



CSIS *California School Information Services*

Plumas Unified School District

Fiscal Review
August 2, 2012



Joel D. Montero
Chief Executive Officer





August 2, 2012

Yvonne Bales. Director of Business Services
Plumas Unified School District
50 Church Street
Quincy, CA 95971

Dear Director Bales:

In March 2012, the Plumas Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement to provide a fiscal review. Specifically, the agreement states that FCMAT will perform the following:

The Plumas Unified School District is requesting the FCMAT Team to assist the district in completing a multiyear financial projection using the 2011-12 second interim financial report as the baseline document. FCMAT validated the district's budget assumptions including but not limited to school closure and staffing reductions in order to make recommendations to assist the district in sustaining their financial solvency.

This report presents the study team's findings and recommendations.

On behalf of FCMAT, we appreciate the opportunity to serve you and we extend our thanks to all the staff of the Plumas Unified School District for their cooperation and assistance during fieldwork.

Sincerely,

Joel D. Montero
Chief Executive Officer

FCMAT

Joel D. Montero, Chief Executive Officer

1300 17th Street - CITY CENTRE, Bakersfield, CA 93301-4533 • Telephone 661-636-4611 • Fax 661-636-4647
422 Petaluma Blvd North, Suite. C, Petaluma, CA 94952 • Telephone: 707-775-2850 • Fax: 707-775-2854 • www.fcmat.org
Administrative Agent: Christine L. Frazier - Office of Kern County Superintendent of Schools

Table of contents

About FCMAT	iii
Introduction	1
Executive Summary	3
Findings and Recommendations.....	5
Enrollment Projections.....	5
Basic Aid Status.....	9
Multiyear Financial Forecast.....	11
School Closure	31
School Consolidation.....	45
Appendices.....	41

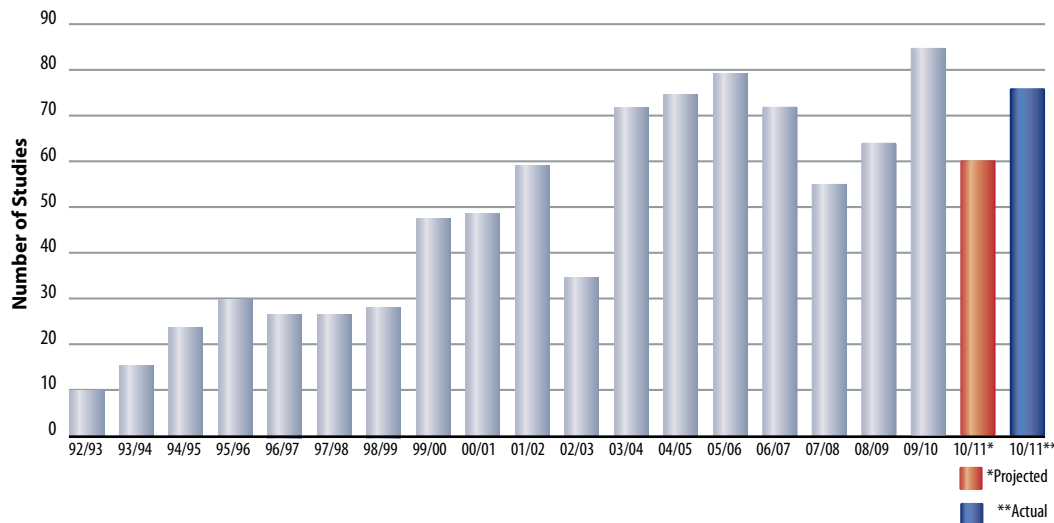
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the local education agency to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county office of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 850 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

Located in northeastern California, adjacent to the Sierra Nevada and Cascade mountain ranges, the Plumas Unified School District and the Plumas County Office of Education serve Plumas County. The district and county office are governed by a single superintendent and a single five-member governing board. The district has approximately 2,000 students and operates five elementary schools, four comprehensive high schools, two continuation high schools, and one county community school. It serves the communities of Portola, Greenville, Chester, and Quincy.

Education Code Section 2300 authorizes the county superintendent of schools, with approval of the governing board, to allocate at least 85% of the funds received in the forest reserve account in the county school service fund to school districts and community college districts within or adjacent to a United States Forest Reserve. EC 2300 also authorizes the superintendent, with governing board approval, to allocate up to 15% of funds for improvement of educational programs to county students. Forest reserve funds are apportioned annually on a federal fiscal year cycle.

The Secure Rural Schools and Community Self Determination Act of 2000 is set to expire, and the Plumas Unified School District will receive its last forest reserve payment of \$1,176,552 this fiscal year. The district has been fiscally prudent in committing these one-time resources for one-time expenses; however, it is engaging in deficit spending, which threatens to exhaust its reserves.

Most California school districts are funded by a combination of local property taxes and state aid through a mechanism known as revenue limit funding. Nearly 125 California school districts are basic aid districts, where local property tax revenues exceed the district's revenue limit entitlement, moving the district into basic aid status. For the last four years, the state has applied a deficit factor to the revenue limit. When a deficit is applied to the revenue limit and decreases the funded amount to a level so that the amount of property taxes collected by a school district exceeds its revenue limit entitlement, a district can be deficit into basic aid. This is the case with Plumas Unified.

FCMAT analyzed the district's assessed property valuation over the past four years. Using information presented in form J-29 B, the Report of Actual Amount of Taxes to Be Collected and Distributed for the Fiscal Year, FCMAT identified the four-year decrease in assessed valuation as 16.25% with year-over-year decreases in the four to seven percent range. It is anticipated that property taxes will continue to decrease in the near future at the rate of six percent per year. Based on these two factors, FCMAT anticipates that the district may transition back to revenue limit by fiscal year 2015-16 or soon after if the assessed valuation continues to decline.

In March 2012, the district requested that the Fiscal Crisis and Management Assistance Team (FCMAT) conduct a study of its fiscal status. The study agreement specifies that FCMAT will perform the following.

The Plumas Unified School District is requesting the FCMAT Team to assist the district in completing a multiyear financial projection using the 2011-12 second interim financial report as the baseline document. FCMAT validated the district's budget assumptions including but not limited to school closure and staffing reductions in order to make recommendations to assist the district in sustaining their financial solvency.

Study Team

The FCMAT study team was composed of the following members:

Eric D. Smith	Margaret Rosales
FCMAT Fiscal Intervention Specialist	FCMAT Consultant
Templeton, California	Kingsburg, California
Leonel Martínez	Lynn Kamph
FCMAT Technical Writer	FCMAT Consultant
Bakersfield, CA	Paradise, California

Study Guidelines

FCMAT visited the district on March 29 and 30, 2012 to conduct interviews, collect data and review documentation. This report is the result of those activities and is divided into the following sections:

- I. Executive Summary
- II. Enrollment Projections
- III. Multiyear Financial Forecast
- IV. School Closure
- V. School Consolidation
- VI. Appendices

Executive Summary

An analysis of the Plumas Unified School District's basic aid status, school consolidation proposals, and student demographics is required to prepare a multiyear financial projection and validate the district's budget assumptions, including school closure and staffing reductions.

Because of ongoing economic uncertainty and continuing state budget reductions, the district determined that reorganization, including school closure, should be considered as an option in meeting operational reductions. Because this type of closure can be politically difficult and disruptive to communities and to the lives of students, families, staff and administration, the district should consider this issue carefully, prepare thoroughly, and enter into a process that is defined, and open to the public.

On March 13 2008, the governing board approved a resolution designating an additional 7% reserve, for a total level of 10%. However, this action was not specified in board policy or administrative regulation. On May 10, 2011, the board adopted Resolution No. 1301 (Resolution to Adopt Minimum Fund Balance Policy), which among other things, established \$12 million as the amount necessary for a reserve for economic uncertainties. The resolution states that a reserve of this level "is prudent to protect the district from the effects of fluctuations in property taxes to which Basic Aid districts such as this district are vulnerable."

The district is confronted with significant challenges, including declining enrollment, downturns in the state and federal economies, and decreasing local property tax value. While establishing a reserve for economic uncertainties equal to half the district's total general fund expenditures is a worthwhile goal, it is unrealistic in this economic environment. Before the adoption of the fiscal year 2012-13 budget, the district should revisit Resolution No. 1301 and establish a minimum reserve level in excess of the state minimum recommended level, but not greater than the current-year differential, between a district's basic aid revenue and the state's deficated revenue limit guarantee.

The district budgets more than three percent of the total general fund expenditures in the routine restricted maintenance account (RRMA). The district also receives its deferred maintenance apportionment from the state directly in the deferred maintenance fund. Although FCMAT recognizes the district's effort to preserve the community's investment in its capital facilities, operational challenges may require consideration of every means of becoming operationally efficient. This may include reducing the amount of funding spent on maintenance and deferred maintenance in the short term.

There is always a premium or priority when districts are evaluating educational spending for unrestricted or general purpose revenue due to the continued reductions of funding from the state. Therefore, best practice dictates that restricted revenue sources should be appropriately exhausted before the unrestricted general fund is required to pay for expenditures that could be otherwise legitimately paid for with categorical or restricted funds. For this reason, categorical funding should be spent in the year it is earned whenever possible.

The district decreases revenues and expenditure budgets at second interim to reflect the amount it believes can actually be spent in the fiscal year instead of allowing the budget to reflect the actual total available revenue. The district should review its categorical programs to ensure that restricted dollars are being used to the greatest extent possible to avoid spending unrestricted dollars while restricted dollars are available, and to ensure that time limits for the deferred revenue or fund balance are not violated.

Findings and Recommendations

Enrollment Projections

Because declining enrollment is the most common reason for considering school closure, it is useful to review the district's historical enrollment patterns to estimate enrollment decline in the near future. FCMAT used the cohort survival technique to project the district's enrollment. Cohort survival groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in the subsequent year. In doing so, it more closely accounts for retention, dropouts, and new and departing students grade by grade.

Percentages are basically calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in first grade in 2010-11 and that number increased to 104 in second grade in 2011-12, the survival would be 104%, or a ratio of 1.04. Such ratios are calculated between each pair of grades or years in school over several recent years. The ratios used are the key factors in the reliability of the projections given the validity of the data at the starting point. Each ratio collectively encompasses the variables that could possibly account for an increase or decrease in the size of a grade cohort as it moves on to the next grade.

The process of projecting kindergarten enrollment differs from other grades because little data is available regarding the presence of four- and five-year-old children that may enroll in the district the following year. The industry standard for projecting kindergarten enrollment is to identify the percentage of countywide live births that enroll in the district five years later. Based on this analysis, approximately 91% of countywide births become kindergartners five years later, based on a four-year average. Assuming that this percentage holds true for the next four years, the district will have kindergarten enrollments of 169, 159, 140, and 155, for fiscal years 2012-13, 2013-14, 2014-15 and 2015-16, respectively as illustrated in the table below:

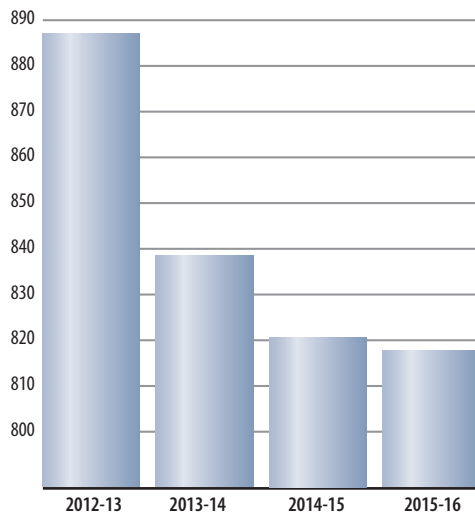
Kindergarten Projection

Year	Births	Kindergarten Year	Actual Kindergarten	Percent of Births Five Years Later	Average Percentage
Actuals					0.91
2003	180	2008	175	0.9722	
2004	173	2009	141	0.8150	
2005	176	2010	151	0.8580	
2006	172	2011	171	0.9942	
Projection					
2007	186	2012	169		
2008	175	2013	159		
2009	154	2014	140		
2010	170	2015	155		

Enrollment can be projected four years into the future by using four years of historical enrollment data, employing the cohort survival method, and by kindergarten class correlation. Projections by school and grade level are attached as Appendix C to this report. Districtwide enrollment projections are follows:

Year	2012-13	2013-14	2014-15	2015-16
Enrollment	886	839	820	818

Yearly Enrollment



The four year K-6 enrollment projection shows a subtle decline in K-6 enrollment, although enrollment at Taylorsville Elementary School seems to be declining faster than the rest of the K-6 student population. However, the enrollment forecast for the seventh- through 12th-grade level anticipates more aggressive decline, particularly at Chester Junior/Senior High School, where projections indicate the student population will decrease to 155 students by fiscal year 2015-16. .

Any enrollment forecast has inherent limitations because it is based on certain criteria and assumptions instead of exact calculations. Limitations include the accuracy of baseline data, unpredictable trends affecting residential housing, unanticipated changes in enrollment trends, and changing state, federal and local economic conditions. Therefore, the forecasting model should be viewed as a trend based on certain criteria and assumptions instead of a prediction of exact numbers. To maintain the most accurate and meaningful data, enrollment projections should be updated regularly. By comparing actual enrollment with projections, the district should be able to identify whether enrollment decline will signal the need for school consolidation.

Many factors drive the decision for school districts to consider school consolidation. However, demographics are generally the starting point for this discussion; the district should consider adopting a board policy that identifies enrollment thresholds at each school site that would trigger the need for the board to consider school closure.

Recommendations

The district should:

1. Regularly prepare and update enrollment projections by school.
2. Monitor projections and actual enrollment to identify where a school or schools may need to be consolidated sometime in the future.
3. Consider adopting a board policy that identifies enrollment thresholds at each school site that would trigger the need for the board to consider school closure.

Basic Aid Status

Most California school districts are funded by a combination of local property taxes and state aid through a mechanism known as the revenue limit. This is the amount of money a school district can collect annually for general purposes from local property taxes and state aid. Each school district has a unique revenue limit. Nearly 125 California school districts are basic aid districts. The term basic aid is derived from the California State Constitution and its provision that requires the state to provide school districts with minimum state aid. In these districts, local property tax revenues exceed the district's revenue limit entitlement.

Four key characteristics will result in a district moving into basic aid status. The first is that the school district has a very low statutory revenue limit. As a result, as assessed valuation increases, property taxes exceed the statutory revenue limit threshold. The second characteristic is when a school district has a combination of declining enrollment and sustained growth in assessed valuation. As a district's enrollment declines, so does its overall revenue entitlement. If the district has a corresponding increase in assessed valuation, it may become a basic aid district. The third characteristic is high district property tax values, such as districts that have oil wells or nuclear power plants within their boundaries. Finally, as the state applies a deficit factor to a district's revenue limit, the revenue limit entitlement is reduced. If the revenue is decreased so that the amount of property taxes collected by a school district exceeds its revenue limit entitlement, a district can be deficit into basic aid status. This is the case with the Plumas Unified School District. Although the district did not obtain basic aid status because of the revenue limit deficit, it will soon remain in basic aid status solely as a result of the revenue limit deficit.

Revenue Limit/Basic Aid Projection and Reserve

All California school districts are required to maintain a reserve for economic uncertainties. This money is set aside for major unforeseen expenses or revenue shortfalls. The state requires districts to maintain a reserve of between 2% and 5% of their general fund expenditures (after deducting transfers out and other sources/ uses). The Plumas Unified School District is required to meet the state minimum recommended reserve level of three percent. However, many districts should and do maintain reserves of more than three percent. Many basic aid districts maintain a reserve equal to the current-year differential between a district's basic aid revenue and the state's revenue limit guarantee. This reserve level is generally sufficient to fund a three-to-five-year transition or "soft landing" back to revenue limit funding.

