAY			111,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			143,009.00	0.00	-100.0%

9.987

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	2,062,430.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,062,430.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
)TAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			(2,062,430.00)	0.00	-100.0%

9.9.88

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	0.00	-100.0%
5) TOTAL, REVENUES			37,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		143,009.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			143,009.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,009.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,062,430.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,062,430.00)	0.00	-100.0%

9.9.89

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,168,439.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,168,439.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,168,439.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,168,439.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.90

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

9.9.91

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,121.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,121.00)	0.00	-100.0%

9.9.92

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,271,121.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,271,121.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.93

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	784,685.80		
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	0.00		
10) TOTAL, ASSETS			784,685.80		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			784,685.80		

9.9.94

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	0.00	-100.0%
TOTAL, REVENUES			15,000.00	0.00	-100.0%

9.9.95

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	1,286,121.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,286,121.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,286,121.00)	0.00	-100.0%

9.9.96

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,121.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,121.00)	0.00	-100.0%

9.9.97

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,271,121.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,271,121.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,121.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,121.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.98

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,116.00	10,000.00	-85.3%
5) TOTAL, REVENUES			68,116.00	10,000.00	-85.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,504.00	32,506.00	18.2%
3) Employee Benefits		3000-3999	10,737.00	12,232.00	13.9%
4) Books and Supplies		4000-4999	2,827.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(158,413.00)	0.00	-100.0%
6) Capital Outlay		6000-6999	126,632.00	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			9,287.00	44,738.00	381.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,829.00	(34,738.00)	-159.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,770.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,770.00)	0.00	-100.0%

99.180

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,941.00)	(34,738.00)	-78.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,823,942.00	1,666,001.00	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.00	1,666,001.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.00	1,666,001.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,666,001.00	1,631,263.00	-2.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,666,001.00	1,631,263.00	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

99-101

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,652,078.29		
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			1,652,078.29		
H. LIABILITIES					
1) Accounts Payable		9500	(101.46)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			(101.46)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,652,179.75		

9.9.102

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	10,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,116.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,116.00	10,000.00	-85.3%
TOTAL, REVENUES			68,116.00	10,000.00	-85.3%

9.9.103

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	27,504.00	32,506.00	18.2%
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			27,504.00	32,506.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,836.00	5,828.00	20.5%
OASDI/Medicare/Alternative		3301-3302	1,873.00	2,145.00	14.5%
Health and Welfare Benefits		3401-3402	2,547.00	3,056.00	20.0%
Unemployment Insurance		3501-3502	439.00	353.00	-19.6%
Workers' Compensation		3601-3602	335.00	292.00	-12.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	403.00	504.00	25.1%
Other Employee Benefits		3901-3902	304.00	54.00	-82.2%
TOTAL, EMPLOYEE BENEFITS			10,737.00	12,232.00	13.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	827.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,827.00	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%

9.9.104

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	(161,413.00)	0.00	-100.0%
Communications		5900	3,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(158,413.00)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,600.00	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	11,032.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,632.00	0.00	-100.0%
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					
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			9,287.00	44,738.00	381.7%

9.9.105

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	216,770.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,770.00	0.00	-100.0%

9.9.106

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%
SES					
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)			(216,770.00)	0.00	-100.0%

9.9.107

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,116.00	10,000.00	-85.3%
5) TOTAL, REVENUES			68,116.00	10,000.00	-85.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,287.00	44,738.00	381.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,287.00	44,738.00	381.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,829.00	(34,738.00)	-159.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	216,770.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(216,770.00)	0.00	-100.0%

9.9.108

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,941.00)	(34,738.00)	-78.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,823,942.00	1,666,001.00	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,942.00	1,666,001.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,942.00	1,666,001.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			1,666,001.00	1,631,263.00	-2.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,666,001.00	1,631,263.00	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.109

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

9.9.110

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,865.00	204,000.00	-64.6%
5) TOTAL, REVENUES			575,865.00	204,000.00	-64.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,422.00	62,943.00	-0.8%
3) Employee Benefits		3000-3999	31,058.00	30,677.00	-1.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			144,480.00	93,620.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			431,385.00	110,380.00	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	100,000.00	-71.4%
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			(350,000.00)	(100,000.00)	-71.4%

9-9-111

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,385.00	10,380.00	-87.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,097.00	158,482.00	105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.00	158,482.00	105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.00	158,482.00	105.6%
2) Ending Balance, June 30 (E + F1e)			158,482.00	168,862.00	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	158,482.00	168,862.00	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.112

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	564,237.31		
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			564,237.31		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			564,237.31		

9.9.113

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	4,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	572,865.00	200,000.00	-65.1%
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			575,865.00	204,000.00	-64.6%
TOTAL, REVENUES			575,865.00	204,000.00	-64.6%

9.9.114

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,422.00	62,943.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,422.00	62,943.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,368.00	11,592.00	2.0%
OASDI/Medicare/Alternative		3301-3302	4,656.00	4,520.00	-2.9%
Health and Welfare Benefits		3401-3402	12,224.00	12,224.00	0.0%
Unemployment Insurance		3501-3502	980.00	650.00	-33.7%
Workers' Compensation		3601-3602	773.00	555.00	-28.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	930.00	1,009.00	8.5%
Other Employee Benefits		3901-3902	127.00	127.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,058.00	30,677.00	-1.2%
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

