PALISADES CHARTER HIGH SCHOOL

8

LOS ANGELES COUNTY

PACIFIC PALISADES, CALIFORNIA

AUDIT REPORT

JUNE 30, 2012

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Aubrey W. King, CPA Richard K. Savage, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Trustees Palisades Charter High School Pacific Palisades, California

We have audited the accompanying statement of financial position of Palisades Charter High School as of June 30, 2012, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Palisades Charter High School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Palisades Charter High School as of June 30, 2012, and the results of its changes in net assets and its cash flows, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2012, on our consideration of Palisades Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole of Palisades Charter High School. The accompanying supplementary information and schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2011-12*, published by the Education Audit Appeal Panel, and is not a required part of these financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

Wilkinson Hadley King & LD., LLP

El Cajon, California December 12, 2012

PALISADES CHARTER HIGH SCHOOL STATEMENT OF FINANCIAL POSITION JUNE 30, 2012 and 2011

ASSETS

	2012	2011
Current Assets		
Cash and cash equivalents	\$ 4,685,605	\$ 3,793,563
Accounts receivable	5,845,803	5,088,780
Prepaid expense	69,609	45,645
Related party receivable	6,613	28,429
Total Current Assets	10,607,630	8,956,417
Noncurrent Assets		
Property and equipment, net	5,686,946	6,113,628
Total Assets	\$ 16,294,576	\$ 15,070,045
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 549,847	\$ 283,818
Accrued liabilities	3,353,319	2,826,772
Due to sponsoring district	250,238	838,027
Deferred revenue	2,700	7,381
Current portion of loans payable	290,591	337,388
Total Current Liabilities	4,446,695	4,293,386
Loans payable, less current portion	1,296,193	1,593,117
Total Liabilities	5,742,888	5,886,503
Commitments and Contigincies	-	-
NET ASSETS		
Unrestricted net assets:		
Board designated	3,335,942	2,712,243
General reserves	5,428,192	5,969,549
Total unrestricted net assets	8,764,134	8,681,792
Temporarily restricted net assets	1,401,579	281,750
Permanently restricted net assets	385,975	220,000
Total Net Assets	10,551,688	9,183,542
Total Liabilities and Net Assets	\$ 16,294,576	\$ 15,070,045

PALISADES CHARTER HIGH SCHOOL STATEMENT OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2012 and 2011

	Unrestricted	Temporarily Restricted	Permanently Restricted	2012 Total	2011 Totals
Revenues:					
Federal revenue	\$ 1,234,832		÷	\$ 1,234,832	\$ 2,136,254
General purpose grant	13,268,245	<i>2</i> 4	-	13,268,245	13,281,629
Categorical grant	1,448,578	.=.	-	1,448,578	1,371,314
Property tax	3,708,184	(H)	-	3,708,184	3,314,102
Other state revenue	2,510,649		-	2,510,649	2,738,368
Local revenue	964,780	1,120,281	165,975	2,251,036	945,062
Interest	36,391	-	2	36,391	63,374
Net assets released from restrictions	452	(452)	<u> </u>		
Total Revenues	23,172,111	1,119,829	165,975	24,457,915	23,850,103
Expenses:					
Salaries and wages	13,213,009		-	13,213,009	13,267,361
Employee benefits	4,501,982	-	-	4,501,982	4,233,159
Books and supplies	1,527,860		-	1,527,860	1,930,424
Services and operating expenses	3,098,103	-	-	3,098,103	3,164,959
Other	184,207		-	184,207	247,250
Interest	100,830	-		100,830	99,684
Depreciation	463,778		-	463,778	422,172
Total Expenses	23,089,769			23,089,769	23,365,009
Increase in net assets	82,342	1,119,829	165,975	1,368,146	485,094
Net assets at beginning of year	8,681,792	281,750	220,000	9,183,542	8,698,448
Net assets at end of year	\$ 8,764,134	\$ 1,401,579	\$ 385,975	\$ 10,551,688	\$ 9,183,542

PALISADES CHARTER HIGH SCHOOL STATEMENT OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012

Cash Flows From Operating Activities

	2012		2011	
Change in Net Assets:	\$	1,368,146	\$	485,094
Adjustments to reconcile change in net assets				
to net cash provided by operating activities:				
Depreciation		463,778		422,172
Decrease (increase) in operating assets:				
Accounts receivable		(757,023)		(1,514,481)
Related party receivable		21,816		10,853
Prepaid expenses		(23,964)		16,138
Increase (decrease) in operating liabilities:				
Accounts payable		266,029		(208,824)
Accrued liabilities		526,547		583,693
Deferred revenue		(4,681)		2,160
Due to sponsoring district	1	(587,789)	-	(267,030)
Net Cash Used by Operating Activities	·	1,129,580		(470,225)
Cash Flows From Investing Activities				
Purchase of property and equipment	-	(37,096)		(1,537,067)
Net Cash Used From Investing Activities		(37,096)		(1,537,067)
Cash Flows From Financing Activities				
Proceeds from issuance of debt		-		1,354,580
Repayment of debt		(343,721)		(549,322)
Net Cash Used by Financing Activities		(343,721)		805,258
Net Increase (Decrease) in Cash and Cash Equivalents		892,042		(1,202,034)
Cash and Cash Equivalents at the beginning of the year		3,793,563		4,995,597
Cash and Cash Equivalents at the end of the year	\$	4,685,605	\$	3,793,563
Interest paid during the fiscal year	\$	100,830	\$	99,684

PALISADES CHARTER HIGH SCHOOL ASSOCIATED STUDENT BODY FUND STATEMENT OF NET ASSETS JUNE 30, 2012

ASSETS		
Current Assets:		
Cash in banks	\$	162,675
Cash in savings		101,424
Cash on hand		2,355
Account receivable		7,870
Inventory	-	8,246
Total Assets	\$	282,570
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable		93,607
Accrued expenses		22,780
Amounts due student groups		165,570
Total liabilities	\$	281,957
Net Assets:		
Unrestricted		613
TOTAL LIABILITIES AND NET ASSETS	\$	282,570

PALISADES CHARTER HIGH SCHOOL ASSOCIATED STUDENT BODY FUND STATEMENT OF ACTIVITIES JUNE 30, 2012

REVENUES		
Admissions	\$	123,425
Collections		101,497
Commissions		15,772
Merchandise sales		143,768
Taxable income		27,596
Nontaxable income		26,425
Other		20,034
		458,517
Cost of sales		94,726
Total Revenues		363,791
EXPENSES		
Bank charges		1,083
Security/school police		8,088
Officials		26,749
Salaries		41,849
General		281,670
Total Expenses	~	359,439
INCREASE IN NET ASSETS		4,352
NET ASSETS (DEFICIT) AT BEGINNING OF YEAR, AS ADJUSTED		(3,739)
NET ASSETS, END OF YEAR	\$	613

PALISADES CHARTER HIGH SCHOOL NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

A. Organization and Summary of Significant Accounting Policies

Organization

Palisades Charter High School (School) is a California public charter school, organized with the mission to educate our diverse students by developing their skills and talents to help them make positive contributions to our society. A curriculum and instructional program has been created that will develop the values, skills and knowledge that each student needs for his or her future success in a technological environment and in a multicultural society. The School is funded principally through State of California public education monies received through the California Department of Education and Los Angeles Unified School District (LAUSD). The School pays Los Angeles Unified School District for its actual costs of supervisory oversight up to 3% of revenues.

Basis of Presentation

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Financial Statements for Not-for-Profit Organizations. Under (ASC) No. 958, the School is required to report information regarding its financial position and activities according to three classes of net asset: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Net assets of the School consist of the following:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of the School.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. The School currently has the following temporarily restricted net assets:

Pool loan restricted cash	\$ 280,539
Renovation and technology	1,120,000
Drama Program	1,040
Total	<u>\$ 1,401,579</u>

• Permanently restricted: These net assets are permanently restricted by donors and cannot be used by the School. As of June 30, 2012, the School has \$385,975 in permanently restricted net assets of which the earnings are to be used for Scholarships.

Use of Estimates

The preparation of combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and reported amounts of revenues and expenses during the reporting periods. Accordingly, actual results could differ from those estimates.

A. Organization and Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the School considers all highly liquid debt equity instruments purchased with an original maturity of three months or less to be cash equivalents.

Investments

The School's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments results in increases or decreases in the unrealized fair values of equity investments. Adjustments to fair values are reflected as "Unrealized gain/loss on investments" in the accompanying Statement of Activities.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation.

Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The School reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and Equipment

Property and equipment are recorded at cost, or estimated fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred. The School's policy is to evaluate the remaining lives and recoverability in light of the current conditions. It is reasonably possible that the School's estimate to recover the carrying amount of the property and equipment will change.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets.

A. Organization and Summary of Significant Accounting Policies (Continued)

Income Taxes

The School is a 501(c)(3) publicly supported nonprofit organization that is exempt from income taxes. This exemption is for all income taxes except for those assessed on unrelated business income, if any. The School is also exempt from state franchise or income tax under Section 23701d of the California Revenue and Taxation Code.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the School prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met or when the School has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

The School maintains a portion of its cash in the Los Angeles County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

B. Cash and Investments

1. Cash in County Treasury

The School maintains substantially all of its cash in the Los Angeles County Treasury as part of the common investment pool (\$2,539,670 as of June 30, 2012). The fair value of the School's position of this pool as of that date, as provided by the pool sponsor, was \$2,539,670.

B. Cash and Investments (Continued)

The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

2. Cash in Banks

Cash balances on hand and in banks (\$2,145,935 as of June 30, 2012) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

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

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

c. Concentration of Credit Risk

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

B. Cash and Investments (Continued)

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The School manages its exposure to interest rate risk by investing in the County Treasury. The School maintains an investment with the Los Angeles Investment Pool with a book value of \$2,539,670.

e. Foreign Currency

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

C. Accounts Receivable

Receivables are deemed to be fully collectible by management. As a result, no allowance for uncollectible accounts has been established. Receivables at June 30, 2012 consists of:

Federal programs	\$ 90,270
State programs	5,723,018
Local and miscellaneous	32,515
Total	\$ 5,845,803

D. Property and Equipment

Property and equipment consist of the following at June 30, 2012:

Equipment Building improvements Total	\$ 699,459 <u>8,345,686</u> 9,045,145
Less accumulated depreciation	(3,358,199)
Total property and equipment, net	\$ 5,686,946

E. Accounts Payable

Accounts payable at June 30, 2012 consisted of:

Vendors payable \$

549,847

F. Long-Term Debt

In February 2010 the School entered into a loan agreement with an individual in the amount of \$750,000 for costs associated with the School's pool project. The loan bears interest at a rate of 5.6 percent annual simple interest. Repayment of the loan plus accrued interest of \$33,835 began January 2011 and will be made quarterly through December 2018. At June 30, 2012 the principal amount due was \$566,015.

In July 2010, the School entered into two term loan facility agreements (the "Credit Facilities") with Bank of the West. Facility Agreement #1 is a 3-year fully amortizing term loan in the amount of \$354,580 used to refinance the balloon payment on the De Lage Landen Public Finance LLC loan that matured on June 30, 2010. Facility Agreement #2 is a 5.5-year term loan facility amortized over 10 years in the amount of \$1,000,000 that was used to complete the School's pool project. This term loan had a six month interest only period followed by an amortization period of 60 months plus a balloon payment of \$577,282.60 due at maturity. Both Facility Agreements are presently amortizing.

On August 24, 2010, the School entered into two interest rate swap agreements (the "Swap Agreements") with the Bank for the purpose of fixing the interest rate on the majority of the Credit Facility. The Swap Agreements effectively fixed the interest rates on 100% of Facility Agreement #1 and 90% of Facility Agreement #2 at a rate of 5.69%, the rate determined on the basis of a 3.75% LIBOR credit spread. The remaining 10% balance of Facility Agreement #2 accrues interest on the basis of the Bank's monthly LIBOR rate plus a credit spread 3.75%.

The Credit Facilities are collateralized by a UCC filing with the California Secretary of State on substantially all of the assets of the School and perfected by a Credit and Security Agreement dated July 28, 2010. Additional collateral for the Credit facilities is in the form of pledged cash on deposit with the Bank, and are reported and discussed on page 8 in the "Temporarily Restricted Net Assets of the Organization" section of the financial statements.

Repayment of the loans are as follows:

Fiscal Year Ending	
June 30,	Payments
2013	\$ 290,591
2014	168,370
2015	797,692
2016	87,832
2017	92,879
2018-2019	149,420
Total	1,586,784
Less Current Portion	(290,591)
Net Long-Term Debt	\$ 1,296,193

G. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the Public Employees' Retirement System (PERS). The School contributes directly through the Los Angeles County Office of Education (LACOE) for employee's retirement programs.

Plan Description

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

State Teachers' Retirement System (STRS)

The School's certificated employees participate in STRS. The School reports all applicable information to STRS through LACOE. The School is required to contribute 8.25% of annual eligible payroll for active plan members.

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under PERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by PERS.

The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. PERS issues a separate comprehensive annual financial report that includes required supplementary information. Copies of the PERS' annual financial report may be obtained from PERS Executive Office, 400 P Street, Sacramento, CA 95814.

The School's classified employees participate in PERS. The School reports all applicable information to PERS through the LACOE. The School is required to contribute 10.923% of annual eligible payroll for active plan members.

G. Employee Retirement System (continued)

Contributions to STRS and PERS

The School's contribution to STRS and PERS for each of the last three fiscal years are as follows:

	ST	RS	PE	RS
Year Ended	Required	Percent	Required	Percent
June 30,	Contribution	Contributed	Contribution	Contributed
2010	\$ 850,480	100%	\$ 223,658	100%
2011	\$ 740,181	100%	\$ 206,681	100%
2012	\$ 854,571	100%	\$ 228,131	100%

H. Other Post Employment Benefits

Palisades Charter High School (PCHS) provides for the continuation of retiree health benefits to eligible employees at retirement. Retiree health benefits include medical, prescription drug, dental and vision coverage. PCHS currently pays the cost of coverage for the retiree and any covered dependents during the lifetime of the retiree. Eligibility for retiree health benefits varies based on when an employee was hired. All employees hired on or after July 1, 2009 except Palisades Educational Support Personnel United (PESPU) employees hired on or after January 1, 2012, are not eligible for PCHS paid retiree health benefits.