On March 13 2008, the governing board approved a resolution designating an additional 7%, for a total reserve level of 10%. However, this board-designated total reserve was not specified in board policy or administrative regulation. On May 10, 2011, the board adopted Resolution No. 1301 (Resolution to Adopt Minimum Fund Balance Policy), which among other things, established \$12 million as the amount necessary for a reserve for economic uncertainties. The resolution states that a reserve of this level, "is prudent to protect the district from the effects of fluctuations in property taxes to which Basic Aid districts such as this district are vulnerable."

Significant economic changes at the state and local levels have occurred since the district first became funded through basic aid. FCMAT analyzed the assessed property valuation over the past four years. Using information presented in form J-29 B, the Report of Actual Amount of Taxes to Be Collected and Distributed for the Fiscal Year, FCMAT identified the four-year decrease in assessed valuation as 16.25% with year-over-year decreases in the four to seven percent range, as illustrated in the table below:

07-08	\$18,548,659.00	
08-09	\$19,577,869.00	
09-10	\$18,841,703.00	
10-11	\$17,471,564.00	96.24%
11-12	\$16,396,627.00	92.73%
4 year	83.75%	93.85%
	16.25%	

It is anticipated based on historical trends that property taxes will continue to decrease in the near future at the rate of six percent per year. During the same time, the deficit for school districts funded through the revenue limit has increased to 20.602 %, decreasing the revenue limit funding for basic aid districts.

Calculating the district's revenue limit for future years can help determine whether it will remain in basic aid status or transition back to the revenue limit funding. These calculations examine the relationship between district attendance and state cost-of-living adjustments and/or deficits related to the revenue limit entitlement, and the increase or decrease in district property taxes for basic aid school districts. In fiscal year 2011-12, the district's deficiated revenue limit entitlement was \$12,578,527 . Extrapolating the decreasing value of property taxes and applying the state revenue limit deficit factor as illustrated on the School Services of California Financial Dartboard, FCMAT projects that the differential between the district's basic aid revenue and the state's revenue limit guarantee will be \$2,878,655.

The district has significant challenges, including declining enrollment, downturns in the state and federal economies and decreasing local property tax value. Establishing a reserve for economic uncertainties equal to half the district's total general fund expenditures, while a worthwhile goal, is unrealistic in this economic environment. Before adoption of the fiscal year 2012-13 budget, the district should revisit Resolution No. 1301 and establish a minimum reserve level in excess of the state minimum recommended level, but not greater than the current-year differential, between a district's basic aid revenue and the state's deficiated revenue limit guarantee.

Recommendations

The district should:

1. Reduce the reserve minimum reserve requirement to the current-year differential between a district's basic aid revenue and the state's deficiated revenue limit guarantee.
2. Adjust the minimum reserve requirement annually to a level that it is in excess of the state minimum recommended level, but not greater than the current-year differential between a district's basic aid revenue and the state's deficiated revenue limit guarantee.

Multiyear Financial Forecast

FCMAT's initial overview included a preliminary review of the district's 2010-11 unaudited actuals and the 2011-12 second interim financial report. The review included a fiscal analysis of the projected revenues, expenditures, transfers and components of the ending fund balance for all funds. The district's historical enrollment has decreased and is projected to continue declining for the current and two subsequent fiscal years.

The district is funded through the basic aid funding model. However, property taxes have decreased by 16.25% over the last four years with year-over-year decreases in the four to seven percent range. It is anticipated that property taxes will continue to decrease in the near future at the rate of six percent per year based on current trends.

Because of the rapid decrease in property tax values, the district should exercise extreme caution regarding budgetary issues such as negotiations, staffing and deficit spending to ensure its fiscal solvency. Diligent planning can enable the district to more clearly understand its financial objectives and strategies to sustain financial solvency. The district should continuously update the budget as new information becomes available from within the district or from other funding and regulatory agencies.

In developing and implementing the multiyear financial projection (MYFP), the district's primary objective is to achieve and sustain a balanced budget, improve academic achievement and maintain local governance. The MYFP will identify specific planning milestones that will assist the district. The MYFP goal of sustaining a balanced budget will be extremely difficult because of decreasing property values and the conditions of the state and federal economies.

The MYFP contains several recommendations that serve as a blueprint as the district works to sustain a balanced budget. Major recommendations regarding enrollment and average daily attendance, routine restricted maintenance, contributions to restricted programs, other funds, and basic aid/revenue limit status are presented in the MYFP.

Any forecast of financial data has inherent limitations, including unanticipated changes in the enrollment trends and changing economic conditions on a state and local level. Therefore, the budget forecasting model should be evaluated as a trend based on certain criteria and assumptions instead of a prediction of exact numbers. The projection should be updated at each interim financial reporting period to maintain the most accurate data.

Multiyear Forecast Assumptions

Assembly Bill (AB) 1200 (1991) defines a system of fiscal accountability for school districts and county offices of education to prevent financial insolvency. AB 2756 (2004) further strengthened the financial accountability and oversight used to monitor the fiscal position of school districts and county offices. These laws required multiyear financial projections (MYFPs) to be a part of districts' budget reporting process and required districts to identify whether they are able to maintain financial solvency for the current and two subsequent fiscal years.

Last year, the governor signed AB 114, which changed this requirement for fiscal year 2011-12. The bill states: "For the 2011-12 fiscal year, the school district shall not be required to demonstrate that it is able to meet its financial obligations for the two subsequent fiscal years." However, in letter to the California Assembly, the governor supported prudent decision-making at the local level and stated, "AB 114 does not interfere with these local school board decisions. School boards should take all reasonable steps to balance their budgets and maintain positive cash balances."

MYFPs are necessary for decision-making and to project the district's future fiscal status. A district's management should use MYFPs regularly to evaluate how current decisions and local factors will affect the district, with the objective of achieving the district's goals while maintaining a balanced budget and a sustainable fiscal plan. It is also best practice to use MYFPs to help the district identify trends, analyze the effects of past decisions, and help align the district's funds with its goals.

FCMAT reviewed the district's budget assumptions to validate the 2011-12 second interim financial report and the 2012-13 and 2014-15 multiyear financial projections. Budget assumptions depict conservative economic factors and the estimates addressed in the governor's budget proposal presented in and outlined by School Services of California in its most recent financial dashboard.

Multiyear Financial Projection Tool

FCMAT used its Budget Explorer Web-based software to create the district's MYFP. The software was designed for California school districts and is available free to local educational agencies (LEAs).

Budget Explorer allows school districts to create and update financial projections by interfacing with the state's Standardized Account Code Structure (SACS) software or importing data directly from a district's financial system. With its comprehensive modeling capabilities, multiyear financial projections can be produced efficiently, accurately and more rapidly than with conventional spreadsheets. Budget Explorer can be used to make more informed budget decisions and incorporate educational goals and objectives into multiple financial scenarios. The MYFP used in this report will be available to the district online upon completion of the report.

The projection should be viewed comprehensively and the district should determine the compounding effects that using any or all of the unappropriated fund balance will have on the projection. The district multiyear financial projection developed by FCMAT does not include annual cost-of-living adjustments (COLA) for employee compensation. In the forecast, the district included adjustments to local property taxes and state funding sources, salary adjustments for step-and-column increases, statutory benefit increases, and application of the consumer price index in supply and equipment categories.

State Budget 2011-12

The 2011-12 California state budget was approved by the governor on June 30, 2011, becoming only the sixth on-time budget in the last 20 years. The timeliness of the budget was made possible by Proposition 25, passed in November 2010, which allows the budget to be adopted by the legislature with a simple majority vote.

The budget includes the following assumptions, triggers and actions:

- Assumes an increase of \$4 billion in general fund revenues from the May revision.
- Triggers a decrease to public education if revenues fall more than \$2 billion less than the revenue forecast.
- Authorizes a shorter school year (subject to collective bargaining) if the decreases mentioned above are triggered.
- Reinstates \$2.1 billion in deferrals as proposed in the January budget proposal.

- Requires districts to budget and project the same level of revenue per ADA as received in the 2010-11 fiscal year.
- States that districts will not be required to demonstrate fiscal solvency past the current budget year.
- Extends SBX3 4 categorical flexibility for two additional years and provides a one-year extension of the continuous appropriation for class size reduction (CSR).
- Suspends the August 15 layoff window for 2011-12.

Flexibility provisions are to continue, including the following:

- Categorical Flexibility SBX3 4 authorizes complete flexibility of several categorical programs for any educational purpose through 2014-15.
- K-3 CSR SBX3 4 established a new schedule of reduced funding penalties. This schedule has been extended through 2013-14.
- Routine Restricted Maintenance Account Contribution The contribution to the routine restricted maintenance account (RRMA), required for LEAs participating in the state school facility program, has been eliminated through 2014-15.
- Deferred Maintenance Program (DM) DM funding is unrestricted and available for district purposes. The local matching contribution normally required as a condition of eligibility for the deferred maintenance basic grant funding is eliminated for 2008-09 through 2014-15.

Multiyear Financial Projection Assumptions

FCMAT prepared the MYFP using the adjusted base year budget, budget assumptions from the district's 2011-12 budget, and School Services of California's (SSC's) Financial Dartboard assumptions updated in January 2012. FCMAT's MYFP excludes any future staffing changes and salary adjustments not in effect or confirmed at the time of the review.

When building the multiyear projection, FCMAT did the following:

- Compared certificated, classified and management salary and benefit information budgeted at second interim to position control records and actual year-to-date salary expense activity. FCMAT adjusted the future year budgets based on variances found in the base year budget.
- Reviewed internal and third party support documentation to verify the district's current year revenue and project future years. FCMAT adjusted revenues as necessary to align with the documentation and projected future years based on the SSC dartboard.
- Reviewed the district's actual revenue and expenditure detail for each resource and major object code to identify encroachment and carryover. FCMAT adjusted in the general fund as necessary to reflect their impact.

The following table shows the financial assumption factors included in the projection years:

- This file was created from the source data received from the district. The salaries/benefits review includes columns listing prior year unaudited actuals, approved, revised; second interim budgets and actual year-to-date expenditures of as March 31, 2012. A column was added to list the data from the district's position control file, with separate

columns reflecting a three-month payroll average (January 2012 to March 2012) from the detail general ledger transaction report file to determine the reasonableness of the second interim budget. A similar format was used to analyze the salaries/benefits for the restricted resources along with the analysis of expenditures for supplies, other services and outgo.

- General fund unrestricted 1000_3999
 - General fund restricted 1000_3999
 - General fund unrestricted 4000_7999
 - General fund restricted 4000-7999
 - All funds transfers IN_OUT
- General fund 1000-3999 FCMAT – Detail transaction general ledger postings for salaries/benefits along with summary pivot tables listing the three-month postings for the following
 - GF Unrestricted
 - GF Restricted
- Budget vs. actuals FCMAT ALL FUNDS – Copy of the district’s original file with summary pivot tables for the following:
 - General fund unrestricted_OBJ4 (objects 1000-8999)
 - General fund restricted_OBJ4 (objects 1000-8999 – by Resource)
 - Contributions from unrestricted
 - Other funds_OBJ4
 - All funds transfer IN-OUT
 - Distributed objects (objects 4319/4399 & 5819/5899 by resource)
 - Budget vs. actuals (district detail data)
- Item 24 – Position control – The district’s position control file. Pivot tables from this file were used to create the column in the GF Budget Review FCMAT file:
 - GF unrestricted salaries
 - GF restricted salaries
 - GF 3000 object benefits
 - Scattergram certificated
 - FCMAT (working detail – copy of district’s raw data)
 - Second interim summary (district’s original data)
- Retirees – This is the district’s original file with information on retiree cost – Objects 3700s in response to a question regarding how the budget was developed.

Adjustments posted on Budget Explorer are:

- 2% - Step movement for certificated (validated on an independent review, moving current staff down on the salary/schedule),
- 2% - Step movement for classified could not be verified by FCMAT, no change on health/welfare (district capped at \$11,060)

Unrestricted general fund

- Board Resolution #1322, a reduction of 29.5 FTE teachers @ \$56,075 average salary, based on an independent review of 2011/12 certificated staff listed on the district's position control file. The adjustment includes \$264,674 of statutory benefits (16%), and \$326,270 of health welfare benefits @ \$11,060 per FTE.

Restricted General Fund

- Board Resolution #1322, a reduction of 3.0 FTE teachers @\$56,075, along with \$26,916 of statutory benefits and health welfare of \$33,180.
- Minor adjustments totaling \$37,781, posted in the current year to salaries/benefits to cover projected expenditures that exceed the second interim budget for resources:
 - 3010 – Title I
 - 3385 – S/E IDEA early intervention
 - 3550 – Vocational programs
 - 7090 – Economic impact aid
 - 9010 – Other local resources
- FCMAT adjusted budget lines proportionate to ADA, staffing, and other influencing factors.
- FCMAT further assumed that the district's ongoing costs such as utilities, contributions to special education and transportation, and routine repair will continue.

Base Year Budget Adjustments

FCMAT reviewed the district's 2011-12 second interim budget and compared it with position control, budget reports, and the year-to-date general ledger to ensure the accuracy of the current year budget.

FCMAT also examined district documents to develop a baseline and future assumptions for the MYFP, including the following:

- Financial system budget comparative reports.
- Financial summary reports showing general ledger balance sheet accounts.
- Revenue limit worksheets, including all supporting schedules for 2011-12.
- Historical enrollment information, including California Basic Educational Data System (CBEDS) data, for the current and prior fiscal years, and projections for the subsequent two years.
- Period one (P-1), period two (P-2), and annual attendance reports.

- Identification of any one-time revenues (including American Recovery and Re-investment Act (ARRA) federal funds) and expenditures included in the 2011-12 second interim budget.
- Long-term debt schedules.
- Current collective bargaining agreements for all employee groups.
- AB 1200 disclosure documents for the most recent salary settlement for all employee groups.
- Information on the health and welfare cap adjustments as stated in the collective bargaining agreements.
- Independent audit reports for fiscal years 2009-10 and 2010-11.

FCMAT then adjusted the budget for the end-of-year revenues and expenses based on this evaluation to create the base year budget for the MYFP. FCMAT's entire multiyear projection is attached as Appendix A to this report.

The following tables highlight the differences between the district's second interim budget and FCMAT's calculation of the base year budget:

Unrestricted

Name	Object Code	District 2011 - 12	FCMAT 2011 - 12	Diff + / -
Revenues				
Revenue Limit Sources	8010 - 8099	\$15,107,476	\$15,107,475	(\$1)
Federal Revenues	8100 - 8299	\$1,177,902	\$1,355,914	\$178,012
Other State Revenues	8300 - 8599	\$920,148	\$866,313	(\$53,835)
Other Local Revenues	8600 - 8799	\$124,565	\$124,565	\$0
Total Revenues		\$17,330,091	\$17,454,267	\$124,176
Expenditures				
Certificated Salaries	1000 - 1999	\$7,314,697	\$7,314,697	\$0
Classified Salaries	2000 - 2999	\$1,613,651	\$1,613,651	\$0
Employee Benefits	3000 - 3999	\$3,994,476	\$3,994,476	\$0
Books and Supplies	4000 - 4999	\$481,154	\$508,269	\$27,115
Services and Other Operating	5000 - 5999	\$3,423,399	\$3,423,399	\$0
Capital Outlay	6000 - 6900	\$8,500	\$8,500	\$0
Other Outgo	7000 - 7299	\$23,016	\$23,016	\$0
Direct Support/Indirect Cost	7300 - 7399	(\$234,434)	(\$332,653)	(\$98,219)
Debt Service	7430 - 7439	\$135,863	\$135,863	\$0
Total Expenditures		\$16,760,322	\$16,689,218	(\$71,104)
Excess (Deficiency) of Revenues Over Expenditures		\$569,769	\$765,049	\$195,280
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	\$1,051,256	\$1,051,256	\$0
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0

All Other Financing Uses	7630 - 7699	\$0	\$0	\$0
Contributions	8980 - 8999	(\$2,951,419)	(\$2,999,364)	(\$47,945)
Total Other Financing Sources\Uses		(\$4,002,675)	(\$4,050,620)	(\$47,945)
Net Increase (Decrease) in Fund Balance		(\$3,432,906)	(\$3,285,571)	\$147,335
Fund Balance				
Beginning Fund Balance	9791	\$8,870,356	\$8,870,356	\$0
Audit Adjustments	9793	\$0	\$0	\$0
Other Restatements	9795	\$0	(\$799)	(\$799)
Adjusted Beginning Fund Balance		\$8,870,356	\$8,869,558	(\$799)
Ending Fund Balance		\$5,437,450	\$5,583,987	\$146,536
NOTE: The district's beginning fund balance does not match the 2011/12 General Fund Balance reported on the auditor's report and required a negative adjustment of \$798.82 to match the audit report.				