9.9.115

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	50,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			144,480.00	93,620.00	-35.2%

9.9.116

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	350,000.00	100,000.00	-71.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	100,000.00	-71.4%
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)			(350,000.00)	(100,000.00)	-71.4%

9.9.11

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,865.00	204,000.00	-64.6%
5) TOTAL, REVENUES			575,865.00	204,000.00	-64.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		94,480.00	93,620.00	-0.9%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			144,480.00	93,620.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			431,385.00	110,380.00	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	100,000.00	-71.4%
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			(350,000.00)	(100,000.00)	-71.4%

9-9-118

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,385.00	10,380.00	-87.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,097.00	158,482.00	105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,097.00	158,482.00	105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,097.00	158,482.00	105.6%
2) Ending Balance, June 30 (E + F1e)			158,482.00	168,862.00	6.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	158,482.00	168,862.00	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.119

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

9.9.120

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,000.00	70,000.00	12.9%
5) TOTAL, REVENUES			62,000.00	70,000.00	12.9%
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	21,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	339,596.00	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			366,096.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(304,096.00)	70,000.00	-123.0%
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%

9.9.12

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(304,096.00)	70,000.00	-123.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,054,661.00	3,750,565.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,661.00	3,750,565.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,661.00	3,750,565.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			3,750,565.00	3,820,565.00	1.9%
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	3,750,565.00	3,820,565.00	1.9%
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%

9.9.122

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,882,055.27		
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			3,882,055.27		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,882,055.27		

9.9.123

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
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	62,000.00	70,000.00	12.9%
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			62,000.00	70,000.00	12.9%
TOTAL, REVENUES			62,000.00	70,000.00	12.9%

9.9.124

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			21,500.00	0.00	-100.0%

9.9.125

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,500.00	0.00	-100.0%
and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	337,096.00	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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			339,596.00	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			366,096.00	0.00	-100.0%

9.9.126

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%

9.9.127

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%

9-9-128

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,000.00	70,000.00	12.9%
5) TOTAL, REVENUES			62,000.00	70,000.00	12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		366,096.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			366,096.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(304,096.00)	70,000.00	-123.0%
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%

9.9.129

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(304,096.00)	70,000.00	-123.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,054,661.00	3,750,565.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,661.00	3,750,565.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,661.00	3,750,565.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			3,750,565.00	3,820,565.00	1.9%
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	3,750,565.00	3,820,565.00	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.130

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
7710	State School Facilities Projects	3,750,565.00	3,820,565.00
Total, Restricted Balance		3,750,565.00	3,820,565.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	725,321.00	5,000.00	-99.3%
5) TOTAL, REVENUES			725,321.00	5,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,676.00	0.00	-100.0%
3) Employee Benefits		3000-3999	248.00	0.00	-100.0%
4) Books and Supplies		4000-4999	281,620.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	265,273.00	0.00	-100.0%
6) Capital Outlay		6000-6999	984,098.00	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			1,533,915.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(808,594.00)	5,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,770.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,770.00	0.00	-100.0%

99.132

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(591,824.00)	5,000.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,708.00	154,884.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,708.00	154,884.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,708.00	154,884.00	-79.3%
2) Ending Balance, June 30 (E + F1e)			154,884.00	159,884.00	3.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	154,884.00	159,884.00	3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.133

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(230,561.16)		
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			(230,561.16)		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(230,561.16)		

9,9,134

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	5,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	721,821.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			725,321.00	5,000.00	-99.3%
TOTAL, REVENUES			725,321.00	5,000.00	-99.3%

9.9.135

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	2,676.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,676.00	0.00	-100.0%
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	205.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.00	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			248.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,727.00	0.00	-100.0%
Noncapitalized Equipment		4400	128,893.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			281,620.00	0.00	-100.0%

9.9.136

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	700.00	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	264,573.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,273.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,000.00	0.00	-100.0%
and Improvements		6170	2,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	939,838.00	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	41,260.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			984,098.00	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			1,533,915.00	0.00	-100.0%

9.9.137

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	216,770.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			216,770.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

9.9.138

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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)			216,770.00	0.00	-100.0%

9.9.139

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	725,321.00	5,000.00	-99.3%
5) TOTAL, REVENUES			725,321.00	5,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,533,915.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,533,915.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(808,594.00)	5,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,770.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,770.00	0.00	-100.0%

9.9.140

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(591,824.00)	5,000.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746,708.00	154,884.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,708.00	154,884.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746,708.00	154,884.00	-79.3%
2) Ending Balance, June 30 (E + F1e)			154,884.00	159,884.00	3.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	154,884.00	159,884.00	3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.141

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,518,300.00	5,290,162.00	-4.1%
5) TOTAL, REVENUES			5,518,300.00	5,290,162.00	-4.1%
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	400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	626,556.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,654,288.00	7,987,248.00	-49.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,281,244.00	7,987,248.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,762,944.00)	(2,697,086.00)	-74.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	100,000.00	-71.4%
b) Transfers Out		7600-7629	78,059.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,620,000.00	0.00	-100.0%
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			8,891,941.00	100,000.00	-98.9%

9.9.144

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,871,003.00)	(2,597,086.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,816,639.00	15,945,636.00	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,639.00	15,945,636.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,639.00	15,945,636.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			15,945,636.00	13,348,550.00	-16.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,945,636.00	13,348,550.00	-16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.145

