

SACS BUDGET FORMS

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Required Forms

- FUND FORMS (ALL FUNDS)
- FORM A – Average Daily Attendance
- FORM CEB – Current Expense Formula
- FORM SIAB – Summary of Interfund Activities
- FORM RL – Revenue Limit Summary
- FORM MYP – Multiyear Projections
- FORM CS – Criteria and Standards Review
- FORM CASH – or alternate cash flow projection
- FORM CB – Budget Certification
- FORM CC – Workers' Compensation Certification
- TRC – Technical Review Checklist (no errors)



FORM A

Connie Vargas



Form A

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			348.11	348.11	348.11	348.11
a. Kindergarten	48.44	48.44				
b. Grades One through Three	114.91	114.91				
c. Grades Four through Six	107.01	107.01				
d. Grades Seven and Eight	64.72	64.72				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	13.03	13.03				
b. Nonpublic, Nonsectarian Schools (EC 56366(a)[7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	348.11	348.11	348.11	348.11	348.11	348.11
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366(a)[7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00

Use Actual P-2 ADA for P-2 column

Use ADA you expect to earn in the 2012-13 Budget columns

ADA should match ADA on Form RL



Form A

Make sure Line 10 includes Line 11. Don't forget to make an entry if the District has a Necessary Small School.

COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL K-12 ADA (sum lines 3, 5, and 9)	348.11	348.11	348.11	348.11	348.11	348.11
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						



Form A

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	348.11	348.11	348.11	348.11	348.11	348.11
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form FL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						



FORM CEB

Connie Vargas



Form CEB

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,661,314.00	301	0.00	303	1,661,314.00	305	0.00		307	1,661,314.00	309
2000 - Classified Salaries	469,060.00	311	0.00	313	469,060.00	315	114,822.00		317	354,238.00	319
3000 - Employee Benefits (Excluding 3800)	708,675.00	321	42,802.00	323	665,873.00	325	43,918.00		327	621,955.00	329
4000 - Books, Supplies Equip Replace. (6500)	244,289.23	331	5,600.00	333	238,689.23	335	61,093.51		337	177,595.72	339
5000 - Services . . . & 7300 - Indirect Costs	812,706.93	341	188,573.97	343	624,132.96	345	30,415.00		347	593,717.96	349
				TOTAL	3,659,069.19	365			TOTAL	3,408,820.68	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 4137.2.

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



Kern County
Superintendent of Schools
 Office of Christine Lizardi Frazier...advocates for children



Form CEB

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	1,447,173.00	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	158,237.00	380
3. STRS.....	3101 & 3102	114,879.00	382
4. PERS.....	3201 & 3202	22,192.00	383
5. QASDI - Regular, Medicare and Alternative.....	3301 & 3302	32,811.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	230,531.00	385
7. Unemployment Insurance.....	3501 & 3502	23,686.00	390
8. Workers' Compensation Insurance.....	3601 & 3602	15,653.00	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00	
10. Other Benefits (EC 22310).....	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		2,045,162.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....		2,045,162.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		60.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	60.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	3,408,820.68
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00



Kern County
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FORM SIAB

Connie Vargas



Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9910	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					330,922.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Form SIAB

Description	Direct Costs - Inerfund		Indirect Costs - Inerfund		Inerfund Transfers In 8900-8929	Inerfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	330,922.00	330,922.00		



Kern County
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FORM RL

Jordan Aquino



Form RL

PART 1 – Base Revenue Limit

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	A	D
2. Inflation Increase	0041	B	E
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	C	F

Instructions for PART 1

- A.** Input your prior year BRL in 2011-12
- B.** Input your inflation increase (\$137, \$164, \$212)
- C.** Automatically calculated
- D.** This amount will be the same as C.
- E.** Input your inflation increase (\$203, \$243, \$212)
- F.** This amount will be calculated automatically



FORM RL

PART 2 – Revenue Limit Subject to Deficit

REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	I	P
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	J	Q
c. Revenue Limit ADA	0033	K	R
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	L	S
6. Allowance for Necessary Small School	0489	M	T
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	N	U
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	O	V



FORM RL

PART 2 – Revenue Limit Subject to Deficit (Con' t.)