Restricted

Name	Object Code	District 2011 - 12	FCMAT 2011 - 12	Diff + / -
Revenues				
Revenue Limit Sources	8010 - 8099	\$349,707	\$349,707	\$0
Federal Revenues	8100 - 8299	\$1,880,721	\$2,155,959	\$275,238
Other State Revenues	8300 - 8599	\$3,324,968	\$3,417,941	\$92,973
Other Local Revenues	8600 - 8799	\$352,101	\$352,101	\$0
Total Revenues		\$5,907,497	\$6,275,708	\$368,212
Expenditures				
Certificated Salaries	1000 - 1999	\$1,678,633	\$1,706,933	\$28,300
Classified Salaries	2000 - 2999	\$2,251,838	\$2,255,738	\$3,900
Employee Benefits	3000 - 3999	\$1,920,450	\$1,926,031	\$5,581
Books and Supplies	4000 - 4999	\$1,062,560	\$1,071,336	\$8,777
Services and Other Operating	5000 - 5999	\$958,160	\$955,487	(\$2,673)
Capital Outlay	6000 - 6900	\$1,023,759	\$1,023,759	\$0
Other Outgo	7000 - 7299	\$0	\$0	\$0
Direct Support/Indirect Cost	7300 - 7399	\$234,434	\$332,653	\$98,219
Debt Service	7430 - 7439	\$0	\$0	\$0
Total Expenditures		\$9,129,834	\$9,271,937	\$142,103
Excess (Deficiency) of Revenues Over Expenditures		(\$3,222,337)	(\$2,996,229)	\$226,109
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	\$33,957	\$33,957	\$0
Interfund Transfers Out	7600 - 7629	\$20,000	\$20,000	\$0
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0
Contributions	8980 - 8999	\$2,951,419	\$2,999,364	\$47,945
Total Other Financing Sources\Uses		\$2,965,376	\$3,013,321	\$47,945
Net Increase (Decrease) in Fund Balance		(\$256,961)	\$17,093	\$274,054
Fund Balance				
Beginning Fund Balance	9791	\$607,569	\$607,569	\$0

Audit Adjustments	9793	\$0	\$0	\$0
Other Restatements	9795	\$0	\$0	\$0
Adjusted Beginning Fund Balance		\$607,569	\$607,569	\$0
Ending Fund Balance		\$350,608	\$624,661	\$274,054

Federal and State Revenue

FCMAT reviewed the district's current consolidated application (Con App), grant award letters, California Department of Education's website, and other source documents to verify revenues. FCMAT also reviewed funds received through March 31, 2012, the unspent and remaining one-time funds, and the prior year deferred revenue and carryover. As a result of this review, FCMAT made significant adjustments to increase the budgeted revenue while maintaining a conservative estimate of funding.

The following table summarizes these revenue changes:

Resource #	Description	Adjustment Amount Inc/ (Dec)	Comment/Source
Unrestricted Resources			
Federal			
0000	K-3 Class Size Reduction	(45,027)	Provisional apportionment amount
0000	All Other Federal	178,012	Actual MAA revenue received to date
State			
0000	All Other State	(\$35,923)	CDE Categorical Consolidation #1-5
1100	Lottery: Unrestricted	27,115	SSC dartboard \$117.25 per funded ADA
			District budgeted at \$110 per funded ADA
Restricted Resources			
Federal			
4035	NCLB: Title II, Part A, Teacher Quality	149,877	Preliminary entitlement plus carryover
4201	NCLB: Title III, Immigrant Education Prog	1,234	MOU with Tehama Co. Dept of Ed.
5810	Other Federal - Storrie Fire Restoration	124,128	Adjust to entire amount of carryover
State			
6010	After School Learning (ASES)	18,803	Grant Award notification CDE website
6300	Lottery: Instructional Material Realignment	13,399	SSC dartboard \$23.25 per funded ADA
			District budgeted at \$16.50 per ADA
6500	Special Education	33,799	Actual apportionment received
7090	Economic Impact Aid (EIA)	11,655	CDE apportionment advice
7230	Transportation: Home to School	15,317	April 2012 Certification

Local Revenue

FCMAT reviewed local revenues including rentals, interest and other local revenues. Local revenues were deemed to be reasonable and to reflect current year receipts and a reasonable expectation for the collection of additional revenues.

Salaries and Benefits

Salary and benefits expenses account for approximately 77% of the district's total expenses for 2011-12. FCMAT reviewed and used position control, monthly payroll records, and the district's general ledger data through March 31, 2012 to help project the total cost of salary and benefits for fiscal year 2011-12.

Supplies, Operating Costs, Capital Outlay, and Other Outgo

FCMAT reviewed expenditures and encumbrances for supplies, operating costs, services, capital outlay and other outgo through March 31, 2012.

Unrestricted Revenues

Revenue Limit

The district will experience a significant decrease in its unrestricted federal revenues next year because this is the last year of forest reserve funds, which added \$1,176,552 in these revenues to the 2011-12 budget.

Restricted Revenues

There is always a premium on unrestricted or general purpose revenue. Therefore, best practice dictates that restricted revenue sources should be appropriately exhausted before the unrestricted general fund is required to pay for expenditures that could be otherwise legitimately paid for with categorical or restricted funds. For this reason, categorical funding should be spent in the year it is earned whenever possible. In some cases, there is a plan for carryover to be used for a large future purchase. These types of exceptions should be approved by a district's administration, and sites should understand that carryover of large restricted balances is an exception. In the case of one-time revenues that allow for multiyear expenditures, carryovers are appropriate as long as the money is completely spent in the allowable timeframe. However, in the case of ongoing revenues, it is expected that current year awards will be spent on current-year students. Most federal funding requires that the funds be spent within 27 months of the award.

Findings

A review of the district's restricted revenues found that four ongoing resources had carryovers or restricted ending balances in excess of the current year entitlement. These four are as follows:

Resource	Title	Carryover per J-390	Current Year Entitlement/ Apportionment
4035	Title II, Part A, Teacher Quality	138,047	132,587
4201	Title III, Immigrant Ed. Program	3,760	1,100
4203	Title III, Limited English Proficiency	9,239	8,759
7090	Economic Impact Aid	166,676	134,426

Some resources, such as the After School Learning & Safe Neighborhood Partner (ASES – resource 6010) do not allow for carryover, and unspent funds must be returned to the state. According to the J-390, the district had an unused grant award of \$29,774 for fiscal year 2010-11 and must return this money to the state. Attendance was lost in the ASES program

because of a competing ASES program at the charter school. The district will experience a \$62,925 voluntary reduction in its ASES program next year, down to \$133,050 from this year's \$195,975. Additionally, the district had to forfeit \$2,222 of its federal grant for Indian education, resource 4510 in fiscal year 2010-11.

The district decreases revenues and expenditure budgets at second interim to reflect the amount it believes can actually be spent in the fiscal year rather instead of allowing the budget to reflect the actual total available revenue. This practice may compound the carryover problem by making it appear that fewer funds are available than is actually the case.

In these uncertain economic times, the district should review its categorical programs to ensure that restricted dollars are used to the greatest extent possible to avoid spending unrestricted dollars while restricted dollars are available and to ensure that time limits for the deferred revenue or fund balance are not violated.

The district should take advantage of the federal flexibility between NCLB resources. It can transfer up to half the entitlement for resource 4035 Title II, Part A, Teacher Quality to resource 3010 Title I, Part A. Since the district has large carryovers in resource 4035 and inadequate funds in resource 3010 to meet its needs, this transfer would be beneficial.

Recommendations

The district should:

1. Continue to monitor expenditure patterns and make timely budget adjustments to avoid deficit spending.
2. Review categorical programs with large carryover, deferred revenue or fund balances to ensure that restricted dollars are used to the greatest extent possible.
3. Formulate a spending plan for restricted revenues to spend the current year award on current year students.
4. Reflect the actual available revenues in the district's restricted resources instead of only the amount it anticipates can be spent in the current year.
5. Ensure that restricted dollars are spent within the prescribed time limits established by law and/or guidelines.

Financial Analysis and Cost Savings

For both revenue limit and basic aid funded school districts, operating costs do not decrease exactly in proportion to the decrease in property taxes for basic aid districts, or state aid in revenue limit districts because of declining enrollment. This dilemma was probably best illustrated in the California Budget Project's "School Finance Facts" published in November of 2008, which said the following:

Some district costs are related to enrollment, such as staff, salaries and supplies. Other district costs are fixed, such as facilities, transportation services and retiree health care benefits...

Some examples are as follows:

- The cost to transport 50 students is the same as the cost to transport 70, presuming one bus and one driver are used.
- There is no significant difference in the cost of making 150 lunches and making 125 lunches.
- There is no cost difference for a custodian to clean a room that houses 23 students and a room that houses 30 students.

Findings

Contributions: California school districts do not receive sufficient revenue to cover the costs of appropriately operating a number of categorical programs. The major programs are special education, routine restricted maintenance, and transportation. The amount the district transfers from unrestricted funds to support these programs is referred to as a contribution. The total amount of contributions in the district's budget has increased each year as program needs have continued to outpace revenues. The total amount of contributions for the 2011-12 fiscal year are estimated at \$2,906,710.81. The largest of these are contained in resource 6500 (special education), resource 7230 (home-to-school transportation) and resource 8150 (routine restricted maintenance account). The transfer to Title I, Part A is from Title II, not unrestricted resources.

Program Description	Resource Code	
Title I, Part A	3010	66,294.00
Special Education Pre-school	3315	\$0.00
Special Education Early Intervention	3385	\$4,408.00
NCLB Title II	4035	(\$66,294.00)
Child Nutrition	5310	\$105,288.86
Special Education	6500	\$1,104,174.25
Home to School Transportation	7230	\$894,521.70
Routine Restricted Maintenance Acct	8150	\$798,318.00
		\$2,906,710.81

Special Education: One way to maximize federal special education funds is to use them to pay for the salaries and benefits of regular classified employees who are covered by Public Employees' Retirement System (PERS). With this approach, the district saves the portion of PERS recaptured through the revenue limit back to the state (known as the PERS reduction) for classified employees charged to federal special education dollars. The district appropriately maximizes the allocation of classified salaries and benefits to this funding source to reduce the cost of the PERS Reduction.

K-3 Class Size Reduction (CSR): The State Account Code Structure (SACS) resource code for K-3 CSR is 1300, although its use is optional. The district uses a cost center in the unrestricted general fund to record the revenue for the K-3 CSR program, but does not use the cost center for the related expenses. Best practice dictates that expenses, including salary, benefits, and substitute costs, should follow the revenue sources so that the true cost of a program can be measured.

Transportation: State funding for this program is insufficient to cover the costs of operation, so the district implemented a transportation fee for students who choose to ride the bus to and from school. This fee is deposited in fund 15, pupil transportation equipment fund, for fleet replacement.

Food Service: The district accounts for the food service program using a separate resource in the general fund. This requires the general fund to carry a higher reserve level for economic uncertainties. The district should consider establishing a separate cafeteria fund to reduce the level of the required reserve. In a report on Plumas Unified issued in October 2005, FCMAT pointed out that the total could be reduced by moving the food service program account to a separate cafeteria fund.

Routine Restricted Maintenance Account

The district has participated in the state School Facilities Program. Under this program, Education Code Section 17070.75 (2) requires a routine restricted maintenance account (RRMA) resource to be established in the general fund; however, this requirement is suspended through 2014-15.

Beginning with the 2015-16 fiscal year, the district will need to set aside 3% of its total general fund budget expenditures including other financing uses for the next 20 years to maintain its school facilities. Any amounts unexpended from the RRMA at year's end will be designated as a restricted ending balance.

Education Code Section 17070.77(b) defines "major maintenance" as follows:

...all actions necessary to keep roofing, siding, painting, floor and window coverings, fixtures, cabinets, heating and cooling systems, landscaping, fences, and other items designated by the governing board of the school district in good repair.

The California Department of Education's California School Accounting Manual (CSAM), Procedure 701-16, defines plant maintenance as follows:

...those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems. Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including regarding sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units and electrical and plumbing installations; repairs to building fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.

The definition of maintenance is further defined in Part II of the CSAM Function chapter as follows:

Activities involved with repairing, restoring, or renovating school property, including grounds, buildings, site improvements, building fixtures, and service systems.

These activities involve major maintenance, such as renovation of the grounds or replacement of a sprinkler system, not day-to-day activities such as lawn mowing. FCMAT's interpretation of these codes and regulations is that the district can charge any costs associated with maintaining the facilities or grounds to the RRMA, including an indirect cost rate. The CSAM defines indirect cost rate as follows:

... those costs of general management (i.e. activities that are for the direction and control of the local educational agency's [LEA's] affairs) that are agency wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the LEA (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing and data processing). Also included in indirect costs is a proportionate share of plant maintenance and operations and facilities rents and leases attributable to the administrative activities on the basis of space occupied.

Findings

The district budgets more than three percent of the total general fund expenditures in the RRMA and receives its deferred maintenance apportionment from the state directly in the deferred maintenance fund. Although FCMAT recognizes the district's effort to preserve the community's investment in its capital facilities, operational challenges may require consideration of every means of becoming operationally efficient. This may include reducing the amount spent on maintenance and deferred maintenance in the short term.

For example, by charging the routine restricted maintenance account an indirect cost rate, the district can reduce the overall amount of unrestricted funds that must be placed in the account by approximately \$46,454. Similarly if the district receipted its deferred maintenance apportionment in the general fund and made an inter-fund transfer to the deferred maintenance fund, it could reduce the amount budgeted in the RRMA by a statewide average of .5% or \$89,705.

In its October 2005 report, FCMAT previously pointed out that, "by charging the routine restricted maintenance account an indirect cost rate, the district can reduce the overall amount of unrestricted funds that must be placed in the account" and recommended that the district "charge an indirect cost rate to reduce the contribution above."

The district still accounts for the food service program using a separate resource in the general fund. Because food service expenditures are made from the general fund, the fund has to carry a higher reserve level for economic uncertainties. FCMAT recognizes that because of the delay in federal reimbursements, temporary loans will need to be made from the general fund to the cafeteria fund so the district can operate in this manner. However, in times of economic austerity, the district should operate as efficiently as possible, including reevaluating what should be included the general fund.

The district does not charge an indirect cost rate to resource 6500 special education, presumably because this program requires a \$1.2 million contribution from the unrestricted general fund. If it charged the allowable indirect cost of \$93,164, the district would have to increase this contribution by an equal amount. Therefore, the net effect to the unrestricted general fund would be zero. However, best practice is to calculate and charge the full indirect cost rate to reflect the true cost of the program. The district also charges an indirect cost rate to food services and transportation, and both programs require a contribution from the unrestricted general fund. To be consistent, the special education program should be charged the full indirect cost rate.

Recommendations

The district should:

1. Use resource 1300 to record the expense for the K-3 Class Size Reduction program to accurately identify the actual cost of operation.
2. Make its deferred maintenance contribution from the general fund and reduce the amount it has to contribute to the RRMA by .5%.
3. Charge the RRMA an indirect cost rate and reduce the contribution to the RRMA by a like dollar amount, as previously recommended by FCMAT.
4. Consider establishing a separate cafeteria fund to reduce the level of the required reserve.
5. Calculate and charge the full indirect cost rate to resource 6500 special education.