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,314,013.81		
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	3,075,742.84		
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			15,389,756.65		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			15,389,756.65		

9.9.146

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
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	5,233,680.00	5,290,162.00	1.1%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	210,620.00	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	74,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,518,300.00	5,290,162.00	-4.1%
TOTAL, REVENUES			5,518,300.00	5,290,162.00	-4.1%

9.9.147

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	400.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			400.00	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%

9.9.148

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	626,556.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			626,556.00	0.00	-100.0%
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					
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	7,059,288.00	7,192,248.00	1.9%
Other Debt Service - Principal		7439	8,595,000.00	795,000.00	-90.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,654,288.00	7,987,248.00	-49.0%
TOTAL, EXPENDITURES			16,281,244.00	7,987,248.00	-50.9%

9.9.149

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	100,000.00	-71.4%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	100,000.00	-71.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	78,059.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,059.00	0.00	-100.0%

9.9.150

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	8,620,000.00	0.00	-100.0%
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			8,620,000.00	0.00	-100.0%
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)			8,891,941.00	100,000.00	-98.9%

99,151

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,518,300.00	5,290,162.00	-4.1%
5) TOTAL, REVENUES			5,518,300.00	5,290,162.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,400.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,263,844.00	7,987,248.00	-50.9%
10) TOTAL, EXPENDITURES			16,281,244.00	7,987,248.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,762,944.00)	(2,697,086.00)	-74.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	78,059.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,620,000.00	0.00	-100.0%
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			8,891,941.00	100,000.00	-100.0%

9.9.152

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,871,003.00)	(2,597,086.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,816,639.00	15,945,636.00	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,816,639.00	15,945,636.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,816,639.00	15,945,636.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			15,945,636.00	13,348,550.00	-16.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,945,636.00	13,348,550.00	-16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.153

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

9.9.154

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	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%

9.9.155

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,018,343.80	1,018,343.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,018,343.80	1,018,343.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,018,343.80	1,018,343.80	0.0%
2) Ending Balance, June 30 (E + F1e)			1,018,343.80	1,018,343.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,018,343.80	1,018,343.80	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%

99.156

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

9.9.157

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

9.9.158

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

9.9.159

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

9.9.160

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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%

9.9.16(

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,018,343.80	1,018,343.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,018,343.80	1,018,343.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,018,343.80	1,018,343.80	0.0%
2) Ending Balance, June 30 (E + F1e)			1,018,343.80	1,018,343.80	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,018,343.80	1,018,343.80	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%

9.9.162

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(600.00)	0.00	-100.0%
5) TOTAL, REVENUES			(600.00)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	78,159.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,159.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,759.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,059.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,059.00	0.00	-100.0%

9.9.164

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9.9.165

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,220.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			25,220.09		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			25,220.09		

9.9.166

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(600.00)	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			(600.00)	0.00	-100.0%
TOTAL, REVENUES			(600.00)	0.00	-100.0%

9.9.167

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,632.00	0.00	-100.0%
Other Debt Service - Principal		7439	76,527.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,159.00	0.00	-100.0%
TOTAL, EXPENDITURES			78,159.00	0.00	-100.0%

9.9.168

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	78,059.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,059.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			78,059.00	0.00	-100.0%

9.9.169

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(600.00)	0.00	-100.0%
5) TOTAL, REVENUES			(600.00)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	78,159.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			78,159.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,759.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,059.00	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			78,059.00	0.00	0.0%

9.9.170

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

9.9.171

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,487.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,487.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,387.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.173

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(6,387.00)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,801,652.00	0.00	-100.0%
b) Audit Adjustments		9793	(2,795,265.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,387.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			6,387.00	0.00	-100.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

9.9.174

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,472.03		
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			6,472.03		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			6,472.03		

9.9.175

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			100.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,487.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,487.00	0.00	-100.0%
TOTAL, EXPENSES			6,487.00	0.00	-100.0%

9.9.176

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%

9.9.177

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			100.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,487.00	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,487.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,387.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.18

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(6,387.00)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,801,652.00	0.00	-100.0%
b) Audit Adjustments		9793	(2,795,265.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,387.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			6,387.00	0.00	-100.0%
2) Ending Net Assets/Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

9.9.179

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

9.9.180

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	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	4,000.00	2,500.00	-37.5%
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			4,000.00	2,500.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.181

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(1,500.00)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	162,248.00	160,748.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,248.00	160,748.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			162,248.00	160,748.00	-0.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			160,748.00	160,748.00	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	160,748.00	160,748.00	0.0%

9.9.182

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,052.07		
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			161,052.07		

9.9.183

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			161,052.07		

9.9.184

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	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			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%

9.9.185

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

9.9.186

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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	4,000.00	2,500.00	-37.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,000.00	2,500.00	-37.5%
DEPRECIATION					
epreciation 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			4,000.00	2,500.00	-37.5%

9.9.187

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 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%

9-9-188

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,000.00	2,500.00	-37.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,000.00	2,500.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,500.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

9.9.189

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(1,500.00)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	162,248.00	160,748.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,248.00	160,748.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			162,248.00	160,748.00	-0.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			160,748.00	160,748.00	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	160,748.00	160,748.00	0.0%

9.9.190

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
Total, Restricted Balance		0.00	0.00