PCHS currently provides medical, dental and vision benefits to approximately 141 eligible active employees. As of June 30, 2012 there were 9 retirees eligible for benefits.

PCHS provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by PCHS for the lifetime of the retiree. Survivors of deceased retirees may continue health coverage at their own expense. Eligibility for retiree health benefits requires the following:

*Future retiree must be enrolled in health plan prior to retirement date.

*Future retiree must be in receipt of monthly payment from STRS or PERS.

*Active employees must meet the following years of service requirements at retirement.

- Hired before 3/12/84 must have 5 consecutive years of service just prior to retirement.
- Hired after 3/11/84 but before 7/1/87 must have 10 consecutive years of service just prior to retirement.
- Hired after 6/30/87 but before 6/1/92 must have 15 consecutive years of service just prior to retirement or 20 years service with 10 years of consecutive years of service just prior to retirement.

H. Other Post Employment Benefits (continued)

- Hired after 5/31/92 age + consecutive years of qualifying service at retirement greater than or equal to 80.
- Hired after 2/28/07 age + consecutive years of qualifying service at retirement greater than or equal to 80 and at least 15 consecutive years of qualifying service at retirement.
- PESPU hired after 6/30/09, but before 1/1/2012, age + consecutive years of qualifying service at retirement greater than or equal to 85 and at least 25 consecutive years of qualifying service at retirement.

*Retiree must be enrolled in Medicare Part A if eligible; and must enroll in Part B.

All employees except PESPU employees hired on or July 1, 2009 (PESPU employees hired on or after January 1, 2012) are not eligible for PCHS-paid health benefits at retirement. Employees who defer their retirement after separation from service with PCHS are not eligible for PCHS-paid health benefits.

	Projected 6/30/2012 *		
1. Change in Benefit Obligation			
Benefit Obligation at Beginning of Year	\$	11,039,118	
Sevice Cost		689,251	
Interest Cost		660,010	
Change Due to Plan Amendments		3 2 0	
Change Due to Gain/Loss		5 4 03	
Benefits Paid	/	(77,900)	
Benefit Obligation at End of Year	\$	12,310,479	
2. Change in Plan Assets			
Fair Value of Plan Assets at Beginning of Year	\$	1 21	
Expected/Actual Return of Plan Assets		2	
Employer Contributions		77,900	
Bnefits Paid		(77,900)	
Fair Value of Plan Assets at End of Year	\$	-	
3. Funded Status 2. minus 1.	\$	(12,310,479)	
Unreconized Net Gain/Loss		*	
Unreconized Prior Service Cost		-	
Unrecognized Transition Obligation		10,487,162	
Net Amounts Recognized	\$	(1,823,317)	
4. Amount Recognized in Unrestricted Assets			
Net Actuarial Gain/Loss	\$	-	
Prior Service Cost	\$	3 - 6	
Unrecognized Net Transition Obligation	\$	10,487,162	
Net Amount Recognized	\$	10,487,162	
5. Weight Average Assumptions for Disclosure			
Discount Rate		6.0%	
Initial Healthcare Trend Rate			7.00/
Ultimate Healthcare Trend Rate		7.5% PPO/	7.0% I
Stande Houthouro Trond Rate		8.0%	

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H. Other Post Employment Benefits (continued)

	Projected 6/30/2012*	
6. Components of Net Periodic Benefit Cost		
Sevice Cost	\$	689,251
Interest Cost		660,010
Expected Return on Assets		
Amortization of Net (Gain)/Loss		<u></u>
Amortization of Prior Service Cost		<u>_</u>
Amortization of Transition Obligation		551,956
Net Periodic Postretirement Benefit Cost	\$	1,901,217
7. Effect of a 1% Increase in Healthcare Trend		
Benefit Obligation	\$	2,343,996
Total Service Cost and Interest Cost	\$	326,859
8. Effect of a 1% Decrease in Healthcare Trend		
Benefit Obligation	\$	(1,838,923)
Total Service Cost and Interest Cost	\$	(251,649)
9. Estimated Future Benefit Payments		
2011/2012-Actual	\$	67,301 (See Note I)
2012/2013	\$	117,190
2013/2014	\$	187,934
2014/2015	\$	253,477
2015/2016	\$	322,453
2016/2017	\$	380,136
2017/2018	\$	434,069
2018/2019	\$	498,926
2019/2020	\$	594,956
2020/2021	\$	690,707
2021/2022	\$	779,613

* The above information relating to the School's Other Post Employment Benefits are contained in the Palisades Charter High School Actuarial Valuation as of July 1, 2011 for the 2011-2012 fiscal year. The School will obtain a new evaluation every two years.

I. Board Designated Unrestricted Net Assets:

In response to and in anticipation of the post-retirement health benefits described in Note H, the School has designated \$3,335,942 of the unrestricted net assets to be used to meet the obligation arising from the School setting up its own post-retirement health benefit plan.

I. Board Designated Unrestricted Net Assets: (continued)

A summary of the Board designated unrestricted net assets is as follows:

Balance June 30, 2011	\$ 2,712,243
Current year designations	691,000
Current year benefits paid	(67,301)
Balance June 30, 2012	\$_3,335,942

J. Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

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

K. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through December 12, 2012, the date the financial statements were issued.

SUPPLEMENTAL INFORMATION

PALISADES CHARTER HIGH SCHOOL ORGANIZATION JUNE 30, 2012

The Palisades Charter High School (Charter #0037) was formed pursuant to Education Code 47600 under the agreement with the Los Angeles Unified School District granted in September 1993. The charter was renewed by Los Angeles Unified School District for a five year term in May 2010.

BOARD OF TRUSTEES

Name	Term and Term Expiration			
Matthew Wunder	Community Representative	2 Year Term Expires 6/30/2013		
Marike Anderson-Dam	Teacher Representative	2 Year Term Expires 6/30/2013		
Jason Cutler	Community Representative	2 Year Term Expires 6/30/2013		
Stephanie Inyama	Parent Representative	2 Year Term Expires 6/30/2012		
Lisa Kaas-Boyle	Community Representative	2 Year Term Expires 6/30/2012		
Judi Firth	Classified Representative	2 Year Term Expires 6/30/2013		
Chris Lee	Teacher Representative	2 Year Term Expires 6/30/2013		
Allison Holdorff-Polhill	Parent Representative	2 Year Term Expires 6/30/2012		
Mark Epstein	Parent Representative	2 Year Term Expires 6/30/2013		
Wendy Hagan	Teacher Representative	1 Year Term Expires 6/30/2012		
Monica Iannessa	Administrative Representative	2 Year Term Expires 6/30/2012		
Eeman Khorramian (Ex-Officio)	Student Representative	1 Year Term Expires 6/30/2012		
ADMINISTRATION				
Dr. Pamela Magee, (Ex-Officio) Executive Director/Principal				

Gregory Wood, (Ex-Officio) Chief Business Officer

PALISADES CHARTER HIGH SCHOOL SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2012

	Second Period Report		Annual Report	
Classroom Based	Original	Revised	Original	Revised
High School:				9- <u></u>
Grades 9 through 12, regular classes	2,762.01	N/A	2,741.32	N/A

N/A – There were no audit adjustments to the P2 or Annual attendance reports.

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

PALISADES CHARTER HIGH SCHOOL SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2012

<u>Classroom Based</u> Grade Level:	Minutes Requirement	2011-12 Actual Minutes	Number of Traditional Days	Status
Grade 9	60,357	65,724	175	Complied
Grade 10	60,357	65,724	175	Complied
Grade 11	60,357	65,724	175	Complied
Grade 12	60,357	65,724	175	Complied

Palisades Charter High School must maintain their instructional minutes as required by Educational Code Section 46201.

PALISADES CHARTER HIGH SCHOOL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED, JUNE 30, 2012

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifyir Number	-	Federal spenditures
U.S. Department of Education				
Passed Through State Department of Education:				
Title I*	84.010	14416	\$	255,608
Title III LEP	84.365	10084		9,448
Title II-Teacher Quality	84.367	14341		12,903
Special Education*	84.027	13379		513,572
Title II EETT	84312	14334		4,787
Total Passed Through State Department of Edu	cation			796,318
Total U.S. Department of Education				796,318
U.S. Department of Agriculture				
Passed Through State Department of Education:				
Child Nutrition: School Breakfast	10.553	13526		172,571
Child Nutrition: WSL Section 4	10.555	13391		31,893
Child Nutrition: NSC Section 11	10.555	13396		234,050
Total Child Nutrition Cluster				438,514
Total U.S. Department of Agriculture				438,514
Total Expenditures of Federal Awards			<u>\$</u>	1,234,832_

*Indicates clustered program under OMB Circular A-133 Compliance Supplement

PALISADES CHARTER HIGH SCHOOL RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED, JUNE 30, 2012

June 30, 2012 Annual Financial Report Fund Balances Modified Accrual Basis (Net Assets)	<u>\$ 5,979,824</u>
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets):	
Property and equipment (net of accumulated depreciation) understated	5,686,946
Liabilities understated	(1,115,082)
Net Adjustments and Reclassifications	4,571,864
June 30, 2012 Audited Financial Statement Fund Balances (Net Assets)	<u>\$_10,551,688</u> _

This schedule provides the information necessary to reconcile the net assets as reported in the unaudited actual report to the net assets reported on the audited financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS

P. Robert Wilkinson, CPA Brian K. Hadley, CPA Aubrey W. King, CPA Richard K. Savage, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wilkinson Hadley

King & Co. LLP

Board of Trustees Palisades Charter High School Pacific Palisades, California

We have audited the financial statements of Palisades Charter High School as of and for the year ended June 30, 2012, and have issued our report thereon dated December 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Wilkinson Habley King & LO., LLP

El Cajon, California December 12, 2012 P. Robert Wilkinson, CPA Brian K. Hadley, CPA



Aubrey W. King, CPA Richard K. Savage, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Trustees Palisades Charter High School Pacific Palisades, California

Compliance

We have audited Palisades Charter High School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of Palisades Charter High School's major federal programs for the year ended June 30, 2012. Palisades Charter High School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Palisades Charter High School's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Palisades Charter High School's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Palisades Charter High School's compliances.

In our opinion, Palisades Charter High School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Palisades Charter High School is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Palisades Charter High School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Palisades Charter High School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information of the Board of Trustees, management, others within the organization, the State Controller's Office, and federal award agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Habley King & LD., LLP

El Cajon, California December 12, 2012

P. Robert Wilkinson, CPA Brian K. Hadley, CPA Aubrey W. King, CPA Richard K. Savage, CPA

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Wilkinson Hadley

King & Co. LLP

Board of Trustees Palisades Charter High School Pacific Palisades, California

We have audited the financial statements of Palisades Charter High School (School) as of and for the year ended June 30, 2012, and have issued our report thereon dated December 12, 2012. We have also audited the School's compliance with the requirements specified in the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2011-12*, published by the Education Audit Appeals Panel, applicable to the school's statutory requirements identified below for the year ended June 30, 2012. Compliance with the requirements referred to above is the responsibility of the School's management. Our responsibility is to express an opinion on the School's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the State's audit guide *Standards and Procedures for Audits of California K-12 Local Education Agencies 2011-12* published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the state laws and regulations applicable to the items in the schedule below occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

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

Description	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	6	N/A
Teacher Certification and Misassignments	3	N/A
Kindergarten Continuance	3	N/A
Independent Study	23	N/A
Continuation Education	10	N/A
Instructional Time:		
School Districts	6	N/A
County Offices of Education	3	N/A

Description	Procedures in Audit Guide	Procedures Performed
Instructional Materials, General Requirements	8	N/A
Ratios of Administrative Employees to Teachers	1	N/A
Classroom Teacher Salaries	1	N/A
Early Retirement Incentive	4	N/A
Gann Limit Calculation	1	N/A
School Accountability Report Card	3	N/A
Public Hearing Requirement - Receipt of Funds	1	N/A
Juvenile Court Schools	8	N/A
Exclusion of Pupils - Pertussis Immunization	2	N/A
Class Size Reduction (Including Charter Schools)		
General Requirements	7	N/A
Option One	3	N/A
Option Two	4	N/A
Only One School Serving Grades K-3	4	N/A
After School Education and Safety Program		
General Requirements	4	N/A
After School	5	N/A
Before School	6	N/A
Charter Schools		
Contemporaneous Records of Attendance	3	Yes
Mode of Instruction	1	Yes
Nonclassroom-Based Instruction/Independent Study	15	N/A
Determination of Funding for Nonclassroom-Based Instruction	3	N/A
Annual Instructional Minutes - Classroom Based	4	Yes

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

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

This report is intended solely for the information and use of the Board of Trustees, Management, and regulatory and pass through agencies and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Habley King & LO., LLP

El Cajon, California December 12, 2012

PALISADES CHARTER HIGH SCHOOL SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2012

A. Summary of Auditor's Results

1.	Financial Statements Type of auditor's report issued:	Unqualified
	Internal control over financial reporting:	
	One or more material weaknesses identified?	Yes <u>X</u> No
	One or more significant deficiencies identified that are Not considered to be material weaknesses?	Yes <u>X</u> No
	Noncompliance material to financial statements noted?	Yes <u>X</u> No
2.	Federal Awards Internal control over major programs:	
	One or more material weaknesses identified?	Yes X No
	One or more significant deficiencies identified that Are not considered to be material weaknesses?	Yes <u>X</u> No
	Type of auditor's report issued on compliance for major programs:	Unqualified
	Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes <u>X</u> No
	Identification of major programs:	
	CFDA Number(s) 84.027	<u>Name of Federal Program or Cluster</u> Special Education Cluster
	Dollar threshold used to distinguish between type A and type B programs:	<u>\$300,000</u>
	Auditee qualified as <u>low-risk auditee</u> ?	Yes <u>X</u> No
3.	State Awards Any audit findings disclosed that are required to be reported in accordance with <i>Standards</i> and <i>Procedures for Audits of California K-12</i> Local Educational Agencies?	Yes <u>X</u> No
	Type of auditor's report issued on compliance for state programs?	Unqualified

PALISADES CHARTER HIGH SCHOOL SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2012

- **B. Financial Statement Findings** None.
- C. Federal Award Findings None.
- D. State Award Findings None.

PALISADES CHARTER HIGH SCHOOL SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2012

There were no audit findings reported in the prior year's audit.