Other Funds

Deferred Maintenance - Fund #14

The deferred maintenance fund is used to account separately for state apportionments and LEAs' contributions for deferred maintenance purposes (Education Code sections 17582–17587).

The principal revenue (and other source) accounts in this fund are as follows:

- Deferred maintenance apportionment
- Interest
- Interfund transfers in

Expenditures in this fund are for major repairs or replacements under the five-year plan approved by the State Allocation Board (Education Code Section 17582).

Findings

The February 2009 Budget Act provisions significantly affected the deferred maintenance program. It is included in the categorical flexibility SBX3 4, which authorizes complete flexibility of this program for any educational purpose through 2012-13. This year's state budget extended the flexibility through 2014-15. The requirement for district matching funds was also eliminated. The state now allows the deferred maintenance apportionment to be deposited in the unrestricted general fund (resource 0000 – object 8590).

However, on September 13, 2011 the district's governing board approved a resolution to deposit the deferred maintenance apportionment directly in fund 14. The amount of this apportionment for 2011-12 is \$89,705. The apportionment could be deposited directly in the general fund and transferred into fund 14 through the RRMA, reducing the overall general fund contribution to restricted resources by the amount of the apportionment. Although the district is not required to make the RRMA contribution, it is best to have this framework in case the requirement is reinstated. In addition to this apportionment, the board has approved the transfer of an additional \$207,000 to fund 14 to fund projects listed on the five-year plan for 2011-12 and complete some of the 2010-11 projects.

The beginning fund balance for this fiscal year as of July 1, 2011 was \$878,089, with projected revenue consisting of the state apportionment of \$89,705 and interest of \$3,000. Expenditures are budgeted at \$1,177,794 to fund projects listed on the five-year plan for 2011-12 and to complete some of the 2010-11 projects. In addition to the apportionment, the board approved the transfer of an additional \$207,000 from unrestricted funds to cover the estimated expenses and bring the ending fund balance to zero. However, the year-to-date expenditures from this fund as of March 31, 2012 total only \$311,518.

The total dollar amount of the district's major summer projects listed below is \$426,000 and much of that will be spent in 2012-13 fiscal year. The estimated cost for the individual projects is as follows:

C. Roy Carmichael Elementary – Paving project	\$119,000
Portola High School – Replace siding and windows	57,000
Portola High School – Heating line replacement	25,000
Portola High School – Heating plant replacement	54,000
Taylorsville Elementary – Roof replacement	87,500
Districtwide paving repair and sealing projects	83,500
Total	\$426,000

Given the total expenditures to date and the total estimated dollar amount of this year's projects, the \$207,000 transfer from unrestricted funds appears to be unnecessary. With the district resolved to continue depositing the state apportionment in fund 14, the fund has an adequate balance to cover expenses for this year and the next few if the district is prudent in choosing projects. The district budgeted an estimated \$87,500 to reroof Taylorsville Elementary School, which is being considered for closure the end the school year. It may have been possible to repair the roof and delay reroofing until it was determined whether the school would close. When determining project priorities, the district should consider all possibilities including site closures.

With issues concerning deficit spending and impending school site closures, the district should reexamine its maintenance priorities. It contributes more than \$1 million in unrestricted funds to maintenance that it is not legally required to contribute.

Routine Restricted Maintenance Contribution	\$798,318
Deferred Maintenance Apportionment	89,705
Transfer to Deferred Maintenance	207,000
Total Maintenance Contributions	\$1,095,023

With the categorical flexibility SBX3 4 now scheduled to sunset in fiscal year 2015-16, the district will again be required to deposit the state deferred maintenance apportionment in fund 14, match the apportionment with a contribution from the general fund, and contribute an amount equal to 3% of the general fund expenditures to the routine restricted maintenance account. The district would be prudent to delay any nonurgent maintenance projects until that time.

Recommendations

The district should:

1. Reconsider the unrestricted transfer of \$207,000 to the deferred maintenance fund, which is unnecessary this year and may not be necessary in the two subsequent years. The beginning fund balance and the state apportionment are more than sufficient to cover estimated expenditures.
2. Consider postponing the decision to reroof Taylorsville Elementary School until a final decision is made on whether the site will remain open.
3. Reexamine all its maintenance priorities, particularly the nonurgent projects, because of current fiscal challenges. The district should also consider delaying these projects until fiscal year 2015-16, when it will again be required to make these contributions to RRMA and deferred maintenance.

Pupil Transportation Equipment - Fund #15

This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (Education Code Section 41852[b]).

Special Reserve Fund for Other Than Capital Outlay Projects – Fund #17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Ed Code Section 42840). Amounts from this special reserve fund must first be transferred to the general fund before expenditures can be made (Ed Code Section 42842). Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it effectively functions as an extension of the general fund.

The district uses this fund to accumulate the portion of the reserve that is above and beyond the reserve for economic uncertainties in the general fund. The beginning fund balance on July 1, 2011 was \$4,187,237; the fund is projected to earn interest of \$17,000 and a transfer in from the general fund of \$763,583 brings the projected ending fund balance to \$4,968,820. The transfer in has historically been funded by the forest reserve fund distribution from the U.S. Department of Agriculture. However, 2011-12 is the last year for these funds.

On May 10, 2011 the governing board adopted Resolution No. 1301 (Resolution to Adopt Minimum Fund Balance Policy) which established \$12 million as the amount necessary for a reserve for economic uncertainties. The resolution states that a reserve of this level, “is prudent to protect the district from the effects of fluctuations in property taxes to which Basic Aid districts such as this district are vulnerable.” The district faces several uncertainties such as decreasing state and federal revenues including the loss of resources from the forest reserve fund as well as rapidly declining property tax values. Therefore, Resolution No. 1301 should be revisited to establish a more realistic reserve level not greater than the current-year differential between a district’s basic aid revenue and the state’s deficated revenue limit guarantee.

Recommendation

The district should:

1. Revisit Resolution No. 1301 and establish a reserve level not greater than the current-year differential between a district's basic aid revenue and the state's deficit revenue limit guarantee.

Special Reserve Fund for Postemployment Benefits – Fund #20

According to Education Code Section 42840, this fund may be used to account for amounts the local educational agency (LEA) has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (Education Code Section 42842). Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it effectively functions as an extension of the general fund. The beginning fund balance on July 1, 2011 was \$57,905; the fund is projected to earn interest of \$220, and a transfer in from the general fund of \$80,673 brings the projected ending fund balance to \$138,798.

The district had an actuarial study of retiree health benefits performed by Total Compensation Systems, Inc. in June 2009 and a three-year renewal was being worked on at the time of FCMAT's fieldwork. According to the 2009 study, the district's unfunded actuarial accrued liability (UAAL) amortized at 5% over a period of 19 years is \$443,165 annually. The UAAL and the normal cost that calculates the retiree liability over a period of 20 years equals the district's annual required contribution (ARC). The ARC is paid from of the general fund. The amount of the ARC in excess of the annual required "pay as you go" premiums and interest is deposited in fund 20 so that the estimated balance of that fund will be \$3,785,686 in 2027-28. This will be sufficient to cover the estimated UAAL at which point the district will have to pay only the annual normal cost. To accomplish this goal, the district should be prepared to spend in excess of \$500,000 annually for the next 16 years for post-employment benefits.

Recommendation

The district should:

1. Identify a source of revenue in excess of \$500,000 to fund its post-employment benefits for the next 16 years.

Fund 35 –County School Facilities Fund

According to Education Code Section 17070.43, this fund is established to receive apportionments from the 1998 state school facilities fund (Proposition 1A), the 2002 state school facilities fund (Proposition 47), the 2004 state school facilities fund (Proposition 55), or the 2006 state school facilities fund (Proposition 1D). These are authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.).

The principal revenues and other sources in this fund are as follows:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited in fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

Findings

School districts that do not participate in the state's financial hardship program may retain project savings achieved by utilizing cost saving measures and efficient project management. A district may utilize these project savings for other high-priority facility capital outlay purposes. A district may also use the savings as a part of the match for other SFP projects. The only requirement is that the district's share of the savings must be used towards a project of like kind (for example, savings from a modernization project can be applied only to a modernization project).

The district has \$4,955,195 in project savings from modernization projects funded by the Office of Public School Construction and plans to use these savings toward high-priority facility capital outlay purposes, including the retrofit of school facilities if one or more schools are consolidated.

Fund 40 – Special Reserve for Capital Outlay

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). It may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49.

Other authorized resources that may be transferred to the special reserve fund for capital outlay projects (fund 40) are proceeds from the sale or lease with option to purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Federal, state, or local revenues
- Rentals and leases
- Interest
- Other authorized interfund transfers In
- Proceeds from sale/lease–purchase of land and buildings
- Federal Emergency Management Act (FEMA)

Transfers from the general fund to fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

Salaries of school district employees whose work is directly related to projects financed by fund 40 revenues are capitalized as a part of the capital facilities project.

For fiscal year 2011-2, the beginning balance of this fund was \$0, and the 2011-12 fiscal year second interim report indicates that the ending balance will also be \$0. The district indicates that it closed several inactive accounts some time ago, and this fund was overlooked. Given that this fund has no activity, the district should close this fund by board resolution.

Recommendation

The district should:

1. Close fund 40 by board resolution.

Fund 51-Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (Education Code Sections 15125–15262).

The county board of supervisors typically issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the LEA's building fund (Fund 21). Any premiums or accrued interest received from the sale of the bonds must be deposited in the LEA's bond interest and redemption fund (fund 51).

The county auditor maintains control over the LEA's bond interest and redemption fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller. The principal revenues in this fund are as follows:

- State Subventions for Homeowners' Exemptions
- Other subventions/in-lieu taxes
 - Secured roll taxes
 - Unsecured roll taxes
- Prior years' taxes interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor (Education Code Section 15234).

In November 2002, the district passed a \$15 million general obligation bond measure to repair and replace leaky roofs; install safe, energy efficient windows; replace/fixing bathrooms; upgrade wiring to accommodate technology and meet safety standards; and qualify for state grants. The district has exhausted the proceeds from the bond, and the county auditor maintains control over debt service requirements for this fund until the bonds have matured. For fiscal year 2011-12, the fund had a beginning balance of \$890,215.

There are no findings for this fund.

Fund 67 – Self Insurance Fund

Self-insurance funds are used to separate moneys received for self-insurance activities from an LEA's other operating funds. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (Education Code Section 17566). The principal revenues in this fund are the following:

- Interest
- In-district premiums/contributions
- Interagency revenues
- All other local revenue

Expense transactions in the self-insurance fund (fund 67) shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most fund 67 activities of should be coded to function 6000, enterprise.

Amounts contributed to fund 67, self-insurance fund, are lawfully restricted for insurance purposes (Education Code Section 17566 and Government Code Section 53205).

The district operates fund 67 exclusively to run out claims on its closed self-funded workers compensation program. Current workers compensation claims are processed through the Northeastern Joint Powers authority, a self-funded joint powers insurance program. For fiscal year 2011-12, the fund had a beginning balance of \$611,200.

There are no findings for this fund.

School Closure

If a district is deciding on school closure and not the sale or lease of real property, it is permitted to appoint a district advisory (7-11) committee, but a less restrictive committee may be more useful. These committees are often referred to as the district reorganization committee, district consolidation committee or school closure committee.

These two committees have two distinct roles and responsibilities, and members of the committee usually have two different interests. Thus, a district may benefit from separating the issues of school closure and property sale into two different committees.

School Closure Process Guidelines

- 1. Communication:** Communication throughout the process with the public and staff is crucial so that the process is open and equitable. It is essential for a process to be proposed and approved by the board. The process should include potential timelines for committee work, encourage open discussion among board members, and provide ample opportunity for public and staff comment.
- 2. Clear committee roles and responsibilities:** When the board decides to employ a committee process, the role and responsibilities of the committee must be clearly identified. The committee's role should be to provide a rank ordering of schools for closure, using the rubric provided by FCMAT as a baseline. Because school closure should be seen as just one (although very visible and difficult) possible budget cut, the decision on whether to close a school belongs to the board.
- 3. Accurate, internally consistent and justifiable data:** The data and information produced and distributed by staff must be accurate, internally aligned and externally consistent throughout the process. If a number or percentage is found to be inaccurate, the district's credibility with the public could be jeopardized.
- 4. Adequate time for the process:** Depending on individual circumstances, some districts have completed school closure and boundary realignment in three months. One advantage to an abbreviated timeline is that the community has less time to consider a difficult decision. However, a quick timeline may create a perception that the community and staff did not have sufficient time to provide input. The key is striking a balance between sufficient time to study the data, provide for adequate public comment, and implementing the decision in a timely manner to realize the operational savings.
- 5. Respect for committee members' time and effort:** Meetings should begin and end as scheduled. Short meetings are more productive than lengthy ones. Better decisions come from committee members who are fresh and alert.
- 6. Acknowledgment of the outcome:** A committee's recommendations may be unanticipated, and the ultimate decision regarding school closure belongs to the board. However, if the board does not agree with these recommendations, the community may lose confidence in the process. The board should respect

and acknowledge the time, energy and emotional upheaval that can be part of a district consolidation committee's work.

- 7. Separate school closure and boundary change issues:** In most cases, it is important to make the decision to close a school, then focus the public process on the necessary boundary changes. A combined analysis will often result in the committee or parents focusing too early on specific boundaries rather than analyzing and determining which school is most feasible to close. This could affect the outcome of the study.

8. Committee Membership:

- a. **Internal Committee:** One of the first issues that must be addressed is selecting committee members, and each approach has advantages and disadvantages. The district may choose to create an internal staff committee. These committees should at a minimum be made up of these members: the chief business official, the facilities/maintenance director, the transportation director, special education director and educational service /curriculum director, a principal and representative of the certificated and classified staff. An internal committee would review the data/factors and criteria, make a recommendation, and present it to the board. The proposal/recommendation would ideally be presented at several community meetings to obtain public comment (more detail on the public meetings is included below). The board would hear as much public comment as it deems necessary and make a decision with a vote or resolution.
- b. **Community-Based Committee:** If a community-based committee is appointed, equity in representation is important to establish credibility with the community.
 - i. At a regular governing board meeting, the board should approve the formation of a committee, defining the number of members and categories of membership, but should direct the groups to select their own representative, with the superintendent choosing the school principal representative.
 - ii. Administration/staff should propose to the board whether the meetings should be open Brown Act meetings, closed meetings or meetings open to the public but not operating under the Brown Act. This is a critical decision. Under the Brown Act, all proceedings are held in public, and agendas and minutes are available to the public no less than 72 hours before the meeting. FCMAT recommends publication of the agenda, minutes and documents one week before each meeting along with posting on the district website. Agendas and minutes should be distributed to all school sites, with instructions for posting.
 - iii The district should clarify under which procedural rules the board operates (e.g., Robert's Rules, Rosenberg's Rules, CSBA guidelines,

etc.) and provide this information at the first meeting of the committee. This will provide clarity to the committee members on how it will operate and how decisions are to be made, including how votes are taken and what constitutes a majority or passing vote.

- iv. Board members and the superintendent should consider not attending committee meetings. Community members, parents and teachers will often be intimidated by board members or the superintendent, and this could reduce their participation and result in later negative ramifications on the credibility of the process.
- v. Each school should be represented, but not overrepresented. School communities that perceive that they may be closed could attempt to place more members on the committee so that voting blocs are formed when ranking or closure decisions are made.
- vi. The staff member facilitator should chair the first meeting; however, the committee itself should elect a chair from its ranks at the beginning of the second meeting. At the end of the first meeting, the facilitator should ask for nominations and self-nominations for chairperson to be sent by email. These should include a paragraph on why that person wishes to be chair. The nomination information for the candidates for chairperson should be included in the agenda packet for the committee for the second meeting.