Instructions for PART 2

- I. This amount will be pulled from C
- J. Input AB 851 Add-on (07-08 Meals for Needy and BTS total divided by 07-08 ADA then adjusted for inflation)
- K. Input your Revenue Limit ADA (Current year or prior year, whichever is greater)
- L. This amount will be calculated automatically
- M. Input allowance for necessary small school allowance (Maricopa, Sierra Sands, Caliente, Mojave, Muroc, Blake, Linns Valley)
- N. Not for Kern County School Districts**
- O. This amount will be calculated automatically
- P. This amount will be pulled from F
- Q. Input AB 851 Add-on
- R. Input your Revenue Limit ADA (Current year or prior year, whichever is greater)
- S. This amount will be automatically calculated
- T. Input allowance for necessary small school allowance (Maricopa, Sierra Sands, Caliente, Mojave, Muroc, Blake, Linns Valley)
- U. Not for Kern County School Districts**
- V. This amount will be calculated automatically



FORM RL

PART 3 – Deficit Calculation

DEFICIT CALCULATION

16. Deficit Factor	0281	W	Y
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 15)	0284	X	Z

Instructions for PART 3

W. Input the 2011-12 deficit factor – .20602 (20.602%)

X. Automatically calculated

Y. Input the 2012-13 deficit factor – .22272 (22.72%)

Z. Automatically calculated



PART 4 – Other RL Items

OTHER REVENUE LIMIT ITEMS

18. Unemployment Insurance Revenue	0060	a	e
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	b	f
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS			
(Sum Lines 18 and 22, minus Lines 19 through 21)	---	c	g
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	d	h

Instructions for PART 4

- a. Input total of objects 35x1 and 35x2 for all funds minus your SUI cost in 1975-76
- b. Input PERS Reduction calculated amount
- c. Automatically calculated
- d. Automatically calculated
- e. Input total of objects 35x1 and 35x2 for all funds minus your SUI cost in 1975-76
- f. Input PERS Reduction calculated amount for 2012-13
- g. Automatically calculated
- h. Automatically calculated



FORM RL

PART 5 – Other RL Items

REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	i	o
26. Miscellaneous Funds	0588		
	0589,		
27. Community Redevelopment Funds	0721	j	p
28. Less: Charter Schools In-lieu Taxes	0595	k	q
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	l	r
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	m	s
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	n	t



FORM RL

PART 5 – Other RL Items (Con' t)

Instructions for PART 5

- i. Input your 2011-12 P-2 property tax (found on District Advisory Services website)
- j. Input your estimated community redevelopment funds for 2011-12 (found on CDE website)
Applies only to Arvin, Bakersfield City, Delano, McFarland, Mojave, Richland, Sierra Sands Taft City , Taft Union, Tehachapi, Wasco Union Elementary, Wasco Union High
- k. Input in-lieu Charter School taxes, if any
- l. Automatically calculated
- m. Unified school converted from public to charter on or after July 1, 2006 (RL deduction)
- n. Automatically calculated
- o. Input your 2012-13 estimated property tax (i.e. estimate 1% - 2% increase from 11-12 base)
- p. Input your estimated community redevelopment funds for 2012-13
Applies only to Arvin, Bakersfield City, Delano, McFarland, Mojave, Richland, Sierra Sands, Taft City , Taft Union, Tehachapi, Wasco Union Elementary, Wasco Union High
- q. Input in-lieu Charter School taxes estimate, if any
- r. Automatically calculated
- s. Unified school converted from public to charter on or after July 1, 2006 (RL deduction)
- t. Automatically calculated



PART 6 – Other Items

OTHER ITEMS

32. Less: County Office Funds Transfer	0458	u	aa
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	v	bb
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	w	cc
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	x	dd
43. Less: Revenue Limit State Apportionment Receipts	---	y	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	z	



FORM RL

PART 6 – Other RL Items (Con' t)

Instructions for PART 5

u. Input transfer required for County ADA – SPED, NPS, Community School

v. **Input the \$441 per ADA (TRIGGER REDUCTION if Tax Initiative fails)**

w. Automatically calculated

x. Automatically calculated

y. Automatically calculated

z. Automatically calculated

aa. Input transfer required for County ADA – SPED, NPS, Community School

bb. **Input the \$441 per ADA (TRIGGER REDUCTION if Tax Initiative fails)**

cc. Automatically calculated

dd. Automatically calculated



FORM RL

PART 7 – Other Non-RL Items

OTHER NON-REVENUE LIMIT ITEMS		2011-12	2012-13
45. Core Academic Program	9001	Tier III	Tier III
46. California High School Exit Exam	9002	Tier III	Tier III
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	Tier III	Tier III
48. Apprenticeship Funding	0570	Tier III	Tier III
49. Community Day School Additional Funding	3103, 9007	Tier III	Tier III

Instructions for PART 7

Input your supplemental hourly program funds if you receive them. Reminder that funding for the programs above have been included in the Tier III programs and have been considered unrestricted and available for any purpose. These items are not considered revenue limit and are deposited in object code 8590.