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,700.96	4,713.68	4,713.68	4,713.68
a. Kindergarten	549.79	549.79				
b. Grades One through Three	1,683.78	1,683.78				
c. Grades Four through Six	1,504.78	1,504.78				
d. Grades Seven and Eight	961.44	961.44				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.17	1.17				
g. Community Day School						
2. Special Education						
a. Special Day Class	113.24	113.24	113.24	113.24	113.24	113.24
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.17	6.17	6.17	6.17	6.17	6.17
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,820.37	4,820.37	4,820.37	4,833.09	4,833.09	4,833.09
HIGH SCHOOL						
4. General Education			1,426.34	1,426.34	1,426.34	1,426.34
a. Grades Nine through Twelve	1,365.30	1,365.30				
b. Continuation Education	59.16	59.16				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.88	1.88				
e. Community Day School						
5. Special Education						
a. Special Day Class	28.60	28.60	28.60	28.60	28.60	28.60
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.51	3.51	3.51	3.51	3.51	3.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
OTAL, HIGH SCHOOL	1,458.45	1,458.45	1,458.45	1,458.45	1,458.45	1,458.45
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.29	2.29	2.29	2.29	2.29	2.29
b. High School	0.90	0.90	0.90	0.90	0.90	0.90
8. Special Education						
a. Special Day Class - Elementary	22.94	22.94	22.94	22.94	22.94	22.94
b. Special Day Class - High School	5.53	5.53	5.53	5.53	5.53	5.53
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	31.66	31.66	31.66	31.66	31.66	31.66
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,310.48	6,310.48	6,310.48	6,323.20	6,323.20	6,323.20
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

9.9.192

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,310.48	6,310.48	6,310.48	6,323.20	6,323.20	6,323.20
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

9.9.193

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(___) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The District is insured through Schools Insurance Group.

(___) This school district is not self-insured for workers' compensation claims.

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

For additional information on this certification, please contact:

Name: Carrie Carlson

Title: Director of Business Services

Telephone: (916) 434-5095

E-mail: ccarlson@wpusd.k12.ca.us

9.9.194

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	31,365,579.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,262.07	0.00%	6,262.07	0.00%	6,262.07
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		26.81	2.50%	27.48	2.69%	28.22
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		6,323.20	0.71%	6,367.90	1.30%	6,451.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		39,765,846.02	0.72%	40,051,225.45	1.32%	40,578,660.79
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		39,765,846.02	0.72%	40,051,225.45	1.32%	40,578,660.79
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		30,909,196.79	0.72%	31,131,016.52	1.32%	31,540,981.46
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(12.00)	-100.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(731,246.00)	0.60%	(735,650.00)	0.90%	(742,249.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,187,641.00	6.38%	1,263,409.00	-5.85%	1,189,489.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		31,365,579.79	0.93%	31,658,775.52	1.04%	31,988,221.46
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,553,082.00	0.00%	3,553,082.00	0.00%	3,553,082.00
4. Other Local Revenues	8600-8799	918,566.00	5.21%	966,447.00	0.00%	966,447.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,400.00	14.94%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,095,687.00)	-4.53%	(3,910,000.00)	4.86%	(4,100,000.00)
6. Total (Sum lines A1l thru A5)		31,758,940.79	1.67%	32,288,304.52	0.43%	32,427,750.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,643,844.00		20,920,000.00
b. Step & Column Adjustment				491,096.00		523,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				785,060.00		7,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,643,844.00	6.50%	20,920,000.00	2.53%	21,450,000.00
2. Classified Salaries						
a. Base Salaries				3,414,358.00		3,740,000.00
b. Step & Column Adjustment				34,144.00		37,400.00
c. Cost-of-Living Adjustment						2,600.00
d. Other Adjustments				291,498.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,414,358.00	9.54%	3,740,000.00	1.07%	3,780,000.00
3. Employee Benefits	3000-3999	7,769,391.00	7.73%	8,370,000.00	2.99%	8,620,000.00
4. Books and Supplies	4000-4999	1,344,268.00	-17.43%	1,110,000.00	0.00%	1,110,000.00
5. Services and Other Operating Expenditures	5000-5999	2,991,648.00	-7.41%	2,770,000.00	0.00%	2,770,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,797,360.00	0.15%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(762,381.00)	-0.31%	(760,000.00)	0.00%	(760,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3196.23%	770,000.00	-97.40%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				(6,500,000.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		36,221,848.00	-11.05%	32,220,000.00	0.22%	32,290,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,462,907.21)		68,304.52		137,750.46
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,843,914.00		3,381,006.79		3,449,311.31
2. Ending Fund Balance (Sum lines C and D1)		3,381,006.79		3,449,311.31		3,587,061.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,437,982.00				
2. Unassigned/Unappropriated	9790	1,941,024.00		3,449,311.31		3,587,061.77
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,381,006.00		3,449,311.31		3,587,061.77

9.9.195

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,437,982.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,941,024.00		3,449,311.31		3,587,061.77
(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)		3,379,006.00		3,449,311.31		3,587,061.77