Whether an internal committee or a community-based committee is formed to study the school closure issue, legal advice should be obtained to determine if the committee meetings are subject to the Brown Act. This advice should be obtained before the committee is formed.

Recommendations

The district should:

1. Develop a plan describing how the district will communicate with the public about the process including timelines, audience, and modes of communication.
2. Develop committee roles and responsibilities for the two options: community-based committee or internal committee.
3. Review existing data documentation and refine, update, and revise as needed.
4. Discuss the applicability of the Brown Act with legal counsel before a school closure committee is formed.

School Consolidation

The Plumas Unified School District provides educational services to students throughout Plumas County. Many schools traditionally have operated with small enrollments. The district's declining enrollment has further reduced school sizes, especially at the elementary school level. Small school settings provide for neighborhood schools; however, operating small schools may not be cost-effective or provide the optimal educational option for students.

Although the district is in basic aid status, it is losing property tax revenue at a rate of approximately six percent per year. This decrease results in challenges similar to school districts experiencing declining enrollment since in both cases a school district may lose revenue but not necessarily the need for an individual teacher. For example, a school district may lose 30 students, a few from each grade level, so it must create combination classes or make expenditure reductions elsewhere.

In September 2011, the district retained HMR architects to prepare a consolidation study for elementary schools in Quincy, California. The study examined the feasibility of consolidating the Quincy and Pioneer Elementary schools student populations with either the Quincy Elementary School or Pioneer Elementary School campus. The two campuses share a common CDS code but serve different grade level organizations. The Pioneer Elementary School campus houses students grade K-3 while the Quincy Elementary School houses grades 4-6. Although both campuses would require upgrades for accessibility, parking, program requirements and master planning, the study recommended that consolidating students on the Pioneer campus would be the most cost-effective long-term option. A summary of the estimated difference in the cost of the two options is as follows:

Quincy Elementary	
Site work	\$1,088,580.00
Buildings	\$1,478,158.00
Future	\$835,590.00
Total	\$3,402,328.00
Pioneer Elementary	
Site work	\$621,118.00
Buildings	\$1,377,013.00
Future	\$905,203.00
Total	\$2,903,334.00

In January 2012, the district administration prepared a report entitled Facilities – Budget Study for Schools in Plumas Unified School District.

This study expanded the scope of the HMR and examined the feasibility of consolidating both elementary schools and junior/senior high schools throughout Plumas County. The study included several factors in its evaluation of each campus, including risk management, ADA accessibility, special education/preschool, heating and future energy analysis, transportation and parking, fiscal operations, facility attributes, educational program implementation, technology, food service and maintenance. The study concluded that the two Quincy area elementary schools should be consolidated at the Pioneer Elementary School Campus, the two Indian Valley elementary schools should be consolidated at the Greenville Elementary School campus, the Greenville High School should be closed, and the expenditure reductions associated with these actions, including reduction in force, should be implemented.

Since each district and community has its own distinct culture, the school closure process differs according to the needs of the community the school serves. Some districts participate in a lengthy process with extensive community involvement to provide closure recommendations; others use internal analysis and then approach the public for comment; and at yet others, the board makes the decision without substantial public input. Whichever process the Plumas Unified School District uses, there are laws, regulations, guidelines and other recommendations that should be considered.

The California Department of Education (CDE) has published a Closing a School Best Practices Guide that recommends district school-closure committees use a fact-finding process in considering alternatives to closing schools. During this process, the committee should determine whether the decision to close a school is economically, demographically or politically motivated. In some cases, districts have found that alternative uses for school sites would reduce costs and allow the site to remain open and available for an alternative use.

The following is a list of alternatives to closing a school site. Although the list is not all-inclusive, it provides a representative sample of how school districts have utilized school sites instead of closing them.

- Expand class-size reduction to create a need for more classrooms.
- Dispose of excess portables or leased facilities.
- Close surplus classrooms.
- Restructure grade configurations to balance school enrollment.
- Shift attendance boundaries.
- Use surplus classrooms for other district functions.
- Enter into joint-use/joint-occupancy agreements.
- Convert to community day school use.
- Lease for use as charter school (Proposition 39).
- Shift to full-day kindergarten.
- Initiate universal preschool program.
- Consult with National Trust for Historic Preservation for eligibility.

If the decision is made to study school closure, the guide indicates that declining enrollment should not be the only reason. The guide suggests consideration of the following factors:

1. The condition of a school facility
2. The operating cost of a school
3. The capacity of a school to accommodate excess
4. Special program facilities
5. Environmental factors
6. Ethnic balance
7. Transportation

8. Neighborhoods
9. Education program
10. Aesthetics
11. Value

Details on these and other factors to consider in school closure are available at this location on the CDE's website: <http://www.cde.ca.gov/ls/fa/sf/schoolclose.asp>

Although the formation of a district advisory committee (DAC) is not required to close a school site, it is required when making the decision to lease or sell a closed school site. The CDE guide recommends the following:

The district must appoint a DAC to advise the governing board in the use or disposition of school buildings and vacant sites not needed for school purposes (see Education Code Section 17388).

It is best if this committee is involved at the very beginning of discussions about school closure, but it is a legal mandate to form and consult the committee about the use of school property once closure decisions have been made. Further guidance and recommendations from the CDE guide are included in the next several paragraphs:

The district should also keep in mind that the proceeds from the sale or lease of surplus property generally have restricted uses. Education Code Section 17462 states that the proceeds from the sale of district property must be used for capital outlay purposes or maintenance of district property, and that the proceeds from the lease with an option to purchase district property may be deposited in a restricted fund used for routine repair of district facilities. This language excludes the ability to use funds for general fund purposes, but it does not mention how proceeds from the lease without an option to purchase can be used.

However, EC Section 17462 also states that these funds may be deposited in the general fund if the governing board and the State Allocation Board determine that the district has “no anticipated need for additional sites or building construction for the next ten years,” and has “no major deferred maintenance requirements.”

The loss of state assistance for new construction, modernization, and deferred maintenance money for 10 years usually deters districts from requesting these property disposition proceeds to be transferred to the general fund. There are exceptions to the restricted use of funds described above. EC Section 17463 creates special circumstances for districts with enrollments of fewer than 10,001. In addition to limitations on how the proceeds from the sale or lease of surplus property can be used, there are requirements specifying to whom the property must first be offered. These restrictions are complicated. Many can be waived by the State Board of Education, but the items listed below cannot (these apply to property disposed through outright sale or through lease with an option to purchase):

- Land must first be made available for use for low-income housing and for park and recreation purposes (EC Section 17459);
- Land must be made available to specified park and recreation departments (EC Section 17464[a]). Other pertinent Education Code sections that prescribe the manner in which property can be disposed are summarized here. These sections can be waived by action of the State Board of Education:

- Land must be offered in writing to the director of general services; regents of the University of California; trustees of the California State University; the county and city; any public housing authority; or by public notice to various public agencies and non-profit charitable institutions. A timeline to reply to the public notice is specified as 60 days after the final public notice. (EC Section 17464[b])
- The board must by a 2/3 vote adopt a resolution to lease or sell specific pieces of property, must specify a minimum price, and must fix a time at which sealed proposals will be received and considered (EC Section 17466)
- The board at an open meeting shall accept the highest sealed bid (EC Section 17472)
- The board shall accept oral bids at an open meeting and shall accept the highest bid (if the highest bid is oral, then it must exceed the price or rental terms by at least 5 percent) (EC Section 17473)

It is important to consider seeking waivers to the above sections that may prevent the district from choosing the most desirable new owner or lessee of its surplus property. The obligation a district has to its community is sometimes more important than realizing the highest price from district property. It is essential that a district first confer with legal counsel before initiating the sale or lease of property.

If a school consolidation is considered for budgetary reasons, the district should review the precise cost savings that would result from school closure. Consolidation generally will result in a savings of direct costs, such as site administration, support staff and utilities. However, some of these costs may be offset by costs to preserve, monitor and protect the unused facility.

The district estimates an ongoing cost savings of \$110,000 because of reductions in classified full-time equivalents (FTEs) in anticipation of the Pioneer/Quincy Elementary site consolidations. The district also included \$218,000 in anticipation of the consolidation of Taylorsville Elementary, Greenville High, and Greenville Elementary schools at one campus. These cost savings are expected to be achieved beginning in the 2012-13 school year. Additionally, the district included \$103,500 in expected classified cost savings by consolidating some bus routes, and not replacing one mechanic. Although these are separate from the consolidation savings, they are included in the district's MYP, and expected to be effective with the 12/13 fiscal year. The district indicates that the cost savings included are rough estimates, and that additional work would be needed to be performed to pinpoint the savings associated with each school closure.

These figures presumably include the cost to absorb displaced students at another campus and of commensurately increasing site administrative and support costs. However, certain fixed costs such as building and grounds maintenance, insurance, and some utility costs, will continue unabated. A closed school site may also result in additional security and vandalism costs because of the lack of presence of district personnel. Closing a school may also incur one-time costs, including construction expenses necessary to secure the site and protect the district's capital investment. A sample rubric that may help in deciding whether to consolidate schools is attached as Appendix B to this report.

Recommendations

The district should:

1. Retain the services of a qualified appraiser to determine the highest and best use of any school sites proposed for closure.
2. Have the appraiser quantify the value of the site in terms of sale and lease.
3. Carefully consider the implications of depositing proceeds of a sold school site in the general fund pursuant to EC Section 17462

Appendices

- A. Multiyear Projection**
- B. Sample Rubric**
- C. Detailed Enrollment Projections**
- D. Resource Detail**
- E. Study Agreement**

**General Fund/County School Service Fund
 Unrestricted Resources Only
 Resource: 0000 - Unrestricted**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$15,107,475.00		\$14,073,389.00	\$13,146,123.00	(1)
Federal Revenues	8100 - 8299	\$1,355,914.21		\$0.00	\$0.00	(2)
Other State Revenues	8300 - 8599	\$641,248.00		\$574,181.81	\$569,166.40	(3)
Other Local Revenues	8600 - 8799	\$124,564.56		\$125,344.56	\$126,298.74	
Total Revenues		\$17,229,201.77		\$14,772,915.37	\$13,841,588.14	
Expenditures						
Certificated Salaries	1000 - 1999	\$7,247,342.00		\$7,386,159.82	\$7,527,753.99	
Classified Salaries	2000 - 2999	\$1,547,766.00		\$1,575,435.94	\$1,603,659.28	
Employee Benefits	3000 - 3999	\$3,965,920.68		\$4,015,199.16	\$4,046,550.79	(4)
Books and Supplies	4000 - 4999	\$470,810.57		\$457,383.75	\$448,502.46	
Services and Other Operating	5000 - 5999	\$3,397,587.42		\$3,401,960.91	\$3,426,633.58	
Capital Outlay	6000 - 6900	\$8,500.00		\$8,500.00	\$8,500.00	
Other Outgo	7000 - 7299	\$23,016.00		\$14,971.00	\$14,971.00	(5)
Direct Support/Indirect Cost	7300 - 7399	(\$332,652.91)		(\$309,867.00)	(\$305,443.00)	
Debt Service	7430 - 7439	\$135,863.08		\$135,863.08	\$135,863.08	
Total Expenditures		\$16,464,152.84		\$16,685,606.66	\$16,906,991.18	
Excess (Deficiency) of Revenues Over Expenditures		\$765,048.93		(\$1,912,691.29)	(\$3,065,403.04)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$1,051,256.00		\$549,452.00	\$458,449.00	(6)
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	(\$2,999,363.81)		(\$2,856,824.58)	(\$2,878,942.50)	
Total Other Financing Sources\Uses		(\$4,050,619.81)		(\$3,406,276.58)	(\$3,337,391.50)	
Net Increase (Decrease) in Fund Balance		(\$3,285,570.88)		(\$5,318,967.87)	(\$6,402,794.54)	
Fund Balance						
Beginning Fund Balance	9791	\$8,870,356.37		\$5,583,986.68	\$265,018.81	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	(\$798.81)		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$8,869,557.56		\$5,583,986.68	\$265,018.81	
Ending Fund Balance		\$5,583,986.68		\$265,018.81	(\$6,137,775.73)	

Notes:

- (1)
- (1.1) Object 8022: Per Yvonne's estimate. LK
- (1.2) Object 8096: FCMAT corrected the base year in lieu of property taxes to \$1,651,968 to agree with the amount calculated on 2011-12 FORM K-12 (E-2d).
- (2)
- (2.1) Object 8260: Forest reserve ends in 2011-12. LK
- (2.2) Object 8290: This is MAA revenue - no guarantee it will continue in out years - the District does not budget this revenue until it is received. LK
- (2.3) Object 8291: To adjust MAA revenue to actual amount received to date. LK
- (3)
- (3.1) Object 8439: To adjust CSR revenue to 11-12 apportionment per CDE website. LK
- (3.2) Object 8591: To adjust flex programs revenue to agree with CDE website. LK
- (4)
- (4.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (5)
- (5.1) Object 7299: This is the transfer of Forest Reserve funds to the charter. With Forest Reserve ending in 2010-11 - transfer will end too.
- (6)
- (6.1) Object 7612: Forest Reserve funds no longer available to transfer to special reserve - OPEB only transfer made in out years. LK
- (6.2) Object 7619: Per Yvonne's MYP. LK

**General Fund/County School Service Fund
 Unrestricted Resources Only
 Resource: 0999 - FCMAT Adjustments**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		(\$1,524,912.00)	(\$1,687,296.00)	(1)
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	(2)
Employee Benefits	3000 - 3999	\$0.00		(\$558,191.00)	(\$596,237.00)	(3)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$0.00		(\$2,083,103.00)	(\$2,283,533.00)	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$2,083,103.00	\$2,283,533.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$2,083,103.00	\$2,283,533.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$2,083,103.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$2,083,103.00	
Ending Fund Balance		\$0.00		\$2,083,103.00	\$4,366,636.00	

Notes:

- (1) Effective on fiscal year 2012-13, 29.5 FTE Teachers, per Board Resolution #1322.
- (1.1) Object 1000: FCMAT Adjustment - Board Resolution #1322. 29.5 FTE Teacher @ \$56,075 (2011/12 Average salary)
- (1.2) Object 1100: FCMAT Adjustment for subsequent event per May 1, 2011 Sacramento Bee article re. Superintendent's separaton package. \$10,775 * 12
- (2) A total of \$328,000 plus benefits for classified salaries that was reduced in the district's 2012/13 MYP, that have not been board approved. Therefore, those salaries were not reduced by FCMAT: \$110,000 - Approx. for PQES \$328,000 - Approx. for Indian Valley Indian Valley
- (3)
- (3.1) Object 3101: FCMAT Adjustment - Board Resolution #1322. Statutory benefits @ 16%
- (3.2) Object 3102: FCMAT Adjustment for subsequent event per May 1, 2011 Sacramento Bee article re. Superintendent's separaton package. Statutory benefits @ .167
- (3.3) Object 3401: FCMAT Adjustment - Board Resolution #1322. 29.5 FTE Teacher @ \$11,060
- (3.4) Object 3402: FCMAT Adjustment for subsequent event per May 1, 2011 Sacramento Bee article re. Superintendent's separaton package. Health/Welfare @ \$930 * 12 months