MULTIYEAR PROJECTION

Jennifer Noga



Multiyear Projections (MYP)

- Trends
- Revenues
- Expenditures
- Deficit Spending
- Financial Obligation
 - Current and two subsequent fiscal years



Form MYP - Unrestricted

Kern County		Multiyear Projections Unrestricted			Form MYP	
Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099					
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		0.00	0.00%		0.00%	
b. AB 851 Add-on (Meals, BTS, Special Adi.) (Form RL, line 5b, ID 0719)		0.00	0.00%		0.00%	
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		0.00	0.00%		0.00%	
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		0.00	0.00%	0.00	0.00%	0.00
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		0.00	0.00%	0.00	0.00%	0.00
g. Deficit Factor (Form RL, line 16)		0.00000	0.00%	0.00000	0.00%	0.00000
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		0.00	0.00%	0.00	0.00%	0.00
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		0.00	0.00%		0.00%	
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299		0.00%		0.00%	
3. Other State Revenues	8300-8599		0.00%		0.00%	
4. Other Local Revenues	8600-8799		0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929		0.00%		0.00%	
b. Other Sources	8930-8979		0.00%		0.00%	
c. Contributions	8980-8999		0.00%		0.00%	
6. Total (Sum lines A1l thru A5)		0.00	0.00%	0.00	0.00%	0.00

NEW



Form MYP - Unrestricted

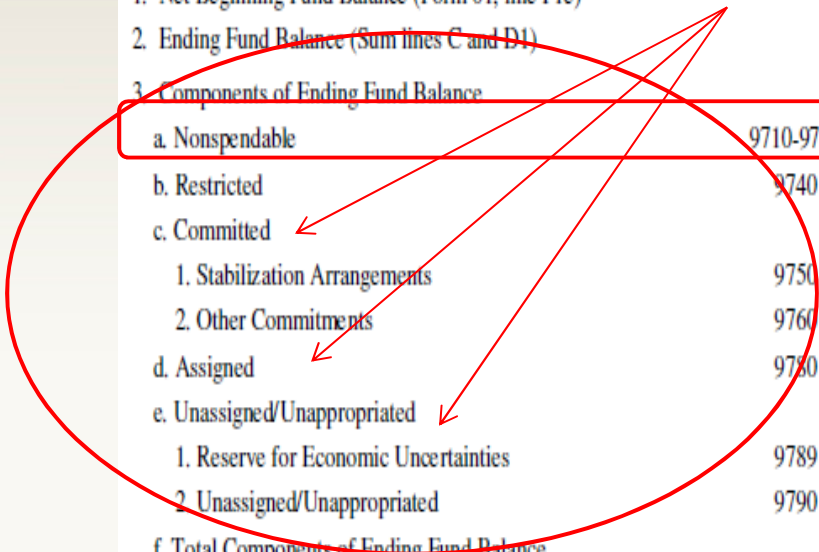
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
a. Base Salaries			0.00		0.00		
b. Step & Column Adjustment							
c. Cost-of-Living Adjustment							
d. Other Adjustments							
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		0.00%	0.00	0.00%	0.00	
2. Classified Salaries							
a. Base Salaries			0.00		0.00		
b. Step & Column Adjustment							
c. Cost-of-Living Adjustment							
d. Other Adjustments							
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999		0.00%	0.00	0.00%	0.00	
3. Employee Benefits	3000-3999		0.00%		0.00%		
4. Books and Supplies	4000-4999		0.00%		0.00%		
5. Services and Other Operating Expenditures	5000-5999		0.00%		0.00%		
6. Capital Outlay	6000-6999		0.00%		0.00%		
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%		0.00%		
8. Other Outgo - Transfers of Indirect Costs	7300-7399		0.00%		0.00%		
9. Other Financing Uses							
a. Transfers Out	7600-7629	NEW	0.00%		0.00%		
b. Other Uses	7630-7699		0.00%		0.00%		
10. Other Adjustments (Explain in Section F below)							
11. Total (Sum lines B1 thru B10)			0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)			0.00		0.00		0.00



Form MYP - Unrestricted

C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00	0.00	0.00
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00	0.00	0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00	0.00	0.00
3. Components of Ending Fund Balance				
a. Nonspendable	9710-9719	0.00		
b. Restricted	9740			
c. Committed				
1. Stabilization Arrangements	9750			
2. Other Commitments	9760	0.00		
d. Assigned	9780	0.00		
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789	0.00		
2. Unassigned/Unappropriated	9790		0.00	0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00	0.00	0.00

GASB 54



Form MYP - Unrestricted

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		0.00		0.00		0.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

You must manually input Fund 17 reserves in the two out years

Now requires an explanation of the adjustments from the previous section . Be as detailed as necessary.



Form MYP - Restricted

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099		0.00%		0.00%	
2. Federal Revenues	8100-8299		0.00%		0.00%	
3. Other State Revenues	8300-8599		0.00%		0.00%	
4. Other Local Revenues	8600-8799		0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929		0.00%		0.00%	
b. Other Sources	8930-8979		0.00%		0.00%	
c. Contributions	8980-8999		0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		0.00	0.00%	0.00	0.00%	0.00

NEW



Form MYP - Restricted

B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			0.00		0.00	
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries			0.00		0.00	
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999		0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999		0.00%		0.00%	
4. Books and Supplies	4000-4999		0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999		0.00%		0.00%	
6. Capital Outlay	6000-6999		0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399		0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629		0.00%		0.00%	
b. Other Uses	7630-7699		0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00

NEW



Form MYP - Restricted

C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
1. Reserve for Economic Uncertainties						
2. Unassigned/Unappropriated				0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
2. Unassigned/Unappropriated						
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

GASB 54

Ending Fund Balance should not be negative.