REGULAR MEETING AGENDA BUDGET/FINANCE COMMITTEE MONDAY, January 14, 2013 3:30-5:10 PM, Palisades Charter High School Library

I. **PRELIMINARY:**

A.CALL TO ORDER & INTRODUCTIONS – R King

- A. ROLL CALL O Castro
- B. Approval of Minutes from December 10, 2012

II. OLD BUSINESS:

А.	Update From Executive Director/Principal	P Magee
В.	Pali Education Foundation Report	E Pfahler
C.	Budget Update (2012-13 & 2013-14)	G Wood
D.	Human Resource Update	N Washington
F.	Booster Update	M Lynch
G.	ASB Update	K Olson/H Bidad
H.	Audit Committee Report	S Inyama
III. Emergen	cy Budget Request (ACTION ITEM)	
А.	Business Academy Textbooks \$1,141.10	A. King
IV. <u>NEW BU</u>	SINESS:	
А.	2013-2014 Budget Planning & Calendar	G Wood/All
В.	Long Term/Strategic Planning Re:2013-14 Budget (Discussion Item) o Strategic Plan Committee o WASC o Facilities o Technology o Auxiliaries o Program Improvement o Class Size o Textbooks	P Magee/All
C.	Member Concerns	All
D.	Date of Next Regular Meeting: Monday, February 11,	
	Library (Agenda items must be submitted to rking@pa	alihigh.org by Wednesday



A CALIFORNIA DISTINGUISHED SCHOOL

February 6, 2013@ 2:00 P.M. via EMAIL)

PALISADES CHARTER HIGH SCHOOL CBO REPORT January 15, 2013 BOARD OF TRUSTEES MEETING

2011-2012 Updates

• The 2011-2012 PCHS Audit Report is included in the Board materials; however, the Audit Partner of Wilkinson Hadley & King had an emergency and will not be available to present is for discussion until the February Board meeting

2012-2013 Budget Updates

- The 2012-2013 Budget and Updates are attached and include the estimated additional per ADA impact from the passage of Prop 30 and the Board approved Budget revisions from the December meeting.
- No new enrollment information is presented due to the 3 week winter break.
- Our Cash in County Balance at December 31, 2012 is approx. \$6.0 million.
- The January 2013 Governor's Budget Update has potential changes to the 2012-13 Deferral schedule which would impact our cash flow. Pending, updated Cash Flow Projections will be confirmed with the CDE and a Cash Flow Statement for the remainder of the year will be presented (see School Service of California Fiscal Report-Dated 1/11/13).
- The First Interim 2012-2013 Financial Report were sent to the CDE by December 15th and is included in the Budget Updates (3 pages). Also included is the comparative Balance Sheet for 6/30/12 and 10/31/12 (attachment A).

PALISADES CHARTER HIGH SCHOOL CBO REPORT January 15, 2013 BOARD OF TRUSTEES MEETING

2012-2013 Budget Updates(Continued)

- The Modernization Fund accounting is attached to show tracking of these funds through January 8th, 2013, funds are sufficient to complete both Mercer and Gilbert Hall (attachment C).
- The Facility/Permit Account Updates through December 31, 2012 are included separately (attachment B).

CAFETERIA

• PCHS has received and qualified 1,005 students (or 35% % of total enrollment) for Free & Reduced meals as of December 31st. Additional students are in the process of being identified that may be eligible that have not been identified to date.

2013-2014 State of California Budget

The Governor released initial information concerning the remainder of 2012-2013 and projections for 2013-2014 on January 10th (see attached articles from School Services of California & CCSA) additional funding of \$2.7 Billion and reduced Deferrals are being proposed for Education. Specific Charter Funding levels are not available at the time of this report. Any increase in funding and reduction in deferrals will be a relief from prior budgets.

The Budget & Finance Committee will be meeting on January 14th and will be discussing the 2013-2014 Budget Calendar.

PALISADES CHARTER HIGH SCHOOL	Actuals 2012-2013 to 10/31/12	2012-2013 Budget Updates 1/07/13	Comments
Revenue Limit Sources (Funding per ADA)		\$ 6,141	2012/13 Funding level -Est. from Passage of Prop. 30 on Nov. 6th
ADA Estimate		2,763.0	ADA Updated for 2012/2013 Based upon Month 4 lowered projections and Distance Learning implementation in Second Semester
r Apportionment:At Risk of Retention, Low STAR, Grades Supp or Summer School - Current Year	r Remedial Prog	39,908 40 695	Updated P-2 Funding 2011/12 (07/12) Undated P-2 Fundion 2011/12 (07/12)
AUA			
General Purpose Entitlement - State Aid - Current Year	1,885,812	13,209,232	See ADA Funding Levels above (Note: Only 19+% of Funding Rec'd to Oct.'12-4 mo.)
Summer School Reclassifications	1 885 812	(80,603) 13.209.232	Reclass Summer School Amounts to Other State Revenue
Farlarzi Revenues			
NCLB:T1.Basic School Support		254,278	
194.65 Special Ed: IDEA Basic Local Assistance Entitlement	178,824	545,411	
	9,189	9,189	
NCLB:TIL Teacher Quality		11,717	Updated Funding 12/11
NCLB: TIL Enhancing Ed Thru Tech, Formula Grts		2,300	
NCLB:TIII, Immiarant Education Program		2,400	Applied for Funding for 1st time in 2012/2013-24 Students
NCLB:TIII,Ltd English Prof (LEP)		9,231	Actual T-III Funding Received 06/2012
Child Nutrition Program	795	459,424	3% Projected Growth of Cafeteria Meals-12/13
	188,808	1,293,951	
Other State Revenues Charter School Catedorical Block Grant- Current Year	284 614	1 105 204	Updated P-2 Funding Level for 2011/12 (07/12)
Economic Imnact Aid (FIA)	F	330,660	Higher P-2 EIA Funding Notification 07/2012
State Lottery:Non Prop 20 - Current Year		306,694	
State Lottery:Non Prop 20 - PY adjustments	18,666	18,666	
Child Nutrition: School Programs	2,793	43,348	3% Increase-2012/2013
Mandated Costs Reimbursement		38,682	Special State Budget Application made for 2012/13 Funding \$14 per ADA
State Lottery: Prop 20 Instructional Materials-Current Pear state Lottery: Prop 20 Instructional Materials-PY adjustments	606 F.Y	48,073	Similar Funding Levels
Snecial Education-	519,860	1,528,580	Decr. in 2011-2012 Funding from Proj. Amounts/2012/13 Rate Up 1.2%.
Tarrated Instructional Improvement Block Grant (TilBG)		72,050	Revised LAUSD Funding 04/12- 50% TliG Funding 2012/2013
Arts and Music Block Grant	10,425	35,368	Lowered Funding Levels by 5%-Est. Worse Case
Supplemental School Counseling Program	42,525	144,282	Lowered Funding Levels by 5%-Est. Worse Case
All other State Revenues:		0	
CAHSEE Intensive instruction	6,170	22,038	
Student ID		722	
Apportionment:At Risk of Retention, Low STAR, Grades Supp or Ren	1 5,838	39,908	Reclass Summer School Amounts from Revenue Limit (see above)
Summer School - Current Year	5,497	40,695	Reclass Summer School Amounts from Revenue Limit (see above)
Other oral Revenues	700'016	01717010	
Food Service Sales	61,871	236,557	11% Sales increase for 2012/13 (# & Price Increase)-Net \$30k income
l eases & Rentals	228,628	795,616	Higher estimates for 2012/2013-\$80,000
Interest	12	42,675	
1,360.26 C S Funding In Lieu of PropTax -	1,278,027	3,809,970	
			Fundraising separated is Restricted for Modernization & Capital, Technology & Scholarships (updated
Fundraising	113,238	150,000	(2)6
	1,681,775	5,034,817	
	180 081 × 20 087	23.330.273	

	PALI5A 2012-2	אבוואסטבט טחמאו בא חושח טכחטטר' 2012-2013 Budget Update 01/07/2013		23
PALISADES CHARTER HIGH SCHOOL	Actuals 2012-2013 to 10/31/12	2012-2013 Budget Updates 1/07/13	Comments	
Certificated Salaries Teachers School Admin L.Ibrarians Guidance,Weffare Physica/Mental Impact of / Step and Column	2,298,255 158,394	9,141,374 689,490 102,020 535,665 1177,652		12 25 P
Salary Savings Options-All categories Certificated Salaries	2,456,645	(45,922) 10,625,289	Impact of Furiougn Days eliminated/EL Teaching Added-\$40k (11/12) & Salaries (Incl. (2)) 21 24 4 4 (12/12) Benefits) of Programs/Aux added \$144k (12/12)	get ten.
<u>Classified Salaries</u> Inst'l Aides Admin. Sal	133,209 322,283	610,945 301,250 1,165,032	Full Year Sataries for 2 partial positions in 2012/13	
Maint/Oper Food Services Other Classified Impact of Furlough/ Step and Column	6,863	17,419 36,114 628,057 25,000	30% Reduce 2012/2013/50% if worse case	
Salary Savings Options-Al! categories Classified Salaries Totat Salaries	628,484 12,871,522	(161,602) 2,622,214 13,247,503	Salary Efficiencies/Overtime Reductions,Furfough days eliminated	
Employee Benefits STRS - Certificated PERS - Classified OASDI Regular - Certificated OASDI Medicare - Classified OASDI Medicare - Classified	202,325 53,853 2,233 34,516 34,516 36,299	859,687 240,271 4,376 159,889 145,713 38,447	PERS Rates for 2012/13 Est. to increase 10%	
OASOF medicary - classified Health & Welfare Benefits - Certificated Health & Welfare Benefits - Classified Unemployment Insurance - Certificated Workers' Compensation - Certificated	482,405 203,982 20,124 8,791 73,343	1,502,019 654,686 81,781 29,192 191,233	 6.2% 2012/13 Medical Increase Estimated-Added Dental Increases 9/12 6.2% 2012/13 Medical Increase Estimated-Added Dental Increases 9/12 Updated for New SUI Rates Updated for New SUI Rates Total Work Comp Est. +8.5% 2012/13 	
Workers' Compensation - Classified Other Employment Benefits - Certificated Other Employment Benefits - Classified Employee Benefits Total Salary & Benefits Booke & Sumbline	27,529 26,405 1,903 1,186,333 4,271,466	77,781 483,000 208,000 4,676,075 17,923,578	Total Work Comp Est.+8.5% 2012/13	
Textbooks Textbooks Instructional Materials Other Supplies Pupil Transportation	20,729 28,043 40,945 (20,211)		Meets Minimai Textbook Needs -hold for Nov. elections Worse Case Scenario -Hold for November Election Results Move HR Budget to Other Supplies 2012/13 Updated 11/12 Actuals and 12/13 Transp. Budget Updates & Program Imp. Exp. (\$25k) Board added 12/12	
Food Service Supplies Books & Supplies	63,099 1322,6U5	383,596	1/11/2013	13

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PALISAUES CMARTER MIGH SCHUUL 2012-2013 Budget Update 01/07/2013	Comments					10% Increase Est. (per Broker)			2012/13- \$50 k LAUSD reduced Mise. Consulting and lower Custodial for O/S Contract	Infinite Campus Consulting (\$36,645) & Program Imp. Consulting added (\$78,500) 12/1	Board Meeting			Gilhert Mercer Hall Bestricted Funds Paid to 12/31/2012 K2 Wer		Science	Budget Revisions \$36,200 added 12/12 Board Meeting				-		Extend Loan Terms on R. Gilbert Loan 2012/2013	alonal and four four four four four four four four	1% Current Oversignt rees used for Funding levels			Rose Gilbert Scholarship Donation & Modernaization-Exp. Reversed	Unrestricted Fund Revised-Board Approved 12/2012	1	
NDES CHAKLER 2013 Budget Up	2012-2013 Budget Updates 1/07/13		1,150	11,717	26,282	166,822	417,013	100,939	1,052,886			-	2,736,301	KU7 353		20,000	296,200	10,000	863,452			80,499	279,606		167,895	23,389,025	(58,752)	507,252	448,500		
PALISA 2012-2	Actuals 2012-2013 to 10/31/12		0	4,253	17,812	95,016	45,001	32,493	116,242	- <u></u>	258,826	19,816	589,458	960 752		10,098	200,104	759	571,213			21,653	85,569		62,630	5,734,595	(1,064,508)				
	PALISADES CHARTER HIGH SCHOOL	Services, Other Operating Exp	Personnel Services-Mileage	Travel/Conference	Due/Memberships	Insurance	Operation and Housekeeping Services	Rentals/Leases/Repairs&Noncapitalized Improvements	Consulting Services-LAUSD		Professional Consulting Services& Operating Exp	Communications	Services, Other Operating Exp	Capital Outlay	Sites & improvement	Bldgs & Improvement	Equipment-Technology	Equipment Replacement	Capital Outlay		Dept Service: KES I KIC I EU FUNUS 4 FOOI	Interest	Principal	Direct Support/Indirect Costs/All Other Financing Uses	Indirect Cost (total charter school supervisory oversignt tees only)		Total Fund Reserve Addition/(Reduction)-Incl. Restricted	Less: Restricted Revenue Reversed	Net Unrestricted General Fund Addition/Reduction		

BALANCE SHEET - MODIFIED ACCRUAL JUNE 3	BALANCE SHEET JUNE 30,2012 AND OCTOBER 31,2012		
		6/30/2012 ACTUALS	10/31/2012 ACTUALS
ASSETS	Object Codes	Balance Sheet	Balance Sheet
Gash a) In County Treasury	9110	2,539,670	5,383,439
b) In Banks	9120	2,145,935	2,068,994
Investments	9150		
Accounts Receivable(Includes Pledges)	9200	5,852,416	30,767
Due from Grantor Government	9290		
Stores	9320		
Prepaid Expenditures	9330	609'69	69,608
Other Current Assets	9340		
Fixed Assets: Not Reported on Modified Accrual Basis	asis 9400		
TOTAL ASSETS		10,607,630	7,552,808
LIABILITIES			
Accounts Payable (Excl. Lifetime Benefits incl. in Fund Balance)	9500	2,180,313	706,409
Due to Grantor Governments	9590	250,238	23,998
Current Loans	9640	290,591	290,591
Deferred Revenue	9650	2,700	F
Long-Term Liabilities: Not Reported on modified Accrual Basis	9660		
TOTAL LIABILITIES		2,723,842	1,020,998
NET ASSETS/POSITION, October 31 & June 30 (G10-H7)		7,883,788	6,531,810
	Components of Fund Balance (Cash Basis):		
	Designated Lifetime Benefits	3,335,942	3,335,942
	Unrestricted General Fund	2,760,292	1,888,566
	Temporary Restricted Modernization/Pool Loan	1,401,579 20£ 075	921,327 326 076
		7.	6.531.810

PALISADES CHARTER HIGH SCHOOL

Income Fundraising	Actuals	Actuals	Actuals to 06/30/2012		201	2012-13 Budget		2012-	2012-13 YTD 12/31/12	/12	
Income Fundraising	06/30/11	Pool	Other Facilites	Total	Pool 0	Other Facilites	Total	Pool	Other Facilites	Total	
		\$ 1,747	، ب	\$ 1,747	\$ 32,736 \$	ı	32,736				Pending Negotions on Poot Donation Budgeted
Leases & Rentals	489,447	302,219	338,283	640,501	371,300	391,580	762,880	204,808	154,953	359,761	Pool Revenue ahead of 2011/12 & Budget.Other Facilities to improve w/EMS & film shoot revenue
		303,966	338,283	642,248	404,036	391,580	795,616	204,808	154,953	359,761	45.2% Of total revenue received to date
Expenses											Salary savings realized in both Pool & Permit from
Salary	159,334	132,811	57,477	190,288	140,560	64,616	205,176	57,457	26,848	84,305	Budget & Prior Year Levels
Benefits	36,400	28,601	8,622	31,223	21,084	10,142	31,226	12,399	4,027	10,420	
Total Salary & Benetits	195,734	161,412	60,033	116'/77	101,044	14,130	Z30,4UZ	00,000	0/0/00	100,001	
Custodial Support	10,000		6,000	6,000	1	12,000	12,000		5,000	5,000	
Utilities	23,560	40,000	1	40,000	28,000		28,000	14,000		14,000	
Insurance	2,480	3,000	ŗ	3,000	3,500		3,500	3,500		3,500	
Other Supplies	40,750	49,585	5,525	55,110	58,832	10,000	68,832	22,880		22,880	
Advertising/PR	ł		ł	1	800	L	800	r		1	
Total Expenses	76,790	92,585	11,525	104,110	91,132	22,000	113,132	40,380	5,000	45,380	40.1% Of total Expen, incurred to date
Operating Profit/(Loss)	216,923	49,968	260,659	310,627	151,260	294,822	446,082	94,573	94,573	189,146	Profit Before Debt Service
Debit Service											
Interest Drincinal	83,200	89,361 ####################################	11,469 117,520	100,830 334 755	80,145 154 745	8,175 118,476	88,321 273 221	40,330 76 132	3,194 61 851	43,524 137,983	
Total Debt Service	290.634	306.596	128,990	435.586	234.890	126,651	361,542	116,462	65,044	181,506	
		and a second	A NUMBER OF STREET, ST								
Net Permit Reserve Add/(Reduct)	\$ (73,711)	\$ (256.628)	\$ 131,669	(124,958)	(83,630)	168,170	84,540	(21,889)	29,529	7,639	7,639 Profit/(Loss) After Debt Service
		* 1~~~,~~~!		1000tr	Note: YTD 6/12 Permit Deficit was \$740,174	Permit Defic	it was \$740,	174			

רטחס FACILITY/PERMIT 2012-2013 Budget Updates

					Ľ	Checking		Additional	
Check #	Date	Payee	Service	Amount	Γ	Balance		Pending	Description
BEG	BEGINNING BALANCE	ICE	1	\$ 1,000,000.00		والمحاجز وال			
			Storage Units-3 units						
1060	11/26/2012	Mobile Mini	to Dec.		2) \$	522,349.45			
1061	12/10/2012	Tairah Dash	consult Services 11/5-11/23			522,016.57			
1062	12/11/2012	Carl Cormier	Inv.#137 work 11/26-12/2	\$ (1,200.00)		520,816.57			
1063	12/11/2012	Goldak,Inc.	Pipe Survey Water Shut Offs	\$ (450.00)	\$ (O	520,366.57			
1064	12/12/2012 1	12/12/2012 Medina Construction	Mercer/Music Ctr Work 11/19- 11/25 & Supplies(Inv#155-156,157- 8)	\$ (8,516.00)	\$ (0	511,850.57			
1065	12/12/2012	Kilgore Electric	Work Performed 11/12-11/30			509,345.57			
1066	12/13/2012 5	12/13/2012 Sierra School Equipment Co	Lecturn/Stool/Chair-Pending (1,374)		÷	509,345.57	ф	403,787.63	Checking Account Balance
1067	12/14/2012	Carl Cormier	Inv.#138 work 12/3-12/9	\$ (1.740.00)	\$ (0	507.605.57			Less: Pending Items- Lead Removal-Mercer Hall (LAUSD)
1068	12/17/2012	12/17/2012 Medina Construction	Inv.#150&152-Supplies			501,009.11		(2,500.00)	(2,500.00) Cormier-Est work
1069	12/18/2012	Kilgore Electric	Work Performed 12/3-12/14 & supplies Inv.#12312	\$ (4,905.00)	\$ (0(496,104.11		(13,805.00)	Paint & Bathroom Accessories
1070	12/18/2012	12/18/2012 Medina Construction	Inv.#159-162&164-165- Incl. Supplies	\$ (11,555.48)	1 8) \$	484,548.63		(15,888.00)	A/V Gilbert & Mercer Hall-Additional Base System
1071	12/18/2012	Carl Cormier	inv.#139 work 12/10-12/16	\$ (1,800.00)		482,748.63		(62,763.13)	Security Cameras-Updated 11/12/12
1072	1/4/2013	Carl Cormier	Inv.#140 work 12/17-12/30	\$ (2,880.00)	30) \$	479,868.63		(22,500.00)	Reinhart-Stage Mercer/Storage Units
1073	1/4/2013 ¹	1/4/2013 Medina Construction	Inv.#166-167 &169-174 - Incl. VCT work	\$ (31,632.00)	\$ (0(448,236.63		(125,385.39)	410 chairs Mercer Hall
1074	1/7/2013	Air Inc	Asbestos/Lead Abatement Mercer/Gilbert	\$ (28,289.00)	\$ (0(419,947.63		(41,000.00)	(41,000.00) Medina Construction Pending PO's-Incl Electrical
1075	1/7/2013	1/7/2013 Medina Construction	Inv.#163,168 &178 Incl. VCT work \$	\$ (16,160.00)	\$ (00	403,787.63	θ	119,946.11	Available Balance (with Pending Items)

1/10/2013



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Volume 33

For Publication Date: January 11, 2013

No. 1

Governor Releases Budget Proposals for 2013-14

Overview

The purpose of this article is to provide a quick overview of the Governor's assertions regarding the 2013-14 State Budget. We address topics highlighted by the Governor, but reserve our commentary for inclusion in our Special Fiscal Report, to be released, January 10, 2013.

The Governor's Budget Proposals for 2013-14 reflect the fact that the state economy is no longer shrinking and that Proposition 30 has taken the pressure off the state to make even larger Budget reductions. The Governor proposes higher funding for K-12 education, community colleges, and higher education. He also uses a very aggressive longer term economic forecast to predict dramatic future growth in education funding.

Investing in Education

The Governor proposes to invest in education and build for the future rather than increasing consumption of social services in the present.

Proposition 98 funding reached an all-time high of \$56.6 billion in 2007-08. Proposition 98 funding for K-14 education then slipped to \$47.3 billion for the 2011-12 year. The Budget includes Proposition 98 funding of \$56.2 billion for 2013-14, an increase of \$2.7 billion over revised funding levels for the 2012-13 year. The Budget also proposes repayment of approximately \$1.8

Lower Deferrins PROPOSED billion in deferred payments.

Overall Level of Proposition 98 Funding

While there are many representations of the actual per-student funding provided, the Governor's Budget asserts that total per-pupil expenditures from all sources are projected to be \$11,455 in 2012-13 and \$11,742 in 2013-14. Ongoing K-12 per-pupil expenditures from all sources are projected to be \$11,455 in 2012-15 and \$11,172 in 2010 the proposition 98 per-pupil expenditures in the Budget are stated at \$8,304 in 2013-14, up from the \$7,967 per pupillelaimed by the state in 2012-13. Proposition 39 the California Clean Energy Jobs Act Proposition 39 the California Clean Energy Jobs Act 2013-14

Schools and community colleges also benefit from the passage of Proposition 39, the California Clean Energy Jobs Act. For 2013-14, Proposition 39 will result in a \$526 million increase in the Proposition 98 guarantee level. The Budget dedicates \$450 million of this to schools and community colleges for energy efficiency projects, which would become \$550 million in each of the subsequent four years. For 2013-14, \$400.5 million of these funds would be dedicated specifically to K-12 education.

School District and County Office of Education Finance

The Governor reprises his Weighted Student Formula proposal of 2012-13, but with a new name and many new provisions. The Budget proposes a new Local Control Funding Formula that distributes combined resources to schools through a base revenue limit funding grant (base grant) per unit of average daily attendance (ADA) with additional supplemental funding allocated to local educational agencies based on their proportion of English language learner and free and reduced-price meal eligible students.

While most categorical program funding is redistributed through the new funding formula, the Targeted Instructional Improvement Grant program and Home-to-School Transportation program funding allocations will be distributed as permanent add-on programs to the new funding formula allocations for each district. Schools will be provided with discretion to use these funds for any purpose.

Accountability

The Budget proposes to focus accountability on the core requirements and outcomes expected of schools and to better integrate accountability with the local school district budget process.

Flexibility

The Budget recognizes that a variety of temporary program and funding flexibility options, which have been provided to local schools since 2008-09, are set to expire over the next two fiscal years. The Budget proposes incorporating most of this flexibility into the phased implementation of the Local Control Funding Formula.

Charter Schools

The Governor recognizes that charter schools also need more flexibility. He has proposed a number of initiatives to make charter schools more competitive as well as affording opportunities for increased efficiency and effectiveness.

Special Education Finance

The Budget document asserts that the special education funding formula, (AB 602), has become unnecessarily complicated. To address these issues, the Budget proposes eliminating the integration of federal funds in the state's AB 602 calculation and consolidating funding for several special education program add-ons into the base AB 602 formula calculation.

K-12 Mandates Block Grant

The Budget Act of 2012 created an alternative method for school and community college districts to receive compensation for performing state-mandated activities by appropriating \$200 million for two new block grants. Almost 77% of school districts and charter schools have opted for block grant funding, while 93% of community college districts have selected this option. This year, the Governor adds two programs, Graduation Requirements and Behavioral Intervention Plan programs, to the block grant and increases funding by \$100 million to cover those claims.

Adult Education and Apprenticeship Realignment

The Governor proposes to move Adult Education programs out of K-12 education and give community colleges the sole responsibility to offer the programs. The Budget proposes an increase of \$315 million to community colleges to support transfer of the program.

K-12 School Facilities

Currently, there is no bond authority remaining in the core school facilities new construction and modernization programs. As a result, the Governor states that now is an appropriate time to engage in a dialogue on the future of school facilities funding. Stand by for details.

Summary

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This very broad extract of the Governor's Budget Proposals is provided to keep you informed. Many of the proposals are being provided for the first time and without any detail. Over the next few hours and days, we will be working to distill the information and make it actionable for education agencies.

Stay tuned for our *Special Fiscal Report* and for our Governor's Budget Workshops. Those forums provide us with an opportunity to add the details and clarifications that allow you to assess the impact of the Governor's Budget Proposal on your education agency.

-SSC Staff

posted 01/10/2013



CCSA Statement on Governor Brown's Proposed Budget

January 10, 2013: Contact: Peri Lynn Turnbull, CCSA <u>plturnbull@calcharters.org</u> (619) 521-0914 ext. 510 (858) 336-8242 cell

CCSA Applauds Governor Brown's Commitment to Education, noting the Budget Begins to Restore Lost Education Funding

SACRAMENTO, California (January 10, 2013) - Jed Wallace, President and CEO of the California Charter Schools Association (CCSA), released the following statement regarding the Governor's budget as proposed today.

"We are excited to see a renewed commitment to education funding as reflected in the increase of \$2.7 billion for K-12 resulting from the passage of propositions 30 and 39," said Jed Wallace, President and CEO of the California Charter Schools Association. "These funds will begin to repay the education sector for significant cuts and deferrals of prior years."

"We also appreciate that the Governor has recognized some unique needs of charter schools by including growth funding and expanding access to facility funding and surplus district property" stated Wallace. "Still, charter public school students remain significantly underfunded compared to their peers in traditional district schools."

"CCSA also applauds the Governor's commitment to direct additional funding to those schools with the highest need students through his Local Control Funding Formula proposal", said Wallace, adding "California's 1,065 charter public schools serve large numbers of high need students. But, we also need to ensure that historic funding inequities are replaced with a system that is fair for all students, including those in charter public schools."

Wallace also notes that the budget offers responsible measures including a prudent decision to reduce funding deferrals and thoughtful proposals on policy matters that address problems facing California's charter schools.

"We look forward to continuing discussions through the budget process so that we begin to close unjust funding gaps and improve education funding system for all California's students," said Wallace.

About the California Charter Schools Association

The California Charter Schools Association is the membership and professional organization serving 1,065 charter public schools and more than 484,000 students in the state of California. The Vision of the California Charter Schools Association is to usher in a new era in public education so all students attend independent, innovative, accountable schools of choice. The Mission of the California Charter Schools Association is to influence the legislative and policy environments, leverage collective advocacy, and provide resources to support our members in developing and operating high quality, charter schools reflective of California's student population. For more information, please visit <u>www.calcharters.org</u>.

Tags: governor, Jerry Brown, state budget

PALISADES CHARTER HIGH SCHOOL CBO REPORT January 15, 2013 BOARD OF TRUSTEES MEETING

2011-2012 Updates

• The 2011-2012 PCHS Audit Report is included in the Board materials; however, the Audit Partner of Wilkinson Hadley & King had an emergency and will not be available to present is for discussion until the February Board meeting

2012-2013 Budget Updates

- The 2012-2013 Budget and Updates are attached and include the estimated additional per ADA impact from the passage of Prop 30 and the Board approved Budget revisions from the December meeting.
- No new enrollment information is presented due to the 3 week winter break.
- Our Cash in County Balance at December 31, 2012 is approx. \$6.0 million.
- The January 2013 Governor's Budget Update has potential changes to the 2012-13 Deferral schedule which would impact our cash flow. Pending, updated Cash Flow Projections will be confirmed with the CDE and a Cash Flow Statement for the remainder of the year will be presented (see School Service of California Fiscal Report-Dated 1/11/13).
- The First Interim 2012-2013 Financial Report were sent to the CDE by December 15th and is included in the Budget Updates (3 pages). Also included is the comparative Balance Sheet for 6/30/12 and 10/31/12 (attachment A).

PALISADES CHARTER HIGH SCHOOL CBO REPORT January 15, 2013 BOARD OF TRUSTEES MEETING

2012-2013 Budget Updates(Continued)

- The Modernization Fund accounting is attached to show tracking of these funds through January 8th, 2013, funds are sufficient to complete both Mercer and Gilbert Hall (attachment C).
- The Facility/Permit Account Updates through December 31, 2012 are included separately (attachment B).

CAFETERIA

• PCHS has received and qualified 1,005 students (or 35% % of total enrollment) for Free & Reduced meals as of December 31st. Additional students are in the process of being identified that may be eligible that have not been identified to date.

2013-2014 State of California Budget

The Governor released initial information concerning the remainder of 2012-2013 and projections for 2013-2014 on January 10th (see attached articles from School Services of California & CCSA) additional funding of \$2.7 Billion and reduced Deferrals are being proposed for Education. Specific Charter Funding levels are not available at the time of this report. Any increase in funding and reduction in deferrals will be a relief from prior budgets.

The Budget & Finance Committee will be meeting on January 14th and will be discussing the 2013-2014 Budget Calendar.

PALISADES CHARTER HIGH SCHOOL	Actuals 2012-2013 to 10/31/12	2012-2013 Budget Updates 1/07/13	Comments
Revenue Limit Sources (Funding per ADA)		\$ 6,141	2012/13 Funding level -Est. from Passage of Prop. 30 on Nov. 6th
ADA Estimate		2,763.0	ADA Updated for 2012/2013 Based upon Month 4 lowered projections and Distance Learning implementation in Second Semester
r Apportionment:At Risk of Retention, Low STAR, Grades Supp or Summer School - Current Year	r Remedial Prog	39,908 40 695	Updated P-2 Funding 2011/12 (07/12) Undated P-2 Fundion 2011/12 (07/12)
AUA			
General Purpose Entitlement - State Aid - Current Year	1,885,812	13,209,232	See ADA Funding Levels above (Note: Only 19+% of Funding Rec'd to Oct.'12-4 mo.)
Summer School Reclassifications	1 885 812	(80,603) 13.209.232	Reclass Summer School Amounts to Other State Revenue
Farlarzi Revenues			
NCLB:T1.Basic School Support		254,278	
194.65 Special Ed: IDEA Basic Local Assistance Entitlement	178,824	545,411	
	9,189	9,189	
NCLB: TIL. Teacher Quality		11,717	Updated Funding 12/11
NCLB: TIL Enhancing Ed Thru Tech, Formula Grts		2,300	
NCLB:TIII, Immiarant Education Program		2,400	Applied for Funding for 1st time in 2012/2013-24 Students
NCLB:TIII,Ltd English Prof (LEP)		9,231	Actual T-III Funding Received 06/2012
Child Nutrition Program	795	459,424	3% Projected Growth of Cafeteria Meals-12/13
	188,808	1,293,951	
Other State Revenues Charter School Catedorical Block Grant- Current Year	284 614	1 105 204	Updated P-2 Funding Level for 2011/12 (07/12)
Economic Imnact Aid (FIA)	F	330,660	Higher P-2 EIA Funding Notification 07/2012
State Lottery:Non Prop 20 - Current Year		306,694	
State Lottery:Non Prop 20 - PY adjustments	18,666	18,666	
Child Nutrition: School Programs	2,793	43,348	3% Increase-2012/2013
Mandated Costs Reimbursement		38,682	Special State Budget Application made for 2012/13 Funding \$14 per ADA
State Lottery: Prop 20 Instructional Materials-Current Pear state Lottery: Prop 20 Instructional Materials-PY adjustments	606 F.	48,073	Similar Funding Levels
Snecial Education-	519,860	1,528,580	Decr. in 2011-2012 Funding from Proj. Amounts/2012/13 Rate Up 1.2%.
Tarrated Instructional Improvement Block Grant (TilBG)		72,050	Revised LAUSD Funding 04/12- 50% TliG Funding 2012/2013
Arts and Music Block Grant	10,425	35,368	Lowered Funding Levels by 5%-Est. Worse Case
Supplemental School Counseling Program	42,525	144,282	Lowered Funding Levels by 5%-Est. Worse Case
All other State Revenues:		0	
CAHSEE Intensive instruction	6,170	22,038	
Student ID		722	
Apportionment:At Risk of Retention, Low STAR, Grades Supp or Ren	1 5,838	39,908	Reclass Summer School Amounts from Revenue Limit (see above)
Summer School - Current Year	5,497	40,695	Reclass Summer School Amounts from Revenue Limit (see above)
Other oral Revenues	7070	01717010	
Food Service Sales	61,871	236,557	11% Sales increase for 2012/13 (# & Price Increase)-Net \$30k income
l eases & Rentals	228,628	795,616	Higher estimates for 2012/2013-\$80,000
Interest	12	42,675	
1,360.26 C S Funding In Lieu of PropTax -	1,278,027	3,809,970	
			Fundraising separated is Restricted for Modernization & Capital, Technology & Scholarships (updated
Fundraising	113,238	150,000	(2)6
	1,681,775	5,034,817	
	180 081 × 20 087	23.330.273	

	PALISA 2012-2	אבוואסטבט טחמאו בא חושח טכחטטר' 2012-2013 Budget Update 01/07/2013		23
PALISADES CHARTER HIGH SCHOOL	Actuals 2012-2013 to 10/31/12	2012-2013 Budget Updates 1/07/13	Comments	
Certificated Salaries Teachers School Admin L.Ibrarians Guidance,Weffare Physica/Mental Impact of / Step and Column	2,298,255 158,394	9,141,374 689,490 102,020 535,665 1177,652		12 25 M
Salary Savings Options-All categories Certificated Salaries	2,456,645	(45,922) 10,625,289	Impact of Furiougn Days eliminated/EL Teaching Added-\$40k (11/12) & Salaries (Incl. (2)) 21 24 4 4 (12/12) Benefits) of Programs/Aux added \$144k (12/12)	get ten.
<u>Classified Salaries</u> Inst'l Aides Admin. Sal	133,209 322,283	610,945 301,250 1,165,032	Full Year Sataries for 2 partial positions in 2012/13	
Maint/Oper Food Services Other Classified Impact of Furlough/ Step and Column	6,863	17,419 36,114 628,057 25,000	30% Reduce 2012/2013/50% if worse case	
Salary Savings Options-Al! categories Classified Salaries Totat Salaries	628,484 12,871,522	(161,602) 2,622,214 13,247,503	Salary Efficiencies/Overtime Reductions,Furfough days eliminated	
Employee Benefits STRS - Certificated PERS - Classified OASDI Regular - Certificated OASDI Medicare - Classified OASDI Medicare - Classified	202,325 53,853 2,233 34,516 34,516 36,299	859,687 240,271 4,376 159,889 145,713 38,447	PERS Rates for 2012/13 Est. to increase 10%	
OASOF medicary - classified Health & Welfare Benefits - Certificated Health & Welfare Benefits - Classified Unemployment Insurance - Certificated Workers' Compensation - Certificated	482,405 203,982 20,124 8,791 73,343	1,502,019 654,686 81,781 29,192 191,233	 6.2% 2012/13 Medical Increase Estimated-Added Dental Increases 9/12 6.2% 2012/13 Medical Increase Estimated-Added Dental Increases 9/12 Updated for New SUI Rates Updated for New SUI Rates Total Work Comp Est. +8.5% 2012/13 	
Workers' Compensation - Classified Other Employment Benefits - Certificated Other Employment Benefits - Classified Employee Benefits Total Salary & Benefits Booke & Sumbline	27,529 26,405 1,903 1,186,333 4,271,466	77,781 483,000 208,000 4,676,075 17,923,578	Total Work Comp Est.+8.5% 2012/13	
Textbooks Textbooks Instructional Materials Other Supplies Pupil Transportation	20,729 28,043 40,945 (20,211)		Meets Minimai Textbook Needs -hold for Nov. elections Worse Case Scenario -Hold for November Election Results Move HR Budget to Other Supplies 2012/13 Updated 11/12 Actuals and 12/13 Transp. Budget Updates & Program Imp. Exp. (\$25k) Board added 12/12	
Food Service Supplies Books & Supplies	63,099 1322,6U5	383,596	1/11/2013	13

3/3		1						1 har DL	(A) Decledes ?!	2 V But Rev Dr	Dw C			 Keversed Exlow		r															
PALISAUES CMARTER MIGH SCHUUL 2012-2013 Budget Update 01/07/2013	Comments					10% Increase Est. (per Broker)			2012/13- \$50 k LAUSD reduced Mise. Consulting and lower Custodial for O/S Contract	Infinite Campus Consulting (\$36,645) & Program Imp. Consulting added (\$78,500) 12/1	Board Meeting			Gilhert Mercer Hall Bestricted Funds Paid to 12/31/2012 K2 Wer		Science	Budget Revisions \$36,200 added 12/12 Board Meeting				-		Extend Loan Terms on R. Gilbert Loan 2012/2013	alonal and four four four four four four four four	1% Current Oversignt rees used for Funding levels			Rose Gilbert Scholarship Donation & Modernaization-Exp. Reversed	Unrestricted Fund Revised-Board Approved 12/2012	1	
NDES CHAKLER 2013 Budget Up	2012-2013 Budget Updates 1/07/13		1,150	11,717	26,282	166,822	417,013	100,939	1,052,886			-	2,736,301	KU7 353		20,000	296,200	10,000	863,452			80,499	279,606		167,895	23,389,025	(58,752)	507,252	448,500		
PALISA 2012-2	Actuals 2012-2013 to 10/31/12		0	4,253	17,812	95,016	45,001	32,493	116,242	- <u></u>	258,826	19,816	589,458	960 752		10,098	200,104	759	571,213			21,653	85,569		62,630	5,734,595	(1,064,508)				
	PALISADES CHARTER HIGH SCHOOL	Services, Other Operating Exp	Personnel Services-Mileage	Travel/Conference	Due/Memberships	Insurance	Operation and Housekeeping Services	Rentals/Leases/Repairs&Noncapitalized Improvements	Consulting Services-LAUSD		Professional Consulting Services& Operating Exp	Communications	Services, Other Operating Exp	Capital Outlay	Sites & improvement	Bldgs & Improvement	Equipment-Technology	Equipment Replacement	Capital Outlay		Dept Service: KES I KIC I EU FUNUS 4 FOOI	Interest	Principal	Direct Support/Indirect Costs/All Other Financing Uses	Indirect Cost (total charter school supervisory oversignt tees only)		Total Fund Reserve Addition/(Reduction)-Incl. Restricted	Less: Restricted Revenue Reversed	Net Unrestricted General Fund Addition/Reduction		

BALANCE SHEET - MODIFIED ACCRUAL JUNE 3	BALANCE SHEET JUNE 30,2012 AND OCTOBER 31,2012		
		6/30/2012 ACTUALS	10/31/2012 ACTUALS
ASSETS	Object Codes	Balance Sheet	Balance Sheet
Gash a) In County Treasury	9110	2,539,670	5,383,439
b) In Banks	9120	2,145,935	2,068,994
Investments	9150		
Accounts Receivable(Includes Pledges)	9200	5,852,416	30,767
Due from Grantor Government	9290		
Stores	9320		
Prepaid Expenditures	9330	609'69	69,608
Other Current Assets	9340		
Fixed Assets: Not Reported on Modified Accrual Basis	asis 9400		
TOTAL ASSETS		10,607,630	7,552,808
LIABILITIES			
Accounts Payable (Excl. Lifetime Benefits incl. in Fund Balance)	9500	2,180,313	706,409
Due to Grantor Governments	9590	250,238	23,998
Current Loans	9640	290,591	290,591
Deferred Revenue	9650	2,700	F
Long-Term Liabilities: Not Reported on modified Accrual Basis	9660		
TOTAL LIABILITIES		2,723,842	1,020,998
NET ASSETS/POSITION, October 31 & June 30 (G10-H7)		7,883,788	6,531,810
	Components of Fund Balance (Cash Basis):		
	Designated Lifetime Benefits	3,335,942	3,335,942
	Unrestricted General Fund	2,760,292	1,888,566
	Temporary Restricted Modernization/Pool Loan	1,401,579 20£ 075	921,327 326 076
		7.	6.531.810

PALISADES CHARTER HIGH SCHOOL

	Actuals	Actuals	Actuals to 06/30/2012		201	2012-13 Budget		2012-	2012-13 YTD 12/31/12	/12	
	06/30/11	Pool	Other Facilites	Total	Pool	Other Facilites	Total	Pool (Other Facilites	Total	
Income Fundraising		\$ 1,747	، ب	\$ 1,747	\$ 32,736	1	32,736				Pending Negotions on Pool Donation Budgeted
Leases & Rentals	489,447	302,219	338,283	640,501	371,300	391,580	762,880	204,808	154,953	359,761	Pool Revenue ahead of 2011/12 & Budget Other Facilities to improve w/EMS & film shoot revenue
		303,966	338,283	642,248	404,036	391,580	795,616	204,808	154,953	359,761	45.2% Of total revenue received to date
Expenses											Salary savings realized in both Pool & Permit from
Salary	159,334	132,811	57,477 8 622	190,288 37 333	140,560 21.084	64,616 10 142	205,176 31 226	57,457 12 399	26,848 4 027	84,305 16 426	Budget & Prior Year Levels
Total Salary & Benefits	195,734	161,412	66,099	227,511	161,644	74,758	236,402	69,855	30,876	100,731	
Custodial Support	10.000		6 000 6	6 000	1	12 000	12 000		5.000	5.000	
Utilities	23,560	40,000	1	40,000	28,000		28,000	14,000		14,000	
Insurance	2,480	3,000	ţ	3,000	3,500		3,500	3,500		3,500	
Other Supplies	40,750	49,585	5,525	55,110	58,832	10,000	68,832	22,880		22,880	
Advertising/PR	•		1	1	800	L	800			ı	
Total Expenses	76,790	92,585	11,525	104,110	91,132	22,000	113,132	40,380	5,000	45,380	40.1% Of total Expen. incurred to date
Operating Profit/(Loss)	216,923	49,968	260,659	310,627	151,260	294,822	446,082	94,573	94,573	189,146	Profit Before Debt Service
Debit Service											
Interest Principal	83,200 207,434	89,361 #######	11,469 117,520	100,830 334,755	80,145 154,745	8,175 118,476	88,321 273,221	40,330 76,132	3,194 61,851	43,524 137,983	
Total Debt Service	290,634	306,596	128,990	435,586	234,890	126,651	361,542	116,462	65,044	181,506	
		\$ 1756 2781		(177.058)	(83 630)	168 170	84 540	(21 889)	29 529	7 639	7.639 Profit/II ass) After Deht Service
Net Permit Reserve Add/(Reduct)	\$ (73,711)	\$ (256,628)	\$ 131,669	(124,958)	(83,630) 168,170 84,540 (2 Note: YTD 6/12 Permit Deficit was \$740.174	168,170 2 Permit Defic	84,540 it was \$740.	(21,889) 174	29,529		639
					אסופי דות מיז	ק במוזונו הכוויי	ור שמש או	t			