**General Fund/County School Service Fund
 Unrestricted Resources Only
 Resource: 1100 - Lottery: Unrestricted**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$225,065.00		\$214,149.35	\$205,069.42	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$225,065.00		\$214,149.35	\$205,069.42	
Expenditures						
Certificated Salaries	1000 - 1999	\$67,355.00		\$68,622.10	\$69,914.54	
Classified Salaries	2000 - 2999	\$65,885.00		\$67,202.70	\$68,546.75	
Employee Benefits	3000 - 3999	\$28,555.00		\$29,442.31	\$30,017.88	(2)
Books and Supplies	4000 - 4999	\$37,458.00		\$22,642.30	\$9,850.96	(3)
Services and Other Operating	5000 - 5999	\$25,812.00		\$26,239.94	\$26,739.29	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$225,065.00		\$214,149.35	\$205,069.42	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 8561: Adj. revenue to SSC \$117.25 x funded ADA. LK
- (2)
- (2.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (3)
- (3.1) Object 4309: To budget additional revenue.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 2200 - Continuation Education (Education Code sections 42244 and 48438)**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$70,542.00		\$70,542.00	\$70,542.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$70,542.00		\$70,542.00	\$70,542.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$13,025.00		\$13,259.50	\$13,498.69	
Employee Benefits	3000 - 3999	\$11,380.00		\$11,506.71	\$11,572.19	(1)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$46,137.00		\$45,775.79	\$45,471.12	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$70,542.00		\$70,542.00	\$70,542.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$618,866.00		\$510,992.00	\$510,992.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$618,866.00		\$510,992.00	\$510,992.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$365,637.00		\$372,485.40	\$379,470.77	(2)
Classified Salaries	2000 - 2999	\$31,301.00		\$31,760.34	\$32,228.86	(3)
Employee Benefits	3000 - 3999	\$122,615.00		\$124,596.37	\$125,793.17	(4)
Books and Supplies	4000 - 4999	\$26,712.00		\$11,876.22	\$11,372.33	(5)
Services and Other Operating	5000 - 5999	\$54,013.04		\$10,352.08	\$10,261.43	(6)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$37,935.00		\$31,322.00	\$31,322.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$638,213.04		\$582,392.41	\$590,448.56	
Excess (Deficiency) of Revenues Over Expenditures		(\$19,347.04)		(\$71,400.41)	(\$79,456.56)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$66,294.00		\$66,294.00	\$37,616.00	(7)
Total Other Financing Sources\Uses		\$66,294.00		\$66,294.00	\$37,616.00	
Net Increase (Decrease) in Fund Balance		\$46,946.96		(\$5,106.41)	(\$41,840.56)	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$46,946.96	\$41,840.55	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$46,946.96	\$41,840.55	
Ending Fund Balance		\$46,946.96		\$41,840.55	(\$0.01)	

Notes:

- (1) Object 8291: To break out carryover from current year apportionment. LK
- (2) Object 1101: FCMAT Adjustment based on current year budget review.
- (3) Object 2392: FCMAT Adjustment based on current year budget review.
- (4) Object 3102: FCMAT Adjustment based on current year budget review.
- (4.2) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (5) Object 4100: FCMAT adjustment to balance resource in the out years. LK
- (6) Object 5300: FCMAT adjustment to balance resource in the out years. LK
- (7) Object 8990: Transferred unused money to res 3010 from res 4035 per REAP regulations. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3200 - State Fiscal Stabilization Fund**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$27,114.16		\$0.00	\$0.00	(1)
Classified Salaries	2000 - 2999	\$2,931.84		\$0.00	\$0.00	(2)
Employee Benefits	3000 - 3999	\$5,836.10		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$88,798.08		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$23,779.75		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$24,547.02		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$9,695.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$182,701.95		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$182,701.95)		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$182,701.95)		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$182,701.95		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$182,701.95		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 1100: Carryover funds - must be spent by Sept. 30, 2011 - per Yvonne they were spent by then. LK

(2)

(2.1) Object 2200: Carryover funds - must be spent by Sept. 30, 2011. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$442,965.00		\$442,965.00	\$442,965.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$442,965.00		\$442,965.00	\$442,965.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$2,400.00		\$2,400.00	\$2,400.00	
Classified Salaries	2000 - 2999	\$133,172.00		\$135,835.44	\$138,552.15	
Employee Benefits	3000 - 3999	\$110,883.00		\$112,214.60	\$112,903.63	(1)
Books and Supplies	4000 - 4999	\$1,745.00		\$1,695.23	\$1,662.32	
Services and Other Operating	5000 - 5999	\$167,613.00		\$163,667.73	\$160,294.90	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$27,152.00		\$27,152.00	\$27,152.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$442,965.00		\$442,965.00	\$442,965.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.

(2)

(2.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3315 - Special Ed: IDEA Preschool Grants, Part B, Sec 619**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$22,150.00		\$22,150.00	\$22,150.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$22,150.00		\$22,150.00	\$22,150.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$21,225.00		\$21,649.50	\$22,082.49	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$10,500.00		\$10,599.40	\$10,700.78	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	(\$10,933.00)		(\$10,933.00)	(\$10,933.00)	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,358.00		\$1,358.00	\$1,358.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$22,150.00		\$22,673.90	\$23,208.27	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$523.90)	(\$1,058.27)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$523.90	\$1,058.27	(1)
Total Other Financing Sources\Uses		\$0.00		\$523.90	\$1,058.27	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8980: Contribution required, due to contracted salary/benefits.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3320 - Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$15,522.00		\$15,522.00	\$15,522.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$15,522.00		\$15,522.00	\$15,522.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$3,786.00		\$3,786.00	\$3,786.00	
Services and Other Operating	5000 - 5999	\$10,785.00		\$10,785.00	\$10,785.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$951.00		\$951.00	\$951.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$15,522.00		\$15,522.00	\$15,522.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3327 - Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$7,123.00		\$7,123.00	\$7,123.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$7,123.00		\$7,123.00	\$7,123.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$6,686.00		\$6,686.00	\$6,686.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$437.00		\$437.00	\$437.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$7,123.00		\$7,123.00	\$7,123.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3345 - Special Ed: IDEA Preschool Staff Development, Part B, Sec 619**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$1,000.00		\$1,000.00	\$1,000.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$1,000.00		\$1,000.00	\$1,000.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$216.00		\$220.32	\$224.73	
Classified Salaries	2000 - 2999	\$415.00		\$423.30	\$431.77	
Employee Benefits	3000 - 3999	\$162.00		\$179.58	\$183.20	(1)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$146.00		\$115.80	\$99.30	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$61.00		\$61.00	\$61.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$1,000.00		\$1,000.00	\$1,000.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (2)
- (2.1) Object 5200: To balance resource in out years. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3385 - Special Ed: IDEA Early Intervention Grants**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$25,130.00		\$25,130.00	\$25,130.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$25,130.00		\$25,130.00	\$25,130.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$6,245.00		\$6,293.90	\$6,343.78	(1)
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$1,318.00		\$1,319.60	\$1,321.24	(2)
Books and Supplies	4000 - 4999	\$10,120.00		\$10,120.00	\$10,120.00	
Services and Other Operating	5000 - 5999	\$10,315.00		\$10,315.00	\$10,315.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,540.00		\$1,540.00	\$1,540.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$29,538.00		\$29,588.50	\$29,640.02	
Excess (Deficiency) of Revenues Over Expenditures		(\$4,408.00)		(\$4,458.50)	(\$4,510.02)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$4,408.00		\$4,458.50	\$4,510.02	(3)
Total Other Financing Sources\Uses		\$4,408.00		\$4,458.50	\$4,510.02	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 1101: FCMAT Adjustment based on current year budget review.
- (2)
- (2.1) Object 3102: FCMAT Adjustment based on current year budget review.
- (3)
- (3.1) Object 8980: FCMAT Adjustment to balance resource expenditures to expected revenue.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 3550 - Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Ac**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$14,557.00		\$14,557.00	\$14,557.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$14,557.00		\$14,557.00	\$14,557.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$9,677.00		\$9,677.00	\$9,677.00	(1)
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$1,721.00		\$1,721.00	\$1,721.00	(2)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$2,466.00		\$2,466.00	\$2,466.00	(3)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$693.00		\$693.00	\$693.00	(4)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$14,557.00		\$14,557.00	\$14,557.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 1101: FCMAT Adjustment based on current year budget review.
- (2)
- (2.1) Object 3102: FCMAT Adjustment based on current year budget review.
- (3)
- (3.1) Object 5200: FCMAT Adjustment to balance resource expenditures to expected revenue
- (4)
- (4.1) Object 7310: Indirect capped at 5%. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4035 - NCLB: Title II, Part A, Teacher Quality**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$270,633.89		\$132,586.89	\$132,586.89	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$270,633.89		\$132,586.89	\$132,586.89	
Expenditures						
Certificated Salaries	1000 - 1999	\$24,900.00		\$24,900.00	\$24,900.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$3,760.00		\$3,760.00	\$3,760.00	
Books and Supplies	4000 - 4999	\$100.00		\$97.15	\$95.26	
Services and Other Operating	5000 - 5999	\$85,022.00		\$85,645.49	\$86,373.01	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$7,430.00		\$7,430.00	\$7,430.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$121,212.00		\$121,832.64	\$122,558.27	
Excess (Deficiency) of Revenues Over Expenditures		\$149,421.89		\$10,754.25	\$10,028.62	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	(\$66,294.00)		(\$66,294.00)	(\$37,616.00)	(2)
Total Other Financing Sources\Uses		(\$66,294.00)		(\$66,294.00)	(\$37,616.00)	
Net Increase (Decrease) in Fund Balance		\$83,127.89		(\$55,539.75)	(\$27,587.38)	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$83,127.89	\$27,588.14	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$83,127.89	\$27,588.14	
Ending Fund Balance		\$83,127.89		\$27,588.14	\$0.76	

Notes:

(1)

(1.1) Object 8291: To adjust amount to actual 10-11 apportionment per CDE website. LK

(1.2) Object 8292: To break out carryover per J-390. LK

(2)

(2.1) Object 8990: FCMAT adjustment to transfer unused res 4035 up to 50% to res 3010, per REAP regulations. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$1,434.00		\$0.00	\$0.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$1,434.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$1,346.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$88.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$1,434.00		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8290: Carryover only - not funded in 11-12. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4047 - ARRA Title II, Part D, Enhancing Ed Thru Tech**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$1,466.06		\$0.00	\$0.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$1,466.06		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$1,376.19		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$89.87		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$1,466.06		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8290: Carryover only - not funded in 11-12. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4201 - NCLB: Title III, Immigrant Education Program**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$4,860.00		\$1,100.00	\$1,100.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$4,860.00		\$1,100.00	\$1,100.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$1,175.00		\$1,198.50	\$1,222.47	
Employee Benefits	3000 - 3999	\$165.00		\$168.30	\$171.67	
Books and Supplies	4000 - 4999	\$216.26		\$210.09	\$206.01	
Services and Other Operating	5000 - 5999	\$2,070.00		\$102.99	\$153.71	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$3,626.26		\$1,679.88	\$1,753.86	
Excess (Deficiency) of Revenues Over Expenditures		\$1,233.74		(\$579.88)	(\$653.86)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$1,233.74		(\$579.88)	(\$653.86)	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$1,233.74	\$653.86	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$1,233.74	\$653.86	
Ending Fund Balance		\$1,233.74		\$653.86	\$0.00	

Notes:

(1)

(1.1) Object 8291: To break out carryover. LK

(2)

(2.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4203 - NCLB: Title III, Limited English Proficiency (LEP) Student Program**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$17,998.00		\$8,759.00	\$8,759.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$17,998.00		\$8,759.00	\$8,759.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$5,195.00		\$5,195.00	\$5,195.00	
Classified Salaries	2000 - 2999	\$1,760.00		\$1,795.20	\$1,831.10	
Employee Benefits	3000 - 3999	\$660.00		\$665.00	\$670.09	
Books and Supplies	4000 - 4999	\$20.00		\$19.43	\$19.05	
Services and Other Operating	5000 - 5999	\$10,010.00		\$912.37	\$871.76	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$353.00		\$172.00	\$172.00	(3)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$17,998.00		\$8,759.00	\$8,759.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 8291: To break out carryover from on-going revenue. LK
- (2)
- (2.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue
- (3)
- (3.1) Object 7310: Indirect capped at 2%. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 4510 - Indian Education**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$29,686.00		\$27,646.00	\$27,646.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$29,686.00		\$27,646.00	\$27,646.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$189.82		\$193.62	\$197.49	
Classified Salaries	2000 - 2999	\$17,926.00		\$16,177.09	\$16,167.09	(2)
Employee Benefits	3000 - 3999	\$9,008.73		\$8,838.88	\$8,845.01	(3)
Books and Supplies	4000 - 4999	\$425.51		\$425.51	\$425.51	
Services and Other Operating	5000 - 5999	\$315.90		\$315.90	\$315.90	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,820.04		\$1,695.00	\$1,695.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$29,686.00		\$27,646.00	\$27,646.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
 (1.1) Object 8291: To break out carryover from on going revenue. LK
- (2)
 (2.1) Object 2100: FCMAT Adjustment to balance resource expenditures to expected revenue
- (3)
 (3.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
 (3.2) Object 3902: Adjustment to balance resource.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 5310 - Child Nutrition: School Programs**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$153,034.00		\$153,034.00	\$153,034.00	
Federal Revenues	8100 - 8299	\$425,000.00		\$425,000.00	\$425,000.00	
Other State Revenues	8300 - 8599	\$38,000.00		\$38,000.00	\$38,000.00	
Other Local Revenues	8600 - 8799	\$152,500.00		\$152,500.00	\$152,500.00	
Total Revenues		\$768,534.00		\$768,534.00	\$768,534.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$329,825.00		\$335,861.50	\$342,018.73	
Employee Benefits	3000 - 3999	\$202,521.86		\$205,716.95	\$207,317.66	(1)
Books and Supplies	4000 - 4999	\$278,704.00		\$270,755.78	\$265,498.35	
Services and Other Operating	5000 - 5999	\$22,750.00		\$22,815.15	\$22,977.64	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$40,022.00		\$40,022.00	\$40,022.00	(2)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$873,822.86		\$875,171.38	\$877,834.38	
Excess (Deficiency) of Revenues Over Expenditures		(\$105,288.86)		(\$106,637.38)	(\$109,300.38)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$105,288.86		\$106,637.38	\$109,300.38	
Total Other Financing Sources\Uses		\$105,288.86		\$106,637.38	\$109,300.38	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (2)
- (2.1) Object 7310: Capped at statewide average of 4.8%. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 5380 - Child Nutrition: School Breakfast StartUp**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$130,847.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$130,847.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$59,120.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$71,727.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$130,847.00		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8520: This grant is one-time monies. LK

General Fund/County School Service Fund
Restricted Resources Only
Resource: 5640 - Medi-Cal Billing Option

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$15,000.00		\$15,000.00	\$15,000.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$15,000.00		\$15,000.00	\$15,000.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$3,000.00		\$3,063.00	\$3,136.51	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$3,000.00		\$3,063.00	\$3,136.51	
Excess (Deficiency) of Revenues Over Expenditures		\$12,000.00		\$11,937.00	\$11,863.49	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$12,000.00		\$11,937.00	\$11,863.49	
Fund Balance						
Beginning Fund Balance	9791	\$103,171.84		\$115,171.84	\$127,108.84	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$103,171.84		\$115,171.84	\$127,108.84	
Ending Fund Balance		\$115,171.84		\$127,108.84	\$138,972.33	

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 5810 - Other Federal-Storrie Fire Restoration**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$242,568.00		\$0.00	\$0.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$242,568.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$6,487.00		\$3,381.00	\$3,381.00	(2)
Classified Salaries	2000 - 2999	\$27,630.00		\$28,182.60	\$28,746.25	
Employee Benefits	3000 - 3999	\$14,928.00		\$14,584.00	\$14,726.65	(3)
Books and Supplies	4000 - 4999	\$31,486.00		\$5,359.07	\$4,487.74	(4)
Services and Other Operating	5000 - 5999	\$31,068.00		\$6,205.83	\$6,633.86	(5)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$7,287.00		\$3,997.00	\$3,997.00	(6)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$118,886.00		\$61,709.50	\$61,972.50	
Excess (Deficiency) of Revenues Over Expenditures		\$123,682.00		(\$61,709.50)	(\$61,972.50)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$123,682.00		(\$61,709.50)	(\$61,972.50)	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$123,682.00	\$61,972.50	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$123,682.00	\$61,972.50	
Ending Fund Balance		\$123,682.00		\$61,972.50	\$0.00	