Form MYP - Restricted

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

← **Now requires an explanation of the adjustments from the previous section . Be as detailed as necessary.**



Form MYP – Unrestricted/Restricted

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-19	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00

New

Pre-Populated



Form MYP – Unrestricted/Restricted

Blank District Form (may contain zeros)

July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Unrestricted/Restricted

00 00002 000
Form

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z		Data entry required		Data entry required	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		0.00		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.00%		0.00%		0.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Response required				
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		0.00		ADA must be entered		ADA must be entered
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		0.00		0.00		0.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		0.00		0.00		0.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		62,000.00		62,000.00		62,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		62,000.00		62,000.00		62,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		NO		NO		NO

If you have negative restricted fund balances you must input them here

ADA Pulls from Form A Estimated P2 Column

Manual Input of district projected actual ADA for that year, not RL ADA, if declining ADA district. This information is what pulls into C&S for Actual ADA/CBEDS ratios



Assumptions

- ADA Trends
- Revenue Projections
- Expenditure Projections
- Adjustments
- Deficit Spending
 - Contingency Plans



CRITERIA AND STANDARDS

Debbie Riedmiller



Overview

Three Components to the C & S

- Criteria & Standards
- Supplemental Information
- Additional Fiscal Indicators

Complete C&S last, as data is extracted from other forms

- Minimize data input, ensure consistency
- Make sure enrollment data is accurate for prior years
- COE reviews for accuracy and reasonability

Official Budget File may be imported into 2012SACCSALL

- Be accurate in the data input
- Save time and manual entry on Unaudited Actual and Interim Reports



Form 01CS, Page 1

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	371.78	377.30	N/A	Met
Second Prior Year (2010-11)	371.78	377.98	N/A	Met
First Prior Year (2011-12)	371.78	348.11	6.4%	Not Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	348.11			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met) Unexpected decline in enrollment occurred.

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Enter ADA from
Prior Year
Budget CS

Estimated ADA
extracted from
Form RL

If Standard
"Not Met" must
enter
explanation



Form 01CS, Page 2

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status	
Third Prior Year (2009-10)		381	386	N/A	Met
Second Prior Year (2010-11)		379	372	1.8%	Met
First Prior Year (2011-12)		370	373	N/A	Met
Budget Year (2012-13)		366			

Enter projected enrollment from prior year Budget CS

Enter actual enrollment from CBEDS

If standard "Not Met" must enter explanation

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)



Form 01CS, Page 3

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	371	386	96.1%
Second Prior Year (2010-11)	352	372	94.6%
First Prior Year (2011-12)	348	373	93.3%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

Extracted from
Form A

Extracted from
previous page

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	348	366	95.1%	Met
1st Subsequent Year (2013-14)	348	366	95.1%	Met
2nd Subsequent Year (2014-15)	348	366	95.1%	Met

Extracted from
Form A and
MYP

Extracted from
CS 2

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

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

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

Explanation:
(required if NOT met)



Form 01CS, Page 4

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,258.67	6,461.67	6,461.67	6,461.67
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,969.26	5,022.53	5,022.53	5,022.53
d. Prior Year Funded BRL per ADA		4,969.26	5,022.53	5,022.53
e. Difference (Step 1c minus Step 1d)		53.27	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.07%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	348.11	348.11	348.11	348.11
b. Prior Year Revenue Limit (Funded) ADA		348.11	348.11	348.11
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		1.07%	0.00%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

BRL and ADA
Extracted from
Form RL and
MYP



Form 01CS, Page 4

If Basic Aid District, input property taxes

4A2. Alternate Revenue Limit Standard - Basic Aid				
DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.				
Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)				
	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	2,025,596.00	2,025,596.00	2,025,596.00	2,025,596.00
Percent Change from Previous Year		0.00%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

If NSS, all data are extracted

4A3. Alternate Revenue Limit Standard - Necessary Small School			
DATA ENTRY: All data are extracted or calculated.			
Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)			
	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A



Form 01CS, Page 5

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	1,969,388.00	1,969,388.00	1,969,388.00	1,969,388.00
District's Projected Change in Revenue Limit:		0.00%	0.00%	0.00%
Basic Aid Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

Enter Revenue Limit in 1st & 2nd Subsequent Year

Enter explanation if standard "Not Met"

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)



Form 01CS, Page 6

5A Data is extracted from Form 01

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2009-10)	1,569,279.65	2,023,277.71	77.6%
Second Prior Year (2010-11)	1,704,899.64	2,141,691.94	79.6%
First Prior Year (2011-12)	1,693,072.00	2,129,555.97	79.5%
	Historical Average Ratio:		78.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.9% to 82.9%	74.9% to 82.9%	74.9% to 82.9%