F. ASSUMPTIONS

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

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

9.9.196

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,113,625.00	2.50%	1,141,466.00	2.70%	1,172,285.00
2. Federal Revenues	8100-8299	1,901,344.00	-9.28%	1,724,949.00	0.00%	1,724,949.00
3. Other State Revenues	8300-8599	1,567,239.00	2.50%	1,606,420.00	2.70%	1,649,793.00
4. Other Local Revenues	8600-8799	2,508,068.00	0.00%	2,508,068.00	0.00%	2,508,068.00
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	4,095,687.00	-4.53%	3,910,000.00	4.86%	4,100,000.00
6. Total (Sum lines A1 thru A5)		11,185,963.00	-2.64%	10,890,903.00	2.43%	11,155,095.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,523,715.00		3,530,000.00
b. Step & Column Adjustment				88,093.00		88,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(81,808.00)		1,750.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,523,715.00	0.18%	3,530,000.00	2.55%	3,620,000.00
2. Classified Salaries						
a. Base Salaries				2,826,740.00		2,820,000.00
b. Step & Column Adjustment				28,195.00		28,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(34,935.00)		1,900.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,826,740.00	-0.24%	2,820,000.00	1.06%	2,850,000.00
3. Employee Benefits	3000-3999	2,493,044.00	0.68%	2,510,000.00	0.80%	2,530,000.00
4. Books and Supplies	4000-4999	1,630,800.00	-43.59%	920,000.00	0.00%	920,000.00
5. Services and Other Operating Expenditures	5000-5999	566,595.00	0.60%	570,000.00	0.00%	570,000.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	659,995.00	0.00%	660,000.00	0.00%	660,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,710,889.00	-5.90%	11,020,000.00	1.27%	11,160,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(524,926.00)		(129,097.00)		(4,905.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		661,558.00		136,632.00		7,535.00
2. Ending Fund Balance (Sum lines C and D1)		136,632.00		7,535.00		2,630.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	136,632.00		7,535.00		2,630.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		136,632.00		7,535.00		2,630.00

9.9.197

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	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.

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

9.9.198

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	32,479,204.00	0.99%	32,800,241.52	1.10%	33,160,506.46
2. Federal Revenues	8100-8299	1,901,344.00	-9.28%	1,724,949.00	0.00%	1,724,949.00
3. Other State Revenues	8300-8599	5,120,321.00	0.77%	5,159,502.00	0.84%	5,202,875.00
4. Other Local Revenues	8600-8799	3,426,634.00	1.40%	3,474,515.00	0.00%	3,474,515.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,400.00	14.94%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		42,944,903.79	0.55%	43,179,207.52	0.93%	43,582,845.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,167,559.00		24,450,000.00
b. Step & Column Adjustment				579,189.00		611,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				703,252.00		8,750.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,167,559.00	5.54%	24,450,000.00	2.54%	25,070,000.00
2. Classified Salaries						
a. Base Salaries				6,241,098.00		6,560,000.00
b. Step & Column Adjustment				62,339.00		65,500.00
c. Cost-of-Living Adjustment				0.00		2,600.00
d. Other Adjustments				256,563.00		1,900.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,241,098.00	5.11%	6,560,000.00	1.07%	6,630,000.00
3. Employee Benefits	3000-3999	10,262,435.00	6.02%	10,880,000.00	2.48%	11,150,000.00
4. Books and Supplies	4000-4999	2,975,068.00	-31.77%	2,030,000.00	0.00%	2,030,000.00
5. Services and Other Operating Expenditures	5000-5999	3,558,243.00	-6.13%	3,340,000.00	0.00%	3,340,000.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,797,360.00	0.15%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,386.00)	-2.33%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	0.00%	770,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(6,500,000.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		47,932,737.00	-9.79%	43,240,000.00	0.49%	43,450,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,987,833.21)		(60,792.48)		132,845.46
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,505,472.00		3,517,638.79		3,456,846.31
2. Ending Fund Balance (Sum lines C and D1)		3,517,638.79		3,456,846.31		3,589,691.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		0.00		0.00
b. Restricted	9740	136,632.00		7,535.00		2,630.00
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	1,437,982.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,941,024.00		3,449,311.31		3,587,061.77
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,517,638.00		3,456,846.31		3,589,691.77

9.9.199

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,437,982.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,941,024.00		3,449,311.31		3,587,061.77
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,379,006.00		3,449,311.31		3,587,061.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.05%		7.98%		8.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		6,291.54		6,316.00		6,386.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,932,737.00		43,240,000.00		43,450,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		47,932,737.00		43,240,000.00		43,450,000.00
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)		1,437,982.11		1,297,200.00		1,303,500.00
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)		1,437,982.11		1,297,200.00		1,303,500.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

9.9.200

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,348.07	6,491.07
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	0.00	(441.00)
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,491.07	6,262.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,491.07	6,262.07
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.97	26.81
c. Revenue Limit ADA	0033	6,310.48	6,323.20
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	41,125,650.58	39,765,846.02
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	41,125,650.58	39,765,846.02
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	32,652,944.05	30,909,196.79
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	509,256.00	329,049.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	76,604.00	70,975.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	432,652.00	258,074.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	33,085,596.05	31,167,270.79

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	31,331,089.00	31,331,089.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	95,663.00	158,758.00
28. Less: Charter Schools In-lieu Taxes	0595	9,055,283.00	9,290,485.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,371,469.00	22,199,362.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	10,714,127.05	8,967,908.79
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	153,253.00	152,639.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		1,011,231.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(153,253.00)	858,592.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	10,560,874.05	9,826,500.79
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	10,560,874.05	