Notes:

- (1)
- (1.1) Object 8291: To reflect entire carryover amount per J-390. District only budgets what they think they will spend. LK
- (2)
- (2.1) Object 1110: To help balance resource in the out years. LK
- (3)
- (3.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (4)
- (4.1) Object 4200: To balance resource in the out years. This is a one-time grant, the district will make adjustments to decrease expenses as the grant is spent. LK
- (5)
- (5.1) Object 5300: To balance resource in the out years. LK
- (6)
- (6.1) Object 7310: No new monies in this resource - only carryover which the district intends to spend over two years. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6010 - After-School Learning & Safe Neighborhood Partnerships**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$195,975.00		\$133,050.00	\$136,243.13	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$195,975.00		\$133,050.00	\$136,243.13	
Expenditures						
Certificated Salaries	1000 - 1999	\$315.00		\$321.30	\$327.73	
Classified Salaries	2000 - 2999	\$97,625.00		\$77,566.50	\$65,249.05	(2)
Employee Benefits	3000 - 3999	\$41,676.00		\$39,077.41	\$35,774.34	(3)
Books and Supplies	4000 - 4999	\$23,054.00		\$21,542.77	\$22,194.10	(4)
Services and Other Operating	5000 - 5999	\$6,065.00		\$6,178.02	\$6,309.91	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$8,437.00		\$7,167.00	\$6,388.00	(5)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$177,172.00		\$151,853.00	\$136,243.13	
Excess (Deficiency) of Revenues Over Expenditures		\$18,803.00		(\$18,803.00)	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$18,803.00		(\$18,803.00)	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$18,803.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$18,803.00	\$0.00	
Ending Fund Balance		\$18,803.00		\$0.00	\$0.00	

- Notes:**
- (1) Object 8591: To adjust 11-12 budget to actual entitlement and to account for the voluntary reduction in the out years. LK
- (2) Object 2392: To balance resource in out-years. District is taking voluntary reduction and will decrease hours and days of classified staff to accomodate lower enrollment. LK
- (3) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (4) Object 4400: FCMAT Adjustment to balance resource expenditures to expected revenue
- (5) Object 7310: Indirect in this resource is 5% max. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6300 - Lottery: Instructional Materials**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$45,399.00		\$43,197.15	\$41,365.58	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$45,399.00		\$43,197.15	\$41,365.58	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$71,680.80		\$43,197.15	\$41,365.58	
Services and Other Operating	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$71,680.80		\$43,197.15	\$41,365.58	
Excess (Deficiency) of Revenues Over Expenditures		(\$26,281.80)		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$26,281.80)		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$26,281.80		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$26,281.80		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8561: To adjust revenue to funded ADA x SSC dartboard \$23.25. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6500 - Special Education**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$126,131.00		\$126,131.00	\$126,131.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,303,698.00		\$1,295,353.00	\$1,326,441.48	(1)
Other Local Revenues	8600 - 8799	\$75,000.00		\$75,000.00	\$75,000.00	
Total Revenues		\$1,504,829.00		\$1,496,484.00	\$1,527,572.48	
Expenditures						
Certificated Salaries	1000 - 1999	\$1,168,185.00		\$1,022,394.00	\$1,041,912.68	(2)
Classified Salaries	2000 - 2999	\$468,370.00		\$476,803.40	\$485,405.47	
Employee Benefits	3000 - 3999	\$750,735.00		\$698,298.63	\$703,857.54	(3)
Books and Supplies	4000 - 4999	\$4,185.00		\$4,065.65	\$3,986.70	
Services and Other Operating	5000 - 5999	\$232,059.25		\$236,957.49	\$242,693.35	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$93,164.00		\$91,730.00	\$93,636.00	(4)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$2,716,698.25		\$2,530,249.17	\$2,571,491.74	
Excess (Deficiency) of Revenues Over Expenditures		(\$1,211,869.25)		(\$1,033,765.17)	(\$1,043,919.26)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$1,196,827.25		\$1,033,765.17	\$1,043,919.26	
Total Other Financing Sources\Uses		\$1,196,827.25		\$1,033,765.17	\$1,043,919.26	
Net Increase (Decrease) in Fund Balance		(\$15,042.00)		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$15,042.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$15,042.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 8312: To adjust budget to actual apportionment received. LK
- (1.2) Object 8590: This revenue is a one-time mental health grant that the district tracks separately in resource 6509. LK
- (2)
- (2.1) Object 1101: FCMAT Adjustment - Board Resolution #1322. 3.0 FTE Teacher @ \$56,075 (2011/12 Average salary)
- (3)
- (3.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (3.2) Object 3403: HW for Certificated Staffing Reduction. 3 FTE * \$11
- (4)
- (4.1) Object 7310: Added indirect not budgeted by District. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6512 - Special Ed: Mental Health Services**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$90,566.00		\$90,566.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$90,566.00		\$90,566.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$85,015.00		\$85,015.00	\$0.00	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$5,551.00		\$5,551.00	\$0.00	(3)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$90,566.00		\$90,566.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 8590: This resource is only funded for 11-12 and 12-13. LK
- (2)
- (2.1) Object 5800: This resource is only funded for 11-12 and 12-13. LK
- (3)
- (3.1) Object 7310: This resource is only funded for 11-12 adn 12-13. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6520 - Special Education-Project Workability (97/98)**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$59,392.00		\$59,392.00	\$60,817.41	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$59,392.00		\$59,392.00	\$60,817.41	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$35,665.00		\$36,378.30	\$37,105.87	
Employee Benefits	3000 - 3999	\$17,693.00		\$17,814.98	\$17,950.64	
Books and Supplies	4000 - 4999	\$400.00		\$388.59	\$381.04	
Services and Other Operating	5000 - 5999	\$1,993.00		\$1,169.13	\$1,738.86	(1)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,641.00		\$3,641.00	\$3,641.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$59,392.00		\$59,392.00	\$60,817.41	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 5200: FCMAT Adjustment to balance resource expenditures to expected revenue

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6530 - Special Ed-Preschool Low Incidence (97/98)**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$18,342.00		\$18,342.00	\$18,782.21	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$18,342.00		\$18,342.00	\$18,782.21	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$5,325.00		\$5,173.14	\$5,072.69	
Services and Other Operating	5000 - 5999	\$11,893.00		\$12,044.86	\$12,585.52	(1)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,124.00		\$1,124.00	\$1,124.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$18,342.00		\$18,342.00	\$18,782.21	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 6535 - Special Ed-Personnel Staff Develop.**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$5,742.00		\$5,742.00	\$5,879.81	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$5,742.00		\$5,742.00	\$5,879.81	
Expenditures						
Certificated Salaries	1000 - 1999	\$1,970.00		\$2,009.40	\$2,049.59	
Classified Salaries	2000 - 2999	\$450.00		\$459.00	\$468.18	
Employee Benefits	3000 - 3999	\$470.00		\$479.40	\$488.99	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$2,500.00		\$2,442.20	\$2,521.05	(1)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$352.00		\$352.00	\$352.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$5,742.00		\$5,742.00	\$5,879.81	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 5200: FCMAT Adjustment to balance resource expenditures to expected revenue

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 7090 - Economic Impact Aid (EIA)**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$134,426.00		\$134,426.00	\$137,652.22	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$134,426.00		\$134,426.00	\$137,652.22	
Expenditures						
Certificated Salaries	1000 - 1999	\$26,948.00		\$27,238.10	\$27,534.00	(2)
Classified Salaries	2000 - 2999	\$7,420.00		\$7,568.40	\$7,719.77	
Employee Benefits	3000 - 3999	\$9,602.00		\$9,680.01	\$9,783.71	(3)
Books and Supplies	4000 - 4999	\$10,821.00		\$10,512.40	\$10,308.28	
Services and Other Operating	5000 - 5999	\$8,710.04		\$8,892.95	\$9,106.38	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,905.00		\$1,905.00	\$1,905.00	(4)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$65,406.04		\$65,796.86	\$66,357.14	
Excess (Deficiency) of Revenues Over Expenditures		\$69,019.96		\$68,629.14	\$71,295.08	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$69,019.96		\$68,629.14	\$71,295.08	
Fund Balance						
Beginning Fund Balance	9791	\$166,675.88		\$235,695.84	\$304,324.98	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$166,675.88		\$235,695.84	\$304,324.98	
Ending Fund Balance		\$235,695.84		\$304,324.98	\$375,620.06	

Notes:

- (1)
- (1.1) Object 8312: To adjust revenue to match apportionment advice. LK
- (2)
- (2.1) Object 1101: FCMAT Adjustment based on current year budget review.
- (3)
- (3.1) Object 3102: FCMAT Adjustment based on current year budget review.
- (3.2) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (4)
- (4.1) Object 7310: To book indirect at allowed 3%. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 7091 - Economic Impact Aid: Limited English**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$58,695.00		\$58,695.00	\$60,103.68	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$58,695.00		\$58,695.00	\$60,103.68	
Expenditures						
Certificated Salaries	1000 - 1999	\$20.00		\$20.40	\$20.81	
Classified Salaries	2000 - 2999	\$29,061.00		\$29,642.22	\$30,235.06	
Employee Benefits	3000 - 3999	\$21,844.00		\$22,093.00	\$22,257.90	(1)
Books and Supplies	4000 - 4999	\$811.00		\$787.87	\$772.57	
Services and Other Operating	5000 - 5999	\$5,250.00		\$4,442.51	\$5,108.34	(2)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,709.00		\$1,709.00	\$1,709.00	(3)
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$58,695.00		\$58,695.00	\$60,103.68	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.
- (2)
- (2.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue
- (3)
- (3.1) Object 7310: Capped at 3%. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 7230 - Transportation: Home to School**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$393,713.00		\$393,713.00	\$403,162.11	(1)
Other Local Revenues	8600 - 8799	\$20,000.00		\$20,000.00	\$20,000.00	
Total Revenues		\$413,713.00		\$413,713.00	\$423,162.11	
Expenditures						
Certificated Salaries	1000 - 1999	\$1,000.00		\$1,020.00	\$1,040.40	
Classified Salaries	2000 - 2999	\$615,250.00		\$626,125.00	\$637,217.50	(2)
Employee Benefits	3000 - 3999	\$343,425.00		\$349,166.47	\$352,040.49	(3)
Books and Supplies	4000 - 4999	\$287,901.28		\$279,690.77	\$274,259.85	
Services and Other Operating	5000 - 5999	(\$36,638.30)		(\$36,769.06)	(\$36,604.62)	
Capital Outlay	6000 - 6900	\$6,396.00		\$6,396.00	\$6,396.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$79,858.00		\$79,858.00	\$79,858.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$1,297,191.98		\$1,305,487.18	\$1,314,207.62	
Excess (Deficiency) of Revenues Over Expenditures		(\$883,478.98)		(\$891,774.18)	(\$891,045.51)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$8,957.28		\$8,957.28	\$8,957.28	
Interfund Transfers Out	7600 - 7629	\$20,000.00		\$20,000.00	\$20,000.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$894,521.70		\$902,816.90	\$902,088.23	
Total Other Financing Sources\Uses		\$883,478.98		\$891,774.18	\$891,045.51	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 8312: April revision to apportionment. LK
- (2)
- (2.1) Object 2200: A total of \$333,274 plus benefits for classified salaries that was reduced in the district's MYP, that have not been board approved. Therefore, those salaries were not reduced by FCMAT: 2012/13 - \$150,274 (Approx. 2.0 FTE) 2013/14 - \$183,000 (Approx. 3.2 FTE)
- (3)
- (3.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 7235 - Transportation: Bus Replacement**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$895,256.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$895,256.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$10,875.00		\$0.00	\$0.00	
Services and Other Operating	5000 - 5999	\$19,816.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$889,565.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$920,256.00		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$25,000.00)		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$25,000.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$25,000.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8590: This is the last year of this grant. LK

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 7236 - School Bus Emissions Reduction Funds**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$47,890.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$47,890.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$11,366.00		\$0.00	\$0.00	(1)
Services and Other Operating	5000 - 5999	\$6,413.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$30,111.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$47,890.00		\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 4300: FCMAT Adjustment to balance resource expenditures to expected revenue

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 8150 - Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	
Expenditures						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$431,250.00		\$439,775.00	\$448,470.50	
Employee Benefits	3000 - 3999	\$218,609.00		\$223,010.55	\$225,276.05	(1)
Books and Supplies	4000 - 4999	\$87,070.00		\$84,586.90	\$82,944.42	
Services and Other Operating	5000 - 5999	\$59,976.00		\$59,837.28	\$59,962.37	
Capital Outlay	6000 - 6900	\$1,413.00		\$1,413.00	\$1,413.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$798,318.00		\$808,622.73	\$818,066.34	
Excess (Deficiency) of Revenues Over Expenditures		(\$798,318.00)		(\$808,622.73)	(\$818,066.34)	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$798,318.00		\$808,622.73	\$818,066.34	
Total Other Financing Sources\Uses		\$798,318.00		\$808,622.73	\$818,066.34	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 3202: Pers rate increased to 11.417 from 10.923 for fiscal year 2012/13.

**General Fund/County School Service Fund
 Restricted Resources Only
 Resource: 9010 - Other Local**

Name	Object Code	Base Year 2011 - 12	Rules	Year 1 2012 - 13	Year 2 2013 - 14	Note
Revenues						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$104,601.48		\$104,601.48	\$104,601.48	
Total Revenues		\$104,601.48		\$104,601.48	\$104,601.48	
Expenditures						
Certificated Salaries	1000 - 1999	\$39,209.00		\$39,864.06	\$40,532.22	(1)
Classified Salaries	2000 - 2999	\$11,486.00		\$11,693.62	\$11,905.39	
Employee Benefits	3000 - 3999	\$26,518.09		\$26,729.00	\$26,944.09	(2)
Books and Supplies	4000 - 4999	\$56,614.31		\$10,000.00	\$10,000.00	(3)
Services and Other Operating	5000 - 5999	\$84,469.33		\$16,314.80	\$15,219.78	(4)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
Total Expenditures		\$218,296.73		\$104,601.48	\$104,601.48	
Excess (Deficiency) of Revenues Over Expenditures		(\$113,695.25)		\$0.00	\$0.00	
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$113,695.25)		\$0.00	\$0.00	
Fund Balance						
Beginning Fund Balance	9791	\$113,695.25		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$113,695.25		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 1101: FCMAT Adjustment based on current year budget review.
- (2)
- (2.1) Object 3102: FCMAT Adjustment based on current year budget review.
- (3)
- (3.1) Object 4300: FCMAT Adjustment to balance resource expenditures to expected revenue
- (3.2) Object 4400: FCMAT Adjustment to balance resource expenditures to expected revenue
- (4)
- (4.1) Object 5800: FCMAT Adjustment to balance resource expenditures to expected revenue

MEMORANDUM

DATE:

TO: District Consolidation Committee (DCC)

FROM: (staff facilitators)

RE: Proposed Philosophy Goal Statements for the School Closure Analysis Process Meeting #2, _____ (date), 2012 One systematic way of helping to decide on an order of schools for closure is to evaluate each school using an established set of criteria developed by the district and appropriate stakeholder groups to assess each school's feasibility and impacts if it were to be closed. By ranking these criteria according to the district's philosophical/policy goals or objectives, the DCC and the board can score each school in a meaningful manner and arrive at a justifiable basis for the school closure decision.

To decide on the factors used and how to rank them, the DCC should first reach agreement on the goals that we want to strive toward in making the rank ordering decisions. At Meeting #1, we took an introductory look at what a matrix might look like eventually, but first we need to reach agreement on what we believe are the goals that should be achieved for a possible closure.