Data is extracted from Form 01 and MYP

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2012-13)	1,695,986.00	2,155,819.97	78.7%	Met
1st Subsequent Year (2013-14)	1,567,557.00	2,012,976.00	77.9%	Met
2nd Subsequent Year (2014-15)	1,584,457.00	2,029,876.00	78.1%	Met

Provide an explanation if status is "Not Met"



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Object Range/ Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	1,011,177.96		
Budget Year (2012-13)	1,011,177.96	0.00%	No
1st Subsequent Year (2013-14)	775,264.00	-23.33%	Yes
2nd Subsequent Year (2014-15)	342,321.00	-55.84%	Yes
Explanation: (required if Yes)	Elimination of deferred revenues, elimination of one-time revenues.		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	857,252.51		
Budget Year (2012-13)	854,211.51	-0.35%	No
1st Subsequent Year (2013-14)	711,745.00	-16.68%	Yes
2nd Subsequent Year (2014-15)	711,745.00	0.00%	No
Explanation: (required if Yes)	Elimination of one-time revenues.		

All data is extracted from MYP

Must explain if standard "Not Met"



Form 01CS, Page 7

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

First Prior Year (2011-12)	96,993.00		
Budget Year (2012-13)	96,993.00	0.00%	No
1st Subsequent Year (2013-14)	31,300.00	-67.73%	Yes
2nd Subsequent Year (2014-15)	88,000.00	181.15%	Yes

Data is extracted from MYP

Explanation:
(required if Yes)

Elimination of one-time donations.

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

First Prior Year (2011-12)	249,047.23		
Budget Year (2012-13)	244,289.23	-1.91%	No
1st Subsequent Year (2013-14)	175,464.00	-28.17%	Yes
2nd Subsequent Year (2014-15)	137,464.00	-21.66%	Yes

Enter explanation for % change over standard

Explanation:
(required if Yes)

Reduced one-time expenditures related to one-time revenues.



Form 01CS, Page 8

Data is extracted from Form 01 and MYP

Enter explanation for % change over standard

Data in section 6C is extracted from section 6B

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

First Prior Year (2011-12)	794,142.93		
Budget Year (2012-13)	812,706.93	2.34%	No
1st Subsequent Year (2013-14)	646,907.00	-20.40%	Yes
2nd Subsequent Year (2014-15)	551,907.00	-14.69%	Yes

Explanation:
(required if Yes)

Eliminated one-time expenditures related to one-time revenues.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2011-12)	1,965,423.47		
Budget Year (2012-13)	1,962,382.47	-0.15%	Met
1st Subsequent Year (2013-14)	1,518,309.00	-22.63%	Not Met
2nd Subsequent Year (2014-15)	1,142,066.00	-24.78%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	1,043,190.16		
Budget Year (2012-13)	1,056,996.16	1.32%	Met
1st Subsequent Year (2013-14)	822,371.00	-22.20%	Not Met
2nd Subsequent Year (2014-15)	689,371.00	-16.17%	Not Met



Form 01CS, Page 8

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Elimination of deferred revenues, elimination of one-time revenues.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Elimination of one-time revenues.

Explanation:

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

Elimination of one-time donations.

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

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Reduced one-time expenditures related to one-time revenues.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Eliminated one-time expenditures related to one-time revenues.

Data in 6D is
extracted from
6B



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Click "No" button in response to question 1a

Data is extracted from Form 01

If standard "Not Met" put "X" in appropriate box

Enter explanation if other box is checked

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	4,332,299.16			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	4,332,299.16	43,322.99	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

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



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Data is extracted from Form 01, 17, and MYP

8A. Calculating the District's Deficit Spending Standard Percentage Levels			
DATA ENTRY: All data are extracted or calculated.			
	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	162,954.02	0.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	537,479.10	175,618.17	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			257,729.57
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	700,433.12	175,618.17	257,729.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,950,911.62	4,390,454.28	4,320,581.16
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	3,950,911.62	4,390,454.28	4,320,581.16
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	17.7%	4.0%	6.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.9%	1.3%	2.0%



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8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	(108,089.31)	2,048,277.71	5.3%	Met
Second Prior Year (2010-11)	(452,746.65)	2,141,691.94	21.1%	Not Met
First Prior Year (2011-12)	(8,177.97)	2,129,555.97	0.4%	Met
Budget Year (2012-13) (Information only)	(22,741.97)	2,155,819.97		

Data is extracted from Form 01

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Enter explanation if standard is "Not Met"

Explanation:
(required if NOT met)



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9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	564,696.30	807,372.91	N/A	Met
Second Prior Year (2010-11)	514,220.00	717,444.12	N/A	Met
First Prior Year (2011-12)	301,547.66	264,697.47	12.2%	Not Met
Budget Year (2012-13) (Information only)	256,519.50			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Data
Extracted from
Form 01 and
MYP