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

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 3, 6, and 25): 6,292

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA Original Budget (Use Form RL, Line 5c [5b])	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5c [5b])	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Prior Year (2009-10)	6,370.00	6,202.03	2.6%	Not Met
Second Prior Year (2010-11)	6,223.79	6,269.28	N/A	Met
First Prior Year (2011-12)	6,268.75	6,310.48	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	6,323.20			

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)

9.9.203

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 3, 6, and 25): 6,292

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 (2009-10)	6,635	6,447	2.8%	Not Met
Second Prior Year (2010-11)	6,480	6,551	N/A	Met
First Prior Year (2011-12)	6,551	6,588	N/A	Met
Budget Year (2012-13)	6,588			

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)

9.9.204

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

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

DATA ENTRY: If Form 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 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	6,292	6,588	95.5%	Met
1st Subsequent Year (2013-14)	6,316	6,621	95.4%	Met
2nd Subsequent Year (2014-15)	6,386	6,687	95.5%	Met

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)

9.9.205

CRITERION: Revenue Limit

STANDARD: Projected revenue limit 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 and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit 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 revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,491.07	6,262.07	6,262.07	6,262.07
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,153.78	4,867.38	4,867.38	4,867.38
d. Prior Year Funded BRL per ADA		5,153.78	4,867.38	4,867.38
e. Difference (Step 1c minus Step 1d)		(286.40)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-5.56%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	6,310.48	6,323.20	6,367.90	6,451.00
b. Prior Year Revenue Limit (Funded) ADA		6,310.48	6,323.20	6,367.90
c. Difference (Step 2a minus Step 2b)		12.72	44.70	83.10
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.20%	0.71%	1.30%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-5.36%	0.71%	1.30%
Revenue Limit Standard (Step 3, plus/minus 1%):		**-6.36% to -4.36%**	**-.29% to 1.71%**	**.30% to 2.30%**

4A2. Alternate Revenue Limit 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 Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	31,426,752.00	31,489,847.00	31,644,400.00	31,960,844.00
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

9.9.206

Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	41,987,626.00	41,316,335.00	41,501,424.00	41,830,869.00
District's Projected Change in Revenue Limit:		-1.60%	0.45%	0.79%
Revenue Limit Standard:		**-6.36% to -4.36%**	**-.29% to 1.71%**	**.30% to 2.30%**
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD NOT MET - Projected change in revenue limit 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 revenue limit.

Explanation:
(required if NOT met)

Due to its unique status as a "quasi" basic aid district, the district will receive approximately $1 million in Basic Aid Supplemental funds from the State.

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.

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 (2009-10)	31,637,449.68	37,489,060.52	84.4%
Second Prior Year (2010-11)	33,472,880.27	39,284,807.41	85.2%
First Prior Year (2011-12)	31,350,474.00	37,173,478.00	84.3%
		Historical Average Ratio:	84.6%

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.6% to 87.6%**	**81.6% to 87.6%**	**81.6% to 87.6%**

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 (2012-13)	30,827,593.00	36,198,488.00	85.2%	Met
1st Subsequent Year (2013-14)	33,030,000.00	31,450,000.00	105.0%	Not Met
2nd Subsequent Year (2014-15)	33,850,000.00	32,270,000.00	104.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The multi-year projection reflects all projected expenditures in the two future years, given all information that is currently available. In line B.10., for each subsequent year, a reduction of $6.5 million is reflected. This amount will be spread among the various expenditure accounts once the reductions have been determined.

9.9.208

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-5.36%	0.71%	1.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-15.36% to 4.64%**	**-9.29% to 10.71%**	**-8.70% to 11.30%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.36% to -.36%	-4.29% to 5.71%	-3.70% to 6.30%

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 (2011-12)	3,327,696.00		
Budget Year (2012-13)	1,901,344.00	-42.86%	Yes
1st Subsequent Year (2013-14)	1,724,949.00	-9.28%	Yes
2nd Subsequent Year (2014-15)	1,724,949.00	0.00%	No

Explanation: (required if Yes)
Elimination of one-time federal Ed Jobs Funds: $1.2 million, 10% reduction in some programs projected revenues until actual allocations are known: $70k' reduction in projected Medi-Cal reimbursement funds: $40k. In 2013-14, eliminate prior year carryovers reflected in 2012-13.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	5,757,208.00		
Budget Year (2012-13)	5,120,321.00	-11.06%	Yes
1st Subsequent Year (2013-14)	5,159,502.00	0.77%	No
2nd Subsequent Year (2014-15)	5,202,875.00	0.84%	No

Explanation: (required if Yes)
10% reduction in some programs projected revenues until actual allocations are known: $220k; decrease in budgeted CSR revenues: $365k.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	3,542,888.00		
Budget Year (2012-13)	3,426,634.00	-3.28%	No
1st Subsequent Year (2013-14)	3,474,515.00	1.40%	No
2nd Subsequent Year (2014-15)	3,474,515.00	0.00%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	2,199,361.00		
Budget Year (2012-13)	2,975,068.00	35.27%	Yes
1st Subsequent Year (2013-14)	2,030,000.00	-31.77%	Yes
2nd Subsequent Year (2014-15)	2,030,000.00	0.00%	No

Explanation: (required if Yes)
Projected carryover from 2011-12 to 2012-13: $1.44 million. Reduction of $187k tech expenditures, $260k site and district discretionary funds, $160k reduction in teacher lottery funds (suspended in 12-13).