Below is a goal statement and the factors or data that we would be considering to rank the schools. Please keep in mind that these are draft statements and can be changed, added to or subtracted from. Also, please keep in mind that the ranking will be made up of a synthesis of all factors, not any one factor alone.

It is very important to realize that as much as we can quantify the factors, there are many implications and effects of each closure scenario. One change will cause ripple effects of other changes, and the committee members will be asked to evaluate many of these ripple effects. It is proposed that we go through these one by one and either vote on each individually or as a

group. We have included this item as an action item so the committee has the flexibility to vote on individual items or on the whole at this meeting or the next meeting. After there is agreement on these philosophy/goal statements, the ratings of each factor can be done to match the philosophical goals.

Fiscal Impacts:

Philosophical/Goal Statement #1

- Save the maximum amount of general funds possible by closing the school with the highest operating costs per student, including personnel, maintenance and utilities.

Factors to evaluate:

1. Non-teaching personnel costs per student or other unit
2. Utilities costs per student
3. Other operating costs per student

Background information needed to obtain the above factors:

1. One-time facilities costs* (ties to Statement #2 below, Item #5).
2. One-time other costs such as moving*

*These are needed to determine net estimated cost savings of school closure.

Facilities Impacts:

Philosophical/Goal Statement #2

- Provide adequate amount of classroom space for all students by closing the school whose adjacent schools have adequate classroom space to house the incoming students.
- Provide adequate acreage for all students by closing the school that has adjacent schools with adequate acreage to hold the incoming students.
- Provide adequate core facilities for students by closing the school that has adjacent schools with adequate core facilities to hold the incoming students.

Factors to evaluate:

1. Ability of the adjacent receiving schools to house incoming students in current existing classrooms
2. Ability of the adjacent receiving schools' acreage to accommodate incoming students
3. Ability of the adjacent receiving schools' core facilities to accommodate incoming students

Background information needed to obtain the above factors:

1. Classroom capacity (at current 24:1 and potential 30:1 ratio or other)
2. Number of classrooms needed to house incoming students
3. Number of portable classrooms that would have to be added to house students in receiving schools (classroom impact)
4. Site acreage and its comparison to CDE School Site Analysis and Guidelines acreage recommendations
5. Site capacity based on acreage
6. Core facility capacity
7. Classroom utilization percentage (enrollment to classroom capacity at Maximum student:teacher ratio)
8. Site utilization percentage (enrollment to site capacity)
9. Core facility utilization percentage (enrollment to core facility capacity)

Facilities Impacts:

Philosophical/Goal Statement #3

- Provide adequate facilities for all students by closing the school whose adjacent schools are adequate in condition. Factors to evaluate:

1. Year school was built or modernized
2. Percentage of permanent and portable classrooms
3. Number of leased portable classrooms
4. Number of portable classrooms over 20 years of age or not modernized

Background information also needed to obtain the above factors:

Number of permanent classrooms

Number of portable classrooms and ownership

Maintenance costs explanation

Facilities Impacts:

(Also Educational Impacts)

Philosophical/Goal Statement #4

- Provide education and services for special education (special day class) students in an appropriate environment with adequate facilities in receiving schools. Factors to evaluate (in matrix):

1. Ability of schools to provide services to special education students from closed schools

Background information needed to obtain the above factors:

1. Number and category of affected SDC students per school
2. Classroom capacity of all schools, not just adjacent schools
3. Analysis and explanation from special education director/department

Enrollment Impacts:

Philosophical/Goal Statement #5

- Cause the least amount of disruption possible by closing the school with the lowest enrollment. Factors to evaluate:

1. Enrollment (October 2009)
2. One-year projected enrollment

Background Information:

1. Five-year projected enrollment

Educational Program Impacts:

Philosophical/Goal Statement #6

- Provide students with education in higher-performing schools by closing the school with the lowest academic performance. Factors to evaluate:

1. 2009 Academic Performance Index (API) score
2. Percent gain 2010 to 2011 (one-year change) in Adequate Yearly Performance (AYP) in English/language arts and in math
3. Percent gain 2006 to 2011 (five-year change) in AYP in English/language arts and in math

Educational Program Impacts:

(Also Facilities Impacts)

Philosophical/Goal Statement #7

- Provide students with the education and services they currently have as much as possible by closing the school that has adjacent or other schools that can provide those services and programs for the receiving students.

Factors to evaluate:

1. Ability of schools to provide other services to students from closed schools
2. Special program funding transferability to receiving schools

Background information needed to obtain the above factors:

1. Classroom capacity of adjacent schools
2. Program information on all programs, including, but not limited to: Title I, GATE

Transportation/Distance/Safety Impacts:

(Also Facilities Impacts)

Philosophical/Goal Statement #8

- Provide education and services for general education students and special education students in a manner that provides goals of classroom dispersal balanced with transportation costs and types and numbers of classes needed.

Factors to evaluate:

1. Ability of schools to provide services to students from closed schools

Background Information needed to obtain the above factors:

1. Number and category of affected students per school
2. Transportation analysis from transportation department

Transportation/Distance/Safety Impacts:

(Also Facilities Impacts)

Philosophical/Goal Statement #9

- Keep students as relatively close as possible to their neighborhood.

Factors to evaluate:

1. Number of students living within one mile of school
2. Percentage of students living within one mile of school
3. Percentage of students who live within attendance area
4. Average distance traveled to school per student

Background information needed to obtain the above factors:

1. Intradistrict transfers
2. Interdistrict transfers
3. Open enrollment
4. Title I parent choice transfer

Transportation/Distance/Safety Impacts:

(Also Facilities Impacts)

Philosophical/Goal Statement #10

Ensure that students have to cross the fewest major physical barriers possible, such as multilane arterial roads.

Factors to evaluate:

1. Number of major roads and freeways that students from closed school would need to cross to reach receiving schools

Level	Forecasts			
	12-13	13-14	14-15	15-16

Plumas Unified K-6	1066	1067	1042	1025
Chester	181	175	175	171
Kindergarten	30	29	25	28
1st	31	30	29	25
2nd	28	33	32	31
3rd	20	24	28	27
4th	28	19	22	26
5th	17	23	16	18
6th	27	17	23	16
Greenville	123	123	122	121
Kindergarten	25	24	21	23
1st	22	21	20	18
2nd	17	21	20	19
3rd	21	16	20	19
4th	16	20	15	19
5th	12	14	17	13
6th	10	7	9	10
Taylorsville	39	34	28	14
Kindergarten	0	0	0	0
1st	0	0	0	0
2nd	4	0	0	0
3rd	10	5	0	0
4th	13	9	5	0
5th	7	14	10	5
6th	5	6	13	9
Pioneer/Quincy	380	376	363	356
Kindergarten	54	51	45	50
1st	56	56	53	47
2nd	46	50	50	47
3rd	56	45	49	49
4th	58	62	49	54
5th	55	56	60	48
6th	55	56	57	61
Carmichael	343	359	354	363
Kindergarten	59	56	49	54
1st	57	56	53	46
2nd	46	57	56	53
3rd	54	48	60	58

4th	40	50	45	56
5th	52	41	51	46
6th	35	51	40	50

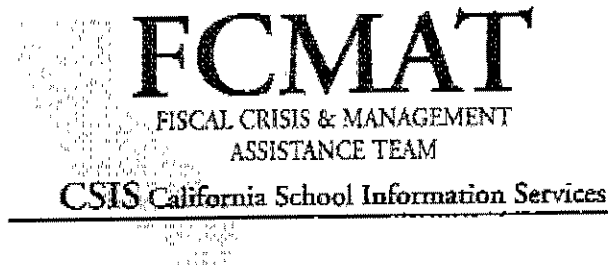
Level	12-13	13-14	14-15	15-16

Plumas Unified 7-12	886	839	820	818
Chester Jr/Sr	192	175	160	155
7th	33	29	22	29
8th	24	31	28	21
9th	27	24	31	28
10th	35	27	24	31
11th	33	32	24	22
12th	40	32	31	24
Greenville Jr/Sr	101	93	92	98
7th	13	21	21	25
8th	21	12	19	19
9th	16	21	12	19
10th	15	15	19	11
11th	14	11	11	14
12th	22	13	10	10
Quincy Jr/Sr	339	344	335	332
7th	61	52	55	54
8th	53	62	53	56
9th	67	53	62	53
10th	59	67	53	62
11th	59	54	61	49
12th	40	56	51	58
Portola Jr/Sr	246	216	215	224
7th	45	33	51	52
8th	45	37	27	42
9th	42	45	37	27
10th	36	38	41	34
11th	37	30	32	34
12th	41	33	27	35
Almanor Con HS	2	5	7	4
7th	0	0	0	0
8th	0	0	0	0
9th	0	0	0	0
10th	0	2	3	1
11th	1	1	2	1
12th	1	2	2	2
Jim Becwourth Cont HS	6	6	11	5

7th	0	0	0	0
8th	0	0	0	0
9th	0	0	1	0
10th	3	3	2	1
11th	2	1	5	1
12th	1	2	3	3

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 0000 - Unrestricted
Revenues: Revenue Limit Sources (8010 - 8099)

Name	Object Code	FCMAT			District (item 10 MYP calc)			Differnece +/-		
		Base Year 2011 - 12	Year 1 2012 - 13	Year 2 2013 - 14	Base Year 2011 - 12	Year 1 2012 - 13	Year 2 2013 - 14	Base Year	Year 1 2012 - 13	Year 2 2013 - 14
Revenue Limit Sources	8010 - 8099	\$15,107,475.00	\$14,073,389.00	\$13,146,123.00	\$15,106,730.00	\$14,118,273.00	\$13,366,612.00	(\$745.00)	\$44,884.00	\$220,489.00
Principal Apportionment	8010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit State Aid-Current Year	8011	(\$255.00)	(\$12,887.00)	(\$12,887.00)	(\$255.00)	\$0.00	\$0.00	\$0.00	\$12,887.00	\$12,887.00
Charter Schools General Purpose Entitlement- State Aid	8015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit State Aid-Prior Years	8019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Relief Subventions	8020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Homeowners' Exemption	8021	\$148,419.00	\$148,419.00	\$148,419.00	\$148,419.00	\$139,514.00	\$132,539.00	\$0.00	(\$8,905.00)	(\$15,880.00)
Timber Yield Tax	8022	\$95,000.00	\$60,000.00	\$60,000.00	\$95,000.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
Other Subventions/In-Lieu Taxes	8029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
County and District Taxes	8040	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Secured Rolls Tax	8041	\$15,848,549.00	\$14,862,095.00	\$13,934,829.00	\$15,848,549.00	\$14,897,636.00	\$14,152,755.00	\$0.00	\$35,541.00	\$217,926.00
Unsecured Roll Taxes	8042	\$336,419.00	\$336,419.00	\$336,419.00	\$336,419.00	\$316,234.00	\$300,422.00	\$0.00	(\$20,185.00)	(\$35,997.00)
Prior Years' Taxes	8043	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$11,750.00	\$11,163.00	\$0.00	(\$750.00)	(\$1,337.00)
Supplemental Taxes	8044	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Education Revenue Augmentation Fund (ERAF)	8045	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplemental ERAF	8046	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Redevelopment Funds	8047	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit Transfers	8090	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit Transfers	8091	(\$349,707.00)	(\$349,707.00)	(\$349,707.00)	(\$349,706.00)	(\$318,900.00)	(\$300,306.00)	\$1.00	\$30,807.00	\$49,401.00
PERS Reduction Transfer	8092	\$49,511.00	\$49,511.00	\$49,511.00	\$48,765.00	\$45,000.00	\$43,000.00	(\$746.00)	(\$4,511.00)	(\$6,511.00)
Custom Object	8093	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custom Object	8094	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custom Object	8095	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers to Charter Schools In-Lieu of Property Taxes	8096	(\$1,032,961.00)	(\$1,032,961.00)	(\$1,032,961.00)	(\$1,032,961.00)	(\$1,032,961.00)	(\$1,032,961.00)	\$0.00	\$0.00	\$0.00
Property Taxes Transfers	8097	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
March 15, 2012**

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Plumas Unified School District, hereinafter referred to as the District, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. The District has requested that the Team provide for the assignment of professionals to study specific aspects of the Plumas Unified School District operations. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

In keeping with the provisions of AB1200, the County Superintendent will be notified of this agreement between the District and FCMAT and will receive a copy of the final report. The final report will be published on the FCMAT website.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are to:

The Plumas Unified School District is requesting the FCMAT Team to assist the district in completing a multi-year financial projection using the 2011-12 2nd Interim Financial Report as the base line document. FCMAT will validate the district's budget assumptions including but not limited to school closure and staffing reductions and make recommendations, if any to assist the district in sustaining their financial solvency.

B. Services and Products to be Provided

Orientation Meeting - The Team will conduct an orientation session at the District to brief District management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

On-site Review - The Team will conduct an on-site review at the District office and at school sites if necessary.

1. Exit Report - The Team will hold an exit meeting at the conclusion of the on-site review to inform the District of significant findings and recommendations to that point.
2. Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
3. Draft Reports - Electronic copies of a preliminary draft report will be delivered to the District administration for review and comment.
4. Final Report - Electronic copies of the final study report will be delivered to the District administration following completion of the review. Written copies are available by contacting the FCMAT office.
5. Follow-Up Support - Six months after the completion of the study, FCMAT will return to the District, if requested, to confirm the District's progress in implementing the recommendations included in the report, at no cost. Status of the recommendations will be documented to the District in a FCMAT Management Letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- | | |
|----------------------------|-------------------------|
| <i>A. Margaret Rosales</i> | <i>FCMAT Consultant</i> |
| <i>B. Eric D. Smith</i> | <i>FCMAT Consultant</i> |
| <i>C. Lynn Kamph</i> | <i>FCMAT Consultant</i> |

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$500.00 per day for each Team Member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc. The District will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the District.

Based on the elements noted in section 2 A, the total cost of the study is estimated at \$15,000.

- C. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT services are payable to Kern County Superintendent of Schools - Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The District will provide office and conference room space while on-site reviews are in progress.
- B. The District will provide the following (if requested):
 - 1. A map of the local area
 - 2. Existing policies, regulations and prior reports addressing the study request
 - 3. Current or proposed organizational charts
 - 4. Current and two (2) prior years' audit reports
 - 5. Any documents requested on a supplemental listing
 - 6. Any documents requested on the supplemental listing should be provided to FCMAT in electronic format when possible.
 - 7. Documents that are only available in hard copy should be scanned by the district and sent to FCMAT in an electronic format.
 - 8. All documents should be provided in advance of field work and any delay in the receipt of the requested documentation may affect the start date of the project.

- C. The District Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The District shall take appropriate steps to comply with EC 45125.1(c).

6. **PROJECT SCHEDULE**

The following schedule outlines the planned completion dates for key study milestones:

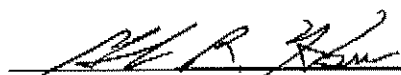
<i>Orientation:</i>	<i>to be determined</i>
<i>Staff Interviews:</i>	<i>to be determined</i>
<i>Exit Interviews:</i>	<i>to be determined</i>
<i>Preliminary Report Submitted:</i>	<i>to be determined</i>
<i>Final Report Submitted:</i>	<i>to be determined</i>
<i>Board Presentation:</i>	<i>to be determined</i>
<i>Follow-Up Support:</i>	<i>if requested</i>


7. **CONTACT PERSON**

Name of contact person: Glenn Harris, Superintendent

Telephone: (530) 283-6500 x217 FAX: (530) 394-0568 cell

E-Mail: gharris@pcoe.k12.ca.us FAX: (530) 283-6509


Glenn Harris, Superintendent
Plumas Unified School District
Date 3-15-12


Anthony L. Bridges, CFE
Deputy Executive Officer
Fiscal Crisis and Management Assistance Team
Date March 15, 2012