Enter
explanation for
standard "Not
Met"



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10. CRITERION: Reserves – All data are extracted to calculate district’s reserve standard percentage.
 10A. Data is extracted from MYP (if not, click no button.)
 10B. Data is extracted from Form 01 and MYP

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
 All other data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,332,299.16	3,592,943.00	3,206,213.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,332,299.16	3,592,943.00	3,206,213.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	173,291.97	143,717.72	128,248.52
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	62,000.00	62,000.00	62,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	173,291.97	143,717.72	128,248.52



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10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	200,000.00	143,717.72	128,248.52
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	31,277.53	87,516.35	102,931.32
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(37,693.72)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,736.07	3,736.07	3,736.07
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	197,319.88	234,970.14	234,915.91
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.55%	6.54%	7.33%
District's Reserve Standard (Section 10B, Line 7):	173,291.97	143,717.72	128,248.52
Status:	Met	Met	Met

Data is extracted from Form 01 and MYP

Enter explanation if reserve standard "Not Met"



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Click the appropriate Yes or No button

Enter an explanation for each Yes answer

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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



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Data is extracted for 2011-12 and 2012-13

Enter data for 2013-14 and 2014-15

Enter explanation if standard "Not Met"

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(434,271.00)			
Budget Year (2012-13)	(419,530.00)	(14,741.00)	-3.4%	Met
1st Subsequent Year (2013-14)	(377,000.00)	(42,530.00)	-10.1%	Not Met
2nd Subsequent Year (2014-15)	(377,000.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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



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S6A Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	51/8611	51/7434	3,145,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
GO Bonds	19	51/8611	51/7434	2,370,899

This section must match audit report

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	288,900	292,288	290,100	287,625
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bonds	110,000	125,000	145,000	164,999
Total Annual Payments:	398,900	417,288	435,100	452,624
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	Yes



Long Term Debt

Ending balance from audit report is entered in Principal Balance as of July 1, 2011 column

Principal and interest payments entered from payment schedule

F. LONG-TERM OBLIGATIONS

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2011, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 3,255,000	\$ --	\$ 110,000	\$ 3,145,000	115,000
General obligation bonds	2,435,135	--	64,236	2,370,899	74,217
Net OPEB obligation	56,800	47,042	--	103,842	--
Compensated absences *	34,979	--	25,124	9,855	--
Total governmental activities	\$ 5,781,914	\$ 47,042	\$ 199,360	\$ 5,629,596	\$ 189,217

2. General Obligation Bonds

On April 16, 2003 the district issued \$4,000,000 General Obligation Bonds, election of 2002, Series 2003A bonds. The interest rate ranges from 2.0% to 5.75%.

Year Ending June 30,--	Principal	Interest	Total
2012	\$ 115,000	\$ 173,900	\$ 288,900
2013	128,000	187,288	315,288
2014	130,000	180,900	310,900
2015	135,000	182,625	317,625
2016	140,000	145,200	285,200
2017	150,000	137,225	287,225
2018	160,000	128,975	288,975
2019	170,000	120,175	290,175
2020	180,000	110,825	290,825
2021	190,000	100,925	290,925
2022	200,000	90,475	290,475
2023	210,000	79,475	289,475
2024	220,000	67,925	287,925
2025	235,000	55,825	290,825
2026	245,000	42,900	287,900
2027	260,000	29,425	289,425
2028	275,000	15,125	290,125
Totals	\$ 3,145,000	\$ 1,770,388	\$ 4,915,388



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Enter data from audit report

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)
- 2. For the district's OPEB:
 - a. Are they lifetime benefits?
 - b. Do benefits continue past age 65?

- 3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

- 4. OPEB Liabilities
 - a. OPEB actuarial accrued liability (AAL)
 - b. OPEB unfunded actuarial accrued liability (UAAL)
 - c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
 - d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	74,161.00	74,161.00	74,161.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	42,802.00	42,802.00	42,802.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	42,802.00	42,802.00	42,802.00
d. Number of retirees receiving OPEB benefits	7	7	7



OPEB Liability

Annual OPEB Cost is as follows:

Fiscal Year Ended	Annual OPEB Cost	Annual Contribution	Percentage Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2009	\$ 74,161	\$ 47,887	65%	\$ 26,274
June 30, 2010	74,161	43,635	59%	30,526
June 30, 2011	74,161	27,119	37%	47,042
	<u>\$ 222,483</u>	<u>\$ 118,641</u>		<u>\$ 103,842</u>

Enter AAL, and ARC amounts from audit in Section S7A4 and S7A5

Funded Status and Funding Progress is as follows:

Actuarial accrued liability (AAL)	\$	572,289
Actuarial value of plan assets		—
Unfunded actuarial accrued liability (UAAL)	\$	572,289
Funded ratio (actuarial value of plan assets/AAL)		0.00%
Covered payroll (active plan members)	\$	1,793,204
UAAL as a percentage of covered payroll		32%



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Enter number of certificated FTE

If MYP assumptions include staffing reductions, should be reflected here.