9.9.209

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

First Prior Year (2011-12)	4,193,279.00		
Budget Year (2012-13)	3,558,243.00	-15.14%	Yes
1st Subsequent Year (2013-14)	3,340,000.00	-6.13%	Yes
2nd Subsequent Year (2014-15)	3,340,000.00	0.00%	No

Explanation: (required if Yes)
Projected carryover from 2011-12 of $220k. $100k reduction in technology, $60k reduction for School Resource Officer; $100k reduction in utilities; $25k reduction in consultants, $10k reduction in travel, $25k reduction in funding to Lighthouse Resource Center; $122k reduction in TRANS fees; $157k decrease in payments to non-public schools due to opening a new Elementary Behavior Class; $94k due to 10% reduction in state and federal revenue projections.

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 (2011-12)	12,627,792.00		
Budget Year (2012-13)	10,448,299.00	-17.26%	Not Met
1st Subsequent Year (2013-14)	10,358,966.00	-0.86%	Met
2nd Subsequent Year (2014-15)	10,402,339.00	0.42%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2011-12)	6,392,640.00		
Budget Year (2012-13)	6,533,311.00	2.20%	Met
1st Subsequent Year (2013-14)	5,370,000.00	-17.81%	Not Met
2nd Subsequent Year (2014-15)	5,370,000.00	0.00%	Met

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

\ 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)
Elimination of one-time federal Ed Jobs Funds: $1.2 million, 10% reduction in some programs projected revenues until actual allocations are known: $70k' reduction in projected Medi-Cal reimbursement funds: $40k. In 2013-14, eliminate prior year carryovers reflected in 2012-13.

Explanation: Other State Revenue (linked from 6B if NOT met)
10% reduction in some programs projected revenues until actual allocations are known: $220k; decrease in budgeted CSR revenues: $365k.

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

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)
Projected carryover from 2011-12 to 2012-13: $1.44 million. Reduction of $187k tech expenditures, $260k site and district discretionary funds, $160k reduction in teacher lottery funds (suspended in 12-13).

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Projected carryover from 2011-12 of $220k. $100k reduction in technology, $60k reduction for School Resource Officer; $100k reduction in utilities; $25k reduction in consultants, $10k reduction in travel, $25k reduction in funding to Lighthouse Resource Center; $122k reduction in TRANS fees; $157k decrease in payments to non-public schools due to opening a new Elementary Behavior Class; $94k due to 10% reduction in state and federal revenue projections.

9.9.210

CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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

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

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

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

DATA ENTRY: 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? — No

   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**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	47,932,737.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	47,932,737.00	479,327.37	961,900.00	Met

[1] 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)

9.9.211

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 (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,611,308.00	2,604,590.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	8,205,127.68	5,569,179.29	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			1,499,954.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			5,955,952.31
e. 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
f. Available Reserves (Lines 1a through 1e)	10,816,435.68	8,173,769.29	7,455,906.31
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	52,226,169.83	52,091,793.95	49,998,474.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	52,226,169.83	52,091,793.95	49,998,474.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	20.7%	15.7%	14.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.9%**	**5.2%**	**5.0%**

[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 expeditures 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 (2009-10)	(2,664,519.31)	37,797,668.66	7.0%	Not Met
Second Prior Year (2010-11)	(5,672,346.37)	39,432,325.93	14.4%	Not Met
First Prior Year (2011-12)	(349,676.00)	37,306,290.00	0.9%	Met
Budget Year (2012-13) (Information only)	(4,462,908.00)	36,221,848.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District had a 34% ending fund balance at June 30, 2009. The Board carefully planned to spend down reserves in 2009-10, 2010-11, 2011-12 and 2012-13, until the budget is balanced in the 2013-14 year. At the end of 2013-14, the projected unrestricted ending balance is over 3%, and unrestricted revenues exceed expenditures by $68k.

9.9.212

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 3, 6, and 25): 6,292

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 (2009-10)	15,043,080.00	16,530,455.17	N/A	Met
Second Prior Year (2010-11)	13,914,291.00	13,865,935.86	0.3%	Met
First Prior Year (2011-12)	7,405,376.00	8,193,590.00	N/A	Met
Budget Year (2012-13) (Information only)	7,843,914.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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)

9.9.213

9. 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 $62,000 (greater of)	0	to	300
4% or $62,000 (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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,292	6,316	6,386
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.

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	47,932,737.00	43,240,000.00	43,450,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,932,737.00	43,240,000.00	43,450,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,437,982.11	1,297,200.00	1,303,500.00
6. Reserve Standard - by Amount ($62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
District's Reserve Standard (Greater of Line B5 or Line B6)	**1,437,982.11**	**1,297,200.00**	**1,303,500.00**

9.9.214

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,437,982.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,941,024.00	3,449,311.31	3,587,061.77
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)	0.00	0.00	0.00
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)	3,379,006.00	3,449,311.31	3,587,061.77
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.05%	7.98%	8.26%
District's Reserve Standard (Section 10B, Line 7):	**1,437,982.11**	**1,297,200.00**	**1,303,500.00**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

9.9.215

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:

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: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or 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 (2011-12)	(4,112,064.00)			
Budget Year (2012-13)	(4,095,687.00)	(16,377.00)	-0.4%	Met
1st Subsequent Year (2013-14)	(3,910,000.00)	(185,687.00)	-4.5%	Met
2nd Subsequent Year (2014-15)	(4,100,000.00)	190,000.00	4.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	3,348,551.00			
Budget Year (2012-13)	17,400.00	(3,331,151.00)	-99.5%	Not Met
1st Subsequent Year (2013-14)	20,000.00	2,600.00	14.9%	Met
2nd Subsequent Year (2014-15)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
Prior Year (2011-12)	132,812.00			
Budget Year (2012-13)	23,360.00	(109,452.00)	-82.4%	Not Met
1st Subsequent Year (2013-14)	770,000.00	746,640.00	3196.2%	Not Met
2nd Subsequent Year (2014-15)	20,000.00	(750,000.00)	-97.4%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Transfers of $1,286,121 from Fund 17 and $2,062,430 from Fund 14, are being made in the 2011-12 year. Of these, $750k will be paid back to Fund 17 in 2013-14, and $2 million from Fund 14 is being maintained as a separate reserve in Fund 01 for use only on deferred maintenance projects.

9.9.217

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)

In future years, the District will no longer fund a general Adult Education program, which will result in a decrease of $110k transfer to Fund 11. In 2013-14, as noted above, the District will transfer $750k back to Fund 17.

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, 2012
Capital Leases		01/8011, 12/8590, 49/8622	01/743x, 12/7439, 52/743x	77,735
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	5,601,911
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	1,535,230
State School Building Loans				
Compensated Absences		01/8xxx,11/8xxx,12/8xxx,13/8xxx,21/8xxx,25/8xx	01/1xxx&2xxx,11/2xxx,12/1xxx&2xxx,13/2xxx,21/2xxx,25	
Other Long-term Commitments (do not include OPEB):				
Mello Roos Bonds		49/8622	49/743x	13,100,000
Series 2008 COP		49/8622	49/743x	32,370,000
Series 2008B COP		49/8622	49/743x	36,725,000
Series 2009 COP		49/8622	49/743x	52,275,000
Series 2011 COP		49/8622	49/743x	8,620,000
Accreted Interest on G.O. Bond		51/861x	51/743x	

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	86,977	21,624	21,624	21,624
Certificates of Participation	See Below			
General Obligation Bonds	1,585,000	1,705,000	1,840,000	2,000,000
Supp Early Retirement Program	383,808	383,808	383,808	383,807
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello Roos Bonds	943,745	947,095	944,339	944,580
Series 2008 COP	1,569,505	1,569,505	1,569,505	1,569,505
Series 2008B COP	1,843,194	1,843,194	1,843,194	1,843,194
Series 2009 COP	3,059,539	3,067,414	3,163,489	3,167,764
Series 2011 COP	0	560,040	559,781	560,131
Accreted Interest on G.O. Bond	725,768	672,003	607,082	528,534
Total Annual Payments:	10,197,536	10,769,683	10,932,822	11,019,139
Has total annual payment increased over prior year (2011-12)?		**Yes**	**Yes**	**Yes**

9.9.219

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)

The District will begin to make payments on its Series 2011 COP in 2012-13, in the amount of $560k. This issue refunded the District's previous Series 2006A COP. G.O. Bond payments increase $135k in 2013-14, and payments on the Series 2009 COP increase nearly $100k that year as well. G.O. Bond payments increase another $160k in 2014-15, while accreted interest on the G.O. Bond decreases about $80k that same year.

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)

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:

Certificated: 15 years service, minimum age 55, covered to age 65. District provides payment of single Kaiser + Delta Dental. Classified: 15 years service, minimum age 55, covered 5 years but not beyond age 65, at $2,775 per year; or, covered 3 years but not beyond age 65 at $4,667 per year.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Actuarial

   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)	2,980,414.00
b. OPEB unfunded actuarial accrued liability (UAAL)	593,005.00
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	Oct 16, 2010

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	441,083.00	441,083.00	441,083.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	253,781.00	266,470.00	279,794.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,787,034.00	214,023.00	228,343.00
d. Number of retirees receiving OPEB benefits	32	32	32

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

7. 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) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	311.8	294.1	292.1	292.1

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: 2/28/12, 4/2/12

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption: Budget not yet adopted

4. Period covered by the agreement: Begin Date: Jul 01, 2012 End Date: Jun 30, 2013

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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	(1,213,873)	0	0
% change in salary schedule from prior year	-1.1%		
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:

otiations Not Settled

Cost of a one percent increase in salary and statutory benefits

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

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

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

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.):

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) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	185.1	175.5	175.5	175.5

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: Apr 05, 2012

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption: Budget not yet adopted

4. Period covered by the agreement: Begin Date: Jul 01, 2012 End Date: Jun 30, 2013

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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	(404,000)	(26,000)	(26,000)
% change in salary schedule from prior year	Decrease of 4 days		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

9.9.225

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

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

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

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.):

S8. 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) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	44.2	43.5	43.5	43.5

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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	(161,000)	(23,000)	(23,000)
% change in salary schedule from prior year (may enter text, such as "Reopener")	Decrease of 4 days	0.0%	0.0%

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

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

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

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

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?	Yes
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)

End of School District Budget Criteria and Standards Review

9.9.228