רטחס FACILITY/PERMIT 2012-2013 Budget Updates

					Ĺ	Checking		Additional	
Check #	Date	Payee	Service	Amount	Γ	Balance		Pending	Description
BEG	BEGINNING BALANCE	ICE	1	\$ 1,000,000.00		والأ التلاح المراقبة والمحالية والمراقبة والمراقبة والمراقبة والمحالية والمحالية والمحالية والمحالية والمحالية			
			Storage Units-3 units						
1060	11/26/2012	Mobile Mini	to Dec.		22) \$	522,349.45			
1061	12/10/2012	Tairah Dash	consult Services 11/5-11/23			522,016.57			
1062	12/11/2012	Carl Cormier	Inv.#137 work 11/26-12/2	\$ (1,200.00)		520,816.57			
1063	12/11/2012	Goldak,Inc.	Pipe Survey Water Shut Offs	\$ (450.00)	\$ (O	520,366.57			
1064	12/12/2012 1	12/12/2012 Medina Construction	Mercer/Music Ctr Work 11/19- 11/25 & Supplies(Inv#155-156,157- 8)	\$ (8,516.00)	\$ (0)	511,850.57			
1065	12/12/2012	Kilgore Electric	Work Performed 11/12-11/30	. ପ		509,345.57			
1066	12/13/2012 §	12/13/2012 Sierra School Equipment Co	Lecturn/Stool/Chair-Pending (1,374)		ю	509,345.57	\$	403,787.63	Checking Account Balance
1067	12/14/2012	Carl Cormier	inv.#138 work 12/3-12/9	\$ (1,740.00)	\$ (0	507,605.57			Less: renuing nems- Lead Removal-Mercer Hali (LAUSD)
1068	12/17/2012 1	12/17/2012 Medina Construction	Inv.#150&152-Supplies	\$ (6,596.46)	t6) \$	501,009.11		(2,500.00)	(2,500.00) Cormier-Est work
1069	12/18/2012	Kilgore Electric	Work Performed 12/3-12/14 & supplies Inv.#12312	\$ (4,905.00)	\$ (00	496,104.11		(13,805.00)	Paint & Bathroom Accessories
1070	12/18/2012	12/18/2012 Medina Construction	Inv.#159-162&164-165- Incl. Supplies	-	48) \$	484,548.63		(15,888.00)	AV Gilbert & Mercer Hall-Additional Base System
1071	12/18/2012	Carl Cormier	Inv.#139 work 12/10-12/16	\$ (1,800.00)		482,748.63		(62,763.13)	Security Cameras-Updated 11/12/12
1072	1/4/2013	Carl Cormier	inv.#140 work 12/17-12/30	\$ (2,880.00)	30) \$	479,868.63		(22,500.00)	Reinhart-Stage Mercer/Storage Units
1073	1/4/2013 ¹	1/4/2013 Medina Construction	Inv.#166-167 &169-174 - Incl. VCT work	\$ (31,632.00)	\$ (00	448,236.63		(125,385.39)	410 chairs Mercer Hall
1074	1/7/2013	Air Inc	Asbestos/Lead Abatement Mercer/Gilbert	\$ (28,289.00)	\$ (00	419,947.63		(41,000.00)	(41,000.00) Medina Construction Pending PO's-Incl Electrical
1075	1/7/2013 ¹	1/7/2013 Medina Construction	Inv.#163,168 &178 Incl. VCT work \$	\$ (16,160.00)	\$ (00	403,787.63	θ	119,946.11	Available Balance (with Pending Items)

1/10/2013



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Volume 33

For Publication Date: January 11, 2013

No. 1

Governor Releases Budget Proposals for 2013-14

Overview

The purpose of this article is to provide a quick overview of the Governor's assertions regarding the 2013-14 State Budget. We address topics highlighted by the Governor, but reserve our commentary for inclusion in our Special Fiscal Report, to be released, January 10, 2013.

The Governor's Budget Proposals for 2013-14 reflect the fact that the state economy is no longer shrinking and that Proposition 30 has taken the pressure off the state to make even larger Budget reductions. The Governor proposes higher funding for K-12 education, community colleges, and higher education. He also uses a very aggressive longer term economic forecast to predict dramatic future growth in education funding.

Investing in Education

The Governor proposes to invest in education and build for the future rather than increasing consumption of social services in the present.

Proposition 98 funding reached an all-time high of \$56.6 billion in 2007-08. Proposition 98 funding for K-14 education then slipped to \$47.3 billion for the 2011-12 year. The Budget includes Proposition 98 funding of \$56.2 billion for 2013-14, an increase of \$2.7 billion over revised funding levels for the 2012-13 year. The Budget also proposes repayment of approximately \$1.8

Lower Deferrins PROPOSED billion in deferred payments.

Overall Level of Proposition 98 Funding

While there are many representations of the actual per-student funding provided, the Governor's Budget asserts that total per-pupil expenditures from all sources are projected to be \$11,455 in 2012-13 and \$11,742 in 2013-14. Ongoing K-12 per-pupil expenditures from all sources are projected to be \$11,455 in 2012-15 and \$11,172 in 2010 the proposition 98 per-pupil expenditures in the Budget are stated at \$8,304 in 2013-14, up from the \$7,967 per pupillelaimed by the state in 2012-13. Proposition 39 the California Clean Energy Jobs Act Proposition 39 the California Clean Energy Jobs Act 2013-14

Schools and community colleges also benefit from the passage of Proposition 39, the California Clean Energy Jobs Act. For 2013-14, Proposition 39 will result in a \$526 million increase in the Proposition 98 guarantee level. The Budget dedicates \$450 million of this to schools and community colleges for energy efficiency projects, which would become \$550 million in each of the subsequent four years. For 2013-14, \$400.5 million of these funds would be dedicated specifically to K-12 education.

School District and County Office of Education Finance

The Governor reprises his Weighted Student Formula proposal of 2012-13, but with a new name and many new provisions. The Budget proposes a new Local Control Funding Formula that distributes combined resources to schools through a base revenue limit funding grant (base grant) per unit of average daily attendance (ADA) with additional supplemental funding allocated to local educational agencies based on their proportion of English language learner and free and reduced-price meal eligible students.

While most categorical program funding is redistributed through the new funding formula, the Targeted Instructional Improvement Grant program and Home-to-School Transportation program funding allocations will be distributed as permanent add-on programs to the new funding formula allocations for each district. Schools will be provided with discretion to use these funds for any purpose.

Accountability

The Budget proposes to focus accountability on the core requirements and outcomes expected of schools and to better integrate accountability with the local school district budget process.

Flexibility

The Budget recognizes that a variety of temporary program and funding flexibility options, which have been provided to local schools since 2008-09, are set to expire over the next two fiscal years. The Budget proposes incorporating most of this flexibility into the phased implementation of the Local Control Funding Formula.

Charter Schools

The Governor recognizes that charter schools also need more flexibility. He has proposed a number of initiatives to make charter schools more competitive as well as affording opportunities for increased efficiency and effectiveness.

Special Education Finance

The Budget document asserts that the special education funding formula, (AB 602), has become unnecessarily complicated. To address these issues, the Budget proposes eliminating the integration of federal funds in the state's AB 602 calculation and consolidating funding for several special education program add-ons into the base AB 602 formula calculation.

K-12 Mandates Block Grant

The Budget Act of 2012 created an alternative method for school and community college districts to receive compensation for performing state-mandated activities by appropriating \$200 million for two new block grants. Almost 77% of school districts and charter schools have opted for block grant funding, while 93% of community college districts have selected this option. This year, the Governor adds two programs, Graduation Requirements and Behavioral Intervention Plan programs, to the block grant and increases funding by \$100 million to cover those claims.

Adult Education and Apprenticeship Realignment

The Governor proposes to move Adult Education programs out of K-12 education and give community colleges the sole responsibility to offer the programs. The Budget proposes an increase of \$315 million to community colleges to support transfer of the program.

K-12 School Facilities

Currently, there is no bond authority remaining in the core school facilities new construction and modernization programs. As a result, the Governor states that now is an appropriate time to engage in a dialogue on the future of school facilities funding. Stand by for details.

Summary

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1	

This very broad extract of the Governor's Budget Proposals is provided to keep you informed. Many of the proposals are being provided for the first time and without any detail. Over the next few hours and days, we will be working to distill the information and make it actionable for education agencies.

Stay tuned for our *Special Fiscal Report* and for our Governor's Budget Workshops. Those forums provide us with an opportunity to add the details and clarifications that allow you to assess the impact of the Governor's Budget Proposal on your education agency.

—SSC Staff

posted 01/10/2013



CCSA Statement on Governor Brown's Proposed Budget

January 10, 2013: Contact: Peri Lynn Turnbull, CCSA <u>plturnbull@calcharters.org</u> (619) 521-0914 ext. 510 (858) 336-8242 cell

CCSA Applauds Governor Brown's Commitment to Education, noting the Budget Begins to Restore Lost Education Funding

SACRAMENTO, California (January 10, 2013) - Jed Wallace, President and CEO of the California Charter Schools Association (CCSA), released the following statement regarding the Governor's budget as proposed today.

"We are excited to see a renewed commitment to education funding as reflected in the increase of \$2.7 billion for K-12 resulting from the passage of propositions 30 and 39," said Jed Wallace, President and CEO of the California Charter Schools Association. "These funds will begin to repay the education sector for significant cuts and deferrals of prior years."

"We also appreciate that the Governor has recognized some unique needs of charter schools by including growth funding and expanding access to facility funding and surplus district property" stated Wallace. "Still, charter public school students remain significantly underfunded compared to their peers in traditional district schools."

"CCSA also applauds the Governor's commitment to direct additional funding to those schools with the highest need students through his Local Control Funding Formula proposal", said Wallace, adding "California's 1,065 charter public schools serve large numbers of high need students. But, we also need to ensure that historic funding inequities are replaced with a system that is fair for all students, including those in charter public schools."

Wallace also notes that the budget offers responsible measures including a prudent decision to reduce funding deferrals and thoughtful proposals on policy matters that address problems facing California's charter schools.

"We look forward to continuing discussions through the budget process so that we begin to close unjust funding gaps and improve education funding system for all California's students," said Wallace.

About the California Charter Schools Association

The California Charter Schools Association is the membership and professional organization serving 1,065 charter public schools and more than 484,000 students in the state of California. The Vision of the California Charter Schools Association is to usher in a new era in public education so all students attend independent, innovative, accountable schools of choice. The Mission of the California Charter Schools Association is to influence the legislative and policy environments, leverage collective advocacy, and provide resources to support our members in developing and operating high quality, charter schools reflective of California's student population. For more information, please visit <u>www.calcharters.org</u>.

Tags: governor, Jerry Brown, state budget



BOARD OF TRUSTEE'S MEETING EXECUTIVE DIRECTOR AND PRINCIPAL'S REPORT JANUARY 15, 2013

Safety Procedures

During the winter break PCHS administrators worked with security and LAPD to review school safety procedures. The Off Campus Visitor Policy, which requires prior arrangements for meetings with teachers will be enforced. All visits must begin in the main office where visitors sign in to receive a visitor's badge. Visitors must also sign out. In addition, PCHS will no longer accept drop-offs for students due to the unknown nature of products being left at the school and the distraction from supervision that this creates for campus aides and office personnel. PCHS will practice safety procedures in an upcoming lockdown drill.

Infinite Campus Implementation

Phase 1 of Infinite Campus implementation is now live. Teachers and staff are using attendance and grade book features. We anticipate initiating phase 2 in early February. During phase 2 user names and passwords will be issued to students and parents providing access to attendance and grades. Detailed instructions, on-line tutorials, and hands on support will be provided to assist parents and students in learning to use the new system.

Program Improvement Corrective Action

Professional Development – On January 9th and 10th all language arts, math, science, and social science teachers participated in a full day of training with educational consultant Bobbi Houtchens focusing on strategies to support English Learners. These strategies are universal, good teaching strategies that are effective with all students and courses. *CAHSEE practice test* – All 10th grade students took a practice CAHSEE exam that closely resembled the actual test experience they will have during the March administration. The results of this test will provide specific information about individual student instructional needs.

Intervention classes – Students at risk of not passing the CAHSEE will be placed in second semester intervention classes specifically focusing on language arts and math skills covered on the exam. Course placement based on last year's CST scores and practice CAHSEE scores will begin next week.

Data presentation -Educational data expert Sandy Sanderson will present information about accountability data and Program Improvement at the late start Professional Development meeting on January 16.

Long Term Strategic Planning

The strategic planning committee will meet on Wednesday, January 16 from 3:15pm to 5:00pm to review progress on the plan and to make additional recommendations. All stakeholders are invited to participate on one of the six categories in the planning process, which include Achievement/Academic Excellence, Family and Community, Facilities, Technology, Budget, and Charter Renewal Preparation.

USC Hybrid High visit

In preparation for the launch of a distance learning program, a stakeholder team from PCHS will tour USC Hybrid High with executive director David Dwyer on January 14. Hybrid High which is affiliated with the USC Rossier School of Education, is open up to 12 hours per day, seven days per week and year-round for students who may be at risk of dropping out because they hold jobs or care for family members. The school earned its name for the combination of online curriculum that students use in the classroom, coupled with face-to-face instruction with teachers and instructional aides on a schedule that meets their needs. The online coursework – which serves as a "dynamic electronic textbook" – allows students to work at their own pace in the classroom setting until they master a topic.

Attendance during the days before winter break was significantly better than the days before winter break last year as revealed by the following comparison of exam week attendance data from 2011 and 2012:

2011 12/12/11 285 absences 12/13/11 149 absences 12/14/11 131 absences 12/15/12 116 absences 12/16/11 290 absences 93% ADA for the week.

2012
12/10/12 78 absences
12/11/12. 35 absences
12/12/12. 49 absences
12/13/12. 58 absences
98% ADA for the week. \$20,000 increase in revenue for 2011.
2012 is the first year that PCHS has ended the semester before winter break.

A CALL TO ACTION

Making a Good School Better: How EL Strategies Can Make a Difference

January 9 & 10, 2013

Written Warm-Up

Palisades Charter High School has not met its Adequate Yearly Progress (AYP) state school goals for the past two years. This means we are in Program Improvement Year 2.

Respond to the following:

1.List the two state targets that we did not meet, resulting in Program Improvement Year 2.

2.Explain what it means for a school to be in **Program Improvement** Year 2.

3.Explain what happens to teachers in a school that is in Program Improvement Years 3 and 4.

You may use your cell phone but not your neighbor.

	PI Year 1	PI Year 2	PI Year 3	PI Year 4	PI Year 5
Revise & implement local plan	X	X	X	X	X
Provide choice	X	X	X	X	X
Provide supplemental services		X	X	X	X
District takes local corrective action			X	X	X
Plan for restructuring/ alternative governance				X	X

PCHS

Program Improvement Year

Two state targets were not met:

- 1. CAHSEE English Language Arts Results
 - Target Goal: 77.8% at or above Proficient on CAHSEE
 - PCHS Performance: 62% are at or above Proficient on CAHSEE (subgroup Latino/Hispanic)
- 2. Graduation Rate Target Goal: 90%
 - PCHS Performance: 88.5%

*subgroups who did not meet targets: Black, Asian, Socioeconomically Disadvantaged

Instructional Assessment Jigsaw

- Carol Firaurd's Instructional Assessment
- Charter Office's Instructional Assessment
- Bobbi Houtchens' Instructional Assessment

Essential Question: What do these three assessments have in common?

Pali Pals Classroom Walk-Through Rubric

Pali's Evidence of Good Teaching:

Teacher prepares students for learning by providing an initial structure that clarifies intended outcomes. (Standards-based Lesson Plans)

Do you have an Agenda? Objectives? Standards? - Posted for students to see?

Is there a culminating task? Homework? Project? Exit ticket?

Do you use clearly structured rubrics?

Are students engaged?

Do you have thoughtful transitions?

Do you have a Unit Syllabus? Pacing Plans? Calendar? Lesson Plans?

Bobbi Ciriza Houtchens

Students







Family



Teaching Ambassador Fellow

AVHS

Do We Have What It Takes?

We have the experience.
We have the desire.
We can work together to make it happen.





El Sistema Solar



Los Planetas



Mercurio



Venus 10


La Tierra







Marte





Saturno

Júpiter









Unas Estrellas



Unas Constelaciones





Los Telescopios







Las Nebulosas







Las Galaxias









El Telescopio de Galileo





LOS TELESCOPIOS

El telescopio se usa para explorar el universo. Los astrónomos usan el telescopio para observar, estudiar, y sacar fotos de los planetas y las estrellas. Se cree que el primer telescopio fue inventado por un óptico holandés en el año 1608.

Un año después, un astrónomo italiano llamado Galileo usó un telescopio para observar el universo. Con su telescopio primitivo, Galileo descubrió muchas cosas. Vió que la luna tenía montañas y valles y que el planeta Júpiter tenía sus propias lunas.

Uno de los telescopios más grandes se encuentra en un observatorio que está encima del Monte Palomar en California. Este telescopio fue nombrado en memoria de George Ellery Hale, un astrónomo americano muy famoso que estudiaba el sol.

Con el Telescopio Hale, los astrónomos pueden estudiar otras estrellas además del sol.

1. ¿Para qué se usa el telescopio?

2. ¿Quién inventó el primer telescopio?

- 3. ¿Quién vió que la luna tenía montañas y valles?
- 4. ¿Dónde se encuentra el telescopio Hale?

5. ¿En qué año usó Galileo el telescopio para observar el universo?

IDEAS BASICAS

- 1. Una galaxia es una agrupación de miles de millones de estrellas que viajan juntas por el espacio.
- 2. Hay muchas galaxias en el universo. Nosotros habitamos en la galaxia de la Vía Láctea.
- 3. Las estrellas son cuerpos celestes que emiten energía en forma de luz y calor. Están formadas por hidrógeno que se va transformando en helio, produciendo mucha energía.
- 4. Las estrellas se forman a partir de nebulosas de gas y polvo. Cuando se agota el hidrógeno, las estrellas se enfrían, dejando de emitir luz.
- 5. Los planetas son astros que giran alrededor de una estrella y que no brillan con luz propia.
- 6. El Sol es nuestra estrella particular. Gracias a él, recibimos luz y calor.
- 7. Los ocho planetas son Mercurio, Venus, Tierra, Marte, Júpiter, Saturno, Urano, y Neptuno.

Preparándonos Para El Examen

Forma línea por su proficiencia en español.
Después de leer parte del capítulo, completa el gráfico con su grupo.

 Presenta información importante a la clase.



22



Simulation Debriefing

Complete the right side of the Debriefing Handout.

How I felt during the lesson	Personal strategies I used to understand	Instructional strategies used to help comprehension
		23

Specially Designed Academic Instruction in English

SDAIE is a set of instructional strategies used in combination with modified curriculum and materials to provide "meaningful" content instruction for students with limited English proficiency.

Research Highlights: Academic Literacy

Reading and writing proficiency required to understand content-area texts and literature encountered in school, in the work world, and on state tests; the ability to make inferences from text, to learn new vocabulary from context, to link ideas across texts, to identify and summarize important ideas, to collaborate effectively with others . . .

EFFECTIVE VOCABULARY STUDY: BUILDING ASSOCIATIONS



Read the article using Coding:

√ - I already knew this.
+ - This is new information.
? - I have a question.

► Is always contextualized **Cognates** Synonyms & Antonyms Suffixes, Prefixes, Roots **Related Words ►** Is not copying definitions



DEBRIEF: EFFECTIVE VOCABULARY INSTRUCTION



1. How many \sqrt{s} ?

2. How many +s?

3. What are your ?s?

WOD

WORD: obfuscate

SENTENCE: Politicians should not **obfuscate** how they spend our tax dollars.





COGNATES

Look similar, sound similar, mean the same as a word in another language

- teléfono
- sofisticación
- clarificar
- procrastinar

*15,000 English/Spanish cognates
*Usually the most academic words in English, but standard vocabulary in Spanish



Synonyms:

becloud blur fog confuse obviate obscure befog cloud muddy obscure muddle hide

Antonyms: clarify illuminate straighten out

clear (up) simplify decode

Etymology

- 1530s, from L. obfuscatus
- ob "over"
- fuscare "to make dark,"

http://www.etymonline.com/index.p hp?search=obfuscate





Related Words

- Changing suffix: obfuscation, obfuscator, obfuscating, obfuscated, obfuscatory
- Same root: infuscate, fuscous
- Same prefix: obvious, obtain, obnoxious, obviate, . . .
- Same suffix: obviate, obvious, obnoxious, obtuse, obscure, . . .



USING CONTENT AREA TEXTS



At your table, discuss:

- 1. Strategies we use
- 2. Strategies we know about

Cornell Note Taking

- Developed at Cornell University
- Are an AVID strategy
- Can function as a graphic organizer for SQ3R, if modified

http://www.sanjuan.edu/webpages/a grover/avid.cfm?subpage=49893



Questions/Main Ideas:	Notes:
Summary, Reflection, Analysis	

Topic Wed, 40 Topic You need to take notes in every class every day. If there are no formal notes, write a summary of the class activities that day. Use your notes for your tutorials. If some one is a Did Journal #9
absent in our - If you had to give up one familie proup, does thing what would it be? Someone have to -I chose my stereo present what they had? A Got in Utopia groups - to prepare for presentations In child in on Friday animal Farm - choose who presents what why do the - Indro duction -> Yanami Gamez pigs Suddenly - Flag -> Marco Morales become just - Constitution -> me
like humans] - Poem -> Danny M. - Map -> Adriana Vigil Were the pigs - we wrote what we are going behind the to say on the back of our paper whole thing in Changing around & Got in Assigned Seats the T commandments? - start Animal Farm Questions for Ch.10 -> last chapter H.W: Finish Ch.10 QUESTIONS
Summany: We got in class and the teacher tild us to get our Journals out and read us the question then she told us to get in our groups and discuss what we are doing for our presentation on Friday. We did that from 10:45-11:30. Then for the rest of the period we worked in the final questions for Animal Farm.



* 1	3
Class Chemistr	4 Awal John Saucola
	F Chemistry (Menour (++/man)) Date 8/31/2000
Units of Measurements Inturational Systems and	= metric SI Common mass kibgram(kg) grams(g)
Common Bys Kris	length meter (m) millimeters (mm) Centimeters (cm) Kilometers (km). time seconds (s) Quantity male (mol)
	temperature Kelvin (K) celsius (°C) volume liters(L) cc = Cuplc cm ³ = centimeter
Prefixes can make the Unit larger or smaller.	ex. $smaller$ larger milligram \leftarrow gram \rightarrow Kibgram 1.0 mg = 0.001 g $1 kg = 1000 g$
Reliability in measurements	Precision = measure over and over again and gets about the same result. Accuracy = close to the accepted value.
Signifiænt Digits (sig digs)	the certain digits and the estimated digit of a measurement. ex. 31.7 mL. 31 - certain .7estimate
Summary	This rection refers to International and Common Systems used in science to determine a unit of measure, Prefixes and significant digits are used to precisely determine
Attiliat uses for last	a certain meciourement,





- who
- what
- when
- where
- why
- how
- which



- Only the section for your question
- Focus on finding answers to your question



- Write your answers in right hand column
- Use texting language
- Leave space for more notes

ECITE

- Fold back your note page and quiz yourself
- Quiz your classmates
- Note additional information you learn
- Quiz yourself again

A QUICK RECAP

Frontloading

- Vocabulary
- Concepts
- Basic concepts
- Tapping prior knowledge
- Think-Ink-Pair-Share
- Inside/Outside Circle
- Brainstorming
- Numbered Heads Together
- Checking for
 Comprehension

Visuals

- Graphic organizers
- Jigsaw/Expert Groups
- Notetaking guides
- •WOD
- Wordsift.com
- SQ3R & Cornell Notes
- •What? So What? Now What?
- Consensus action planning

Planning for Change

WHAT? (What is my biggest take-away today?)	SO WHAT? (Why is this important to my teaching?)	NOW WHAT? (What am I going to do?)


Event Management System (EMS) Update 1/15/13 Rocky Montz

Quick Overview: EMS is a computer-based program that tracks facility usage; there is also an online portion of the software that not only displays different filtered calendars of facility usage (ie. Athletics, Aquatics Center), but once fully functional, will also allow online users the ability to request and reserve space all online.

- During October through late November, Carla and I had four 2-hour long call-in training sessions on basic configuration of this program; at this point we are at about 95% configured for the system
- On December 17th & 18th, we had two 8-hour long training sessions on how to use the program
- Starting after these two training sessions, I have since been using this system as a means of tracking in-school events as well as after-school events and permitted facility times; I began data input with the events that had been on the Palisades website
- I am currently at roughly 60% input for all events and groups (I have several events and groups that were not on the Palisades website still being inputted). I am also not completely converted my business practices to using the current system (ie. I am creating permit schedules using word instead of thru EMS).
- I am expecting by February 1st to be using the system completely for all facility usage issues including work orders, invoicing and reporting.
- The online portion of the system is up and running and can be viewed at the following address:

http://ems.palihigh.org/virtualems

• At this point, the online portion is being utilized only as a calendar

Looking Forward

- Operational issues need to be determined in regards to using EMS
 - o Who needs to use the system and for what purpose?
 - o What information do we want to keep in the system?
- Based upon these decisions, the EMS desktop client needs to be put on computers and the online client needs to be hosted on a Citrix client so that it can be used off-site
- A training program needs to be created to train the users of this system

2012/2013 Statement of Economic Interests



Form 700

A Public Document

Also available on the FPPC website:

- Form 700 in Excel format
- Reference Pamphlet for Form 700

California Fair Political Practices Commission

428 J Street, Suite 620 • Sacramento, CA 95814 Email Advice: advice@fppc.ca.gov Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772 Telephone: (916) 322-5660 • Website: *www.fppc.ca.gov*

What's New

During 2011 and 2012, the gift limit was \$420 from a single source per calendar year. For calendar years 2013-2014, the limit increased to \$440 from a single source during a calendar year. This gift limit is effective until December 31, 2014.

Filing Deadlines for Filers Under Active Military Duty-

If a person is under active military duty as defined in the Servicemember's Civil Relief Act, the deadline for the annual Form 700 is 30 days following his or her return to office, provided the person or a representative notifies the filing officer in writing prior to the filing deadline that he or she is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of his or her military status.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees and appointed officials filing pursuant to a conflictof-interest code ("code filers"). Obtain your disclosure categories, which describe the interests you must report, from your agency; they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict-of-interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)
- Members of newly created boards and commissions not yet covered under a conflict-of-interest code
- Employees in newly created positions of existing agencies

See Reference Pamphlet, page 3, at *www.fppc.ca.gov* or obtain from your filing officer.

Where to file:

87200 FilersState offices> Your agencyJudicial offices> The clerk of your courtRetired Judges> Directly with FPPCCounty offices> Your county filing officialCity offices> Your city clerkMulti-County offices> Your agency

Code Filers — State and Local Officials and Employees Designated in a Conflict-of-Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's conflict-of-interest code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Boards and Commissions of Newly Created Agencies: File with your newly created agency or with your agency's code reviewing body.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. See Reference Pamphlet, page 3.

Candidates: File with your local elections office.

How to file:

The Form 700 is available at *www.fppc.ca.gov*. Form 700 schedules are also available in Excel format. All statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions.

When to file:

Annual Statements

March 1, 2013

- Elected State Officers
- Judges and Court Commissioners
- State Board and Commission Members listed in Government Code Section 87200

April 2, 2013

- Most other filers

Individuals filing under conflict-of-interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

Statements postmarked by the filing deadline are considered filed on time.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict-of-interest code.

Exception:

If you assumed office between October 1, 2012, and December 31, 2012, and filed an assuming office statement, you are not required to file an annual statement until March 3, 2014, or April 1, 2014, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2013. See Reference Pamphlet, pages 6 and 7, for additional exceptions.

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents.

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at *www.fppc.ca.gov.*

There is no provision for filing deadline extensions unless the filer is under active military duty. (Regulation 18723) Statements of 30 pages or less may be faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours. The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the law's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. During 2011 and 2012, the gift limit was \$420 from a single source per calendar year. For calendar years 2013-2014, the limit increased to \$440 from a single source during a calendar year. This gift limit is effective until December 31, 2014.

In addition, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose (i.e., a personal residence is often not reportable, but may be disqualifying). Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must identify orally the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18702.5, and the Overview of the Conflict of Interest Laws at *www.fppc.ca.gov.*

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. See Reference Pamphlet, page 10.

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. See Reference Pamphlet, page 14.

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 Public Access

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict-of-interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

 Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position is reportable.

For positions subject to confirmation by the State Senate or the Commission on Judicial Performance, your assuming office date is the date you were appointed or nominated to the position.

Example:

Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict-of-interest code, use the effective date of the code or amendment, whichever is applicable.

 Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment is reportable.

Annual Statement:

Generally, the period covered is January 1, 2012, through December 31, 2012. If the period covered by the statement is different than January 1, 2012, through December 31, 2012, (for example, you assumed office between October 1, 2011, and December 31, 2011, or you are combining statements), you must specify the period covered.

 Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2012.

 If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict-of-interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2012, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2012, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2011, and December 31, 2011, or you are combining statements), the period covered must be specified.

• Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2012.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months <u>prior to</u> the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, and water district board members) must file candidate statements, as required by the conflict-of-interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. To obtain amendment schedules, contact the FPPC, your filing official, or go to the FPPC website at *www.fppc.ca.gov.* Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document,** you may list your business/office address instead of your home address.

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court)
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45)
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst)
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission), you may be required to file statements with each agency. To simplify your filing obligations, you may complete an expanded statement.

To do this, enter the name of the other agency(ies) with which you are required to file and your position title(s) in the space provided. Attach an additional sheet if necessary. Complete one statement covering the disclosure requirements for all positions. Each copy must contain an original signature. Therefore, before signing the statement, make a copy for each agency. Sign each copy with an original signature and file with each agency.

Example:

Scott Baker is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers Placer and Yuba counties. Scott will complete one Form 700 using full disclosure (as required for the city position) and covering interests in both Placer and Yuba counties (as required for the multi-county position) and list both positions on the Cover Page. Before signing the statement, Scott will make a copy and sign both statements. One statement will be filed with City of Lincoln and the other will be filed with Camp Far West Irrigation District. Both will contain an original signature.

Remember that if you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April 2 annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand his or her annual filing to include both positions.

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

• If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the "other" box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name	
South Sutter Water District	
Division, Board, Department, District, if applicable	Your Position
	Board Member
If filing for multiple positions, list below or on an attachment.	
Agency:	Position:
2. Jurisdiction of Office (Check at least one box)	
State	Judge or Court Commissioner (Statewide Jurisdiction)
Multi-County	County of
City of	X other Portions of Yuba & Sutter Counties

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2012 annual statement, **do not** change the pre-printed dates to reflect 2013. Your annual statement is used for reporting the previous year's economic interests. Economic interests for your annual filing covering January 1, 2013, through December 31, 2013, will be disclosed on your statement filed in 2014. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

• Enter the total number of completed pages including the cover page and either:

Check the box for each schedule you use to disclose interests;

- or -

if you have nothing to disclose on any schedule, check the "No reportable interests" box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. All statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions. When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

> FPPC Form 700 (2012/2013) FPPC Advice Email: advice@fppc.ca.gov FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov Instructions – 1

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION A PUBLIC DOCUMENT

STATEMENT OF ECONOMIC INTERESTS

Date Received Official Use Only

COVER PAGE

Ple	ease type or print in ink.		
NA	ME OF FILER (LAST)	(FIRST) (MIDDLE)	
1.	Office, Agency, or Court		
	Agency Name		
	Division, Board, Department, District, if applicable	Your Position	
	► If filing for multiple positions, list below or on an attachment.		
	Agency:	Position:	
2.	Jurisdiction of Office (Check at least one box)		
	State	Judge or Court Commissioner (Statewide Jurisdiction)	
	Multi-County		
2	-		
э.	Type of Statement (Check at least one box)		
	Annual: The period covered is January 1, 2012, through December 31, 2012.	Leaving Office: Date Left//////	
	-or- The period covered is//, through December 31, 2012.	 The period covered is January 1, 2012, through the date or leaving office. 	f
	Assuming Office: Date assumed//	O The period covered is/, through the date of leaving office.	۱
	Candidate: Election year and office sought,	if different than Part 1:	
4.	Schedule Summary		
Check applicable schedules or "None." Total number of pages including this cover		tal number of pages including this cover page:	•
	Schedule A-1 - Investments – schedule attached	Schedule C - Income, Loans, & Business Positions – schedule attac	hed
	Schedule A-2 - Investments – schedule attached	Schedule D - Income – Gifts – schedule attached	
	Schedule B - <i>Real Property</i> – schedule attached	Schedule E - Income - Gifts - Travel Payments - schedule attached	Ł
	-or-	erests on any schedule	
5.	Verification		
	MAILING ADDRESS STREET CITY (Business or Agency Address Recommended - Public Document) City	STATE ZIP CODE	
	(
	DAYTIME TELEPHONE NUMBER	E-MAIL ADDRESS (OPTIONAL)	
	I have used all reasonable diligence in preparing this statement. I have reveloper in and in any attached schedules is true and complete. I acknowledge	viewed this statement and to the best of my knowledge the information conta ge this is a public document.	ined
	I certify under penalty of perjury under the laws of the State of California	ornia that the foregoing is true and correct.	
	Date Signed	Signature	
	(month, day, year)	(File the originally signed statement with your filing official.)	

Common Reportable Interests

Schedule A-1:	Stocks, including those held in an IRA or a 401K
Schedule A-2:	Business entities (including certain independent contracting), sole proprietorships, partnerships, LLCs, corporations, and trusts
Schedule B:	Rental property in the jurisdiction
Schedule C:	Non-governmental salaries of public official and spouse/registered domestic partner
Schedule D:	Gifts from non-family members (such as tickets to sporting or entertainment events)
Schedule E:	Travel payments from third parties (not your employer)

Common Non-Reportable Interests

Schedule A-1/A-2:	Insurance policies, government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. See Reference Pamphlet, page 12, for detailed information. (Regulation 18237)
Schedule A-1/A-2:	Savings and checking accounts and annuities
Schedule B:	A residence used exclusively as a personal residence (such as a home or vacation cabin)
Schedule C:	Governmental salary (such as a school district)
Schedule D:	Gifts from family members
Schedule E:	Travel paid by your government agency

Remember:

- ✓ Mark the "No reportable interests" box on Part 4 of the Schedule Summary on the Cover Page if you determine you have nothing to disclose and file the Cover Page only. Make sure you carefully read all instructions to ensure proper reporting.
- \checkmark The Form 700 is a public document.
- ✓ Most individuals must consult their agency's conflict-of-interest code for reportable interests.
- ✓ Most individuals file the Form 700 with their agencies.

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement before signing it, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as "acting," "interim," or "alternate" must file as if they hold the position because they are or may be performing the duties of the position.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of "doing business in the jurisdiction" is not limited to whether the business has an office or physical location in your jurisdiction. See Reference Pamphlet, page 13.
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting

period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California law. This regulation may be obtained from our website at *www.fppc.ca.gov.* See Reference Pamphlet, page 14.
- Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?
- A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.
- Q. I am the sole owner of my business. Where do I disclose my income on Schedule A-2 or Schedule C?
- A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. See Reference Pamphlet, page 8, for the definition of "business entity."

- Q. How do I disclose my spouse's or registered domestic partner's salary?
- A. Report the name of the employer as a source of income on Schedule C.
- Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?
- A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. See Reference Pamphlet, page 14, for additional information.
- Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?
- A. No. Loans received from family members are not reportable.
- Q. I am running for re-election to city council and made a personal loan to my campaign committee. Is this reportable on my Form 700?
- A. No, the loan is not reportable on Form 700; however, repayments are. Loan repayments from a campaign committee are reported on Schedule C as income.

Real Property Disclosure

- Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?
- A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.
- Q. My daughter is buying her first home and I am the cosigner on the loan. I won't occupy the home, but my daughter will. The home is located in my agency's jurisdiction. Must I report this property?

A. No. Property occupied by a family member is not reportable as long as you are not receiving rental income or using the property for business purposes.

Gift Disclosure

- Q. If I received a gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Mary and Joe Benson, a married couple, want to give a piece of artwork to a close friend who is a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2012 when the gift limit was \$420, the Bensons may have given the supervisor artwork valued at no more than \$840. The supervisor must identify Joe and Mary Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.

- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict-of-interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.

"Investment" means a financial interest in any business entity that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. See Reference Pamphlet, page 13.

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse's or registered domestic partner's business (See Reference Pamphlet, page 8, for the definition of "business entity.")
- Your spouse's or registered domestic partner's investments that are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. See Reference Pamphlet, page 15, for more information on disclosing trusts.
- Business trusts

You are not required to disclose:

- Insurance policies, government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. See Reference Pamphlet, page 12, for detailed information. (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency's jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, diversified mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. See second example below.

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively.
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

John Smith holds a state agency position. His conflict-ofinterest code requires full disclosure of investments. John must disclose his stock holdings of \$2,000 or more in any company that does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Susan Jones is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Susan must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

FPPC Form 700 (2012/2013) FPPC Advice Email: advice@fppc.ca.gov FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov Instructions – 7

SCHEDULE A-1 Investments

CALIFORNIA FORM FAIR POLITICAL PRACTICES COMMISSION

Name

Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%)

Do not attach brokerage or financial statements.

► NAME OF BUSINESS ENTITY	► NAME OF BUSINESS ENTITY
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	GENERAL DESCRIPTION OF BUSINESS ACTIVITY
FAIR MARKET VALUE \$2,000 - \$10,000 \$10,001 - \$100,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT	FAIR MARKET VALUE \$2,000 - \$10,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT Stock Other (Describe) Partnership Income Received of \$0 - \$499 Income Received of \$500 or More (Report on Schedule C)
IF APPLICABLE, LIST DATE:	IF APPLICABLE, LIST DATE:
//_12//_12 ACQUIREDDISPOSED	//_12//_12
► NAME OF BUSINESS ENTITY	► NAME OF BUSINESS ENTITY
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	GENERAL DESCRIPTION OF BUSINESS ACTIVITY
FAIR MARKET VALUE \$2,000 - \$10,000 \$10,001 - \$100,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT	FAIR MARKET VALUE \$2,000 - \$10,000 \$10,001 - \$100,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT
IF APPLICABLE, LIST DATE: //_12/_12 ACQUIREDDISPOSED	IF APPLICABLE, LIST DATE: //_12/_12 ACQUIRED DISPOSED
► NAME OF BUSINESS ENTITY	► NAME OF BUSINESS ENTITY
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	GENERAL DESCRIPTION OF BUSINESS ACTIVITY
FAIR MARKET VALUE \$2,000 - \$10,000 \$10,001 - \$100,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT	FAIR MARKET VALUE \$2,000 - \$10,000 \$10,001 - \$100,000 \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT
IF APPLICABLE, LIST DATE:	IF APPLICABLE, LIST DATE:
//_12//_12 ACQUIRED DISPOSED	//_12//_12 ACQUIRED DISPOSED

Use Schedule A-2 to report investments in a business entity or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. See Reference Pamphlet, page 13. A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

• Disclose each source of income and outstanding loan to the business entity or trust identified in Part 1 if your pro rata share of the gross income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. See Reference Pamphlet, page 11, for examples. Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.

 Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. See Reference Pamphlet, page 8, for an explanation of commission income.

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Adding phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" may trigger a request for an amendment to your statement. See Reference Pamphlet, page 14, for details about requesting an exemption from disclosing privileged information.

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE A-2 Investments, Income, and Assets of Business Entities/Trusts

CALIFORNIA FORM FAIR POLITICAL PRACTICES COMMISSION

Name

(Ownership Interest is 10% or Greater)

► 1. BUSINESS ENTITY OR TRUST	► 1. BUSINESS ENTITY OR TRUST
Name	Name
Address (Business Address Acceptable)	Address (Business Address Acceptable)
Check one	Check one
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	GENERAL DESCRIPTION OF BUSINESS ACTIVITY
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	GENERAL DESCRIPTION OF BUSINESS ACTIVITY
FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$0 - \$1,999 //12 \$10,000 //12 \$10,001 - \$100,000 ACQUIRED DISPOSED \$100,001 - \$1,000,000 Over \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT Other YOUR BUSINESS POSITION Other	FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$0 - \$1,999 /_/_12 \$2,000 - \$10,000 _/_/12 \$10,001 - \$100,000 ACQUIRED \$100,001 - \$1,000,000 Over \$1,000,000 NATURE OF INVESTMENT
 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST) 	 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)
\$0 - \$499 \$10,001 - \$100,000 \$500 - \$1,000 OVER \$100,000 \$1,001 - \$10,000 OVER \$100,000 > 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.) None	\$0 - \$499 \$10,001 - \$100,000 \$500 - \$1,000 OVER \$100,000 \$1,001 - \$10,000 OVER \$100,000 > 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.) None
4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST Check one box: INVESTMENT	4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST Check one box: INVESTMENT REAL PROPERTY
Name of Business Entity, if Investment, <u>or</u> Assessor's Parcel Number or