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	19.0	16.0	16.0	16.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.



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If negotiations are settled and public disclosure documents have been filed with KCSOS, complete questions 2-3

If negotiations are settled, and public disclosure documents have not been filed with KCSOS, complete questions 2-5.

If negotiations are not settled, complete questions 6-7

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>		
% change in salary schedule from prior year or	<input type="text"/>		
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>		
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>		
Identify the source of funding that will be used to support multiyear salary commitments:			
<input type="text"/>			

Negotiations Not Settled

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>



Form 01CS, Page 22

This section should be completed by all districts, whether or not negotiations are settled

Certificated (Non-management) Health and Welfare (H&W) Benefits		(2012-13)	(2013-14)	(2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?		Yes	Yes	Yes
2. Total cost of H&W benefits		194,888	194,888	194,888
3. Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year		0.0%	0.0%	0.0%
Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				
Certificated (Non-management) Step and Column Adjustments		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?		Yes	Yes	Yes
2. Cost of step & column adjustments		24,810	25,237	25,616
3. Percent change in step & column over prior year		2.0%	2.0%	2.0%
Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?		Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?		No	No	No



Form 01CS, Page 23

Enter classified FTE. If reducing staff, should be reflected

If negotiations are settled and public disclosure has been filed with KCSOS, complete questions 2-3. If public disclosure has not been filed complete questions 2-5.

If negotiations are not settled, complete questions 6-7

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees				
DATA ENTRY: Enter all applicable data items; there are no extractions in this section.				
	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	16.7	12.7	12.7	12.7
Classified (Non-management) Salary and Benefit Negotiations				
1. Are salary and benefit negotiations settled for the budget year?	No			
Negotiations Settled				
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:				
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO certification:				
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? If Yes, date of budget revision board adoption:				
4. Period covered by the agreement: Begin Date: End Date:				
5. Salary settlement:		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?				
One Year Agreement				
Total cost of salary settlement				
% change in salary schedule from prior year				
or				
Multiyear Agreement				
Total cost of salary settlement				
% change in salary schedule from prior year (may enter text, such as "Reopener")				
Identify the source of funding that will be used to support multiyear salary commitments:				
Negotiations Not Settled				
6. Cost of a one percent increase in salary and statutory benefits		4,456		
		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases		0	0	0



Form 01CS, Page 24

This section should be completed by all districts, whether or not negotiations are settled

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	158,345	158,345	158,345
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,041	9,222	9,407
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No



Form 01CS, Page 25

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

Enter FTE

If MYP assumptions include staffing reductions, should be reflected here.

If negotiations are settled, complete question 2.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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



Kern County
Superintendent of Schools
Office of Christine Lizardi Frazier...advocates for children



Form 01CS, Page 25

If negotiations are not settled, complete questions 3-4

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 1,965

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

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	25,838	25,838	25,838
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	2,947	2,991	3,036
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	5,700	5,700	5,700
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

This section should be completed by all districts, whether or not negotiations are settled



Form 01CS, Page 26

Click the appropriate Yes or No button.

Question A3 is completed based on Criterion 2.

Explain any Yes answers in the comment section.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes



Cash Flow Projection

Blank District Form
(may contain zeros)

July 1 Budget (Single Adoption)
2012-13 Budget
Cashflow Worksheet - Budget Year (1)

00 2 000000
Form CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH				0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			71							

ORDER REVERSED

Separated 4000 & 5000



Cash Flow Projection, Page 2

Blank District Form
(may contain zeros)

July 1 Budget (Single Adoption)
2012-13 Budget
Cashflow Worksheet - Budget Year (1)

NEW

00 2 000000
Form CASH

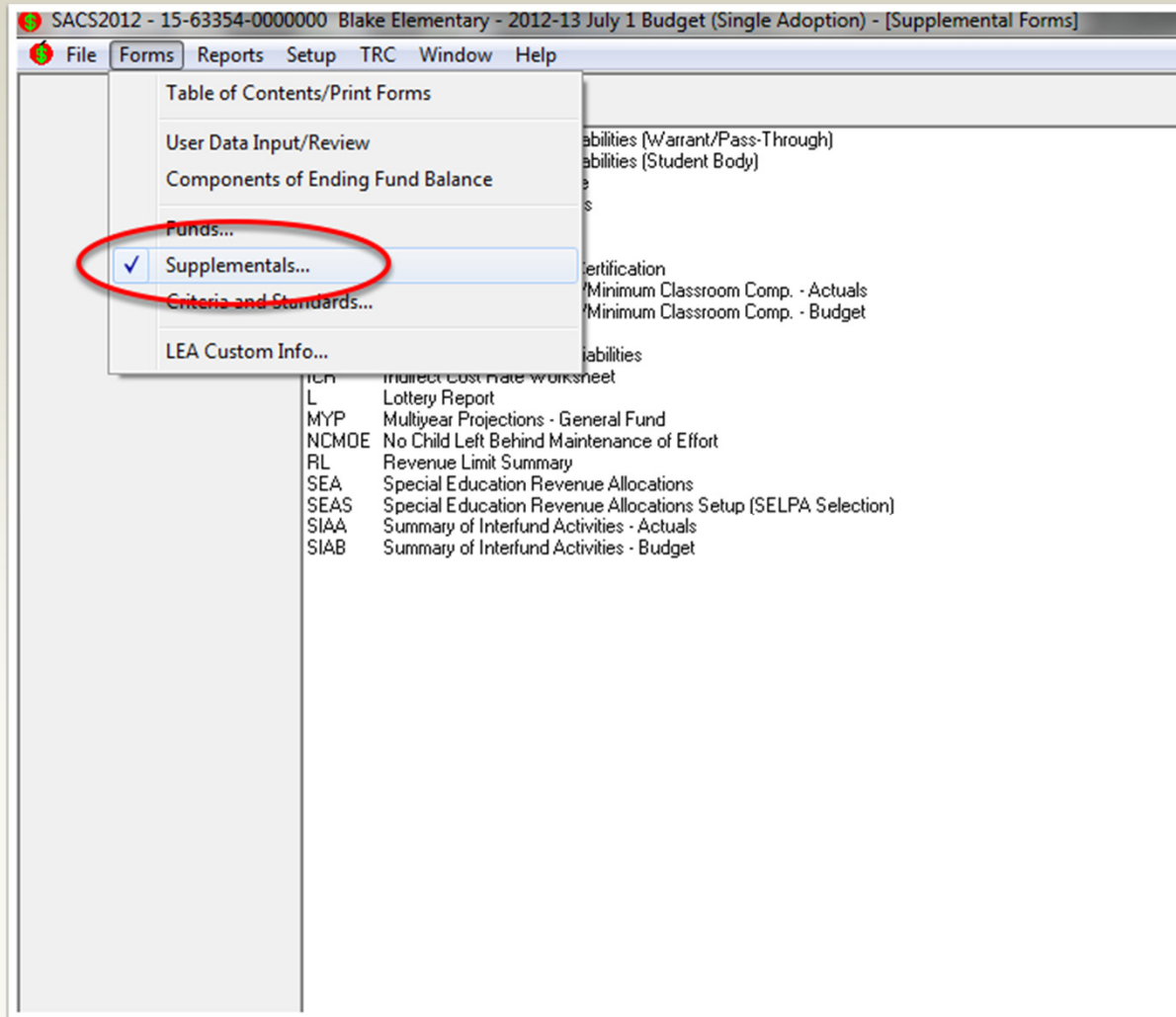
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		0.00	0.00	0.00	0.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								0.00	



BUDGET CERTIFICATION

Marcos Gamino





SACS2012 - 15-63354-0000000 Blake Elementary - 2012-13 July 1 Budget (Single Adoption) - [Supplemental Forms]

File Forms Reports Setup TRC Window Help

76A	Changes in Assets and Liabilities (Warrant/Pass-Through)
95A	Changes in Assets and Liabilities (Student Body)
A	Average Daily Attendance
ASSET	Schedule of Capital Assets
CASH	Cashflow Worksheet
CB	Budget Certification
CC	Workers' Compensation Certification
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget
CHG	Change Order Form
DEBT	Schedule of Long-Term Liabilities
ICR	Indirect Cost Rate Worksheet
L	Lottery Report
MYP	Multiyear Projections - General Fund
NCMOE	No Child Left Behind Maintenance of Effort
RL	Revenue Limit Summary
SEA	Special Education Revenue Allocations
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)
SIAA	Summary of Interfund Activities - Actuals
SIAB	Summary of Interfund Activities - Budget



CB Form

SACS2012 - 15-63354-000000 Blake Elementary - 2012-13 July 1 Budget (Single Adoption) - [CB - Budget Certification]

File Forms Reports Setup TRC Window Help

View Size: 100%

ANNUAL BUDGET REPORT:
July 1, 2012 Single Budget Adoption

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

Budget available for inspection at: _____ Public Hearing: _____

Place: _____ Place: _____
Date: _____ Date: _____
Time: _____

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: _____ Telephone: _____
Title: _____ E-mail: _____

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		
CRITERIA AND STANDARDS (continued)			Met	Not Met



WORKER'S COMPENSATION CERTIFICATION

Marcos Gamino



CC Form

SACS2012 - 15-63354-0000000 Blake Elementary - 2012-13 July 1 Budget (Single Adoption) - [CC - Workers' Compensation Certification]

File Forms Reports Setup TRC Window Help

View Size: 100%

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

School self-insured through SISC _____

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

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

For additional information on this certification, please contact:

Name: _____
Title: _____
Telephone: _____
E-mail: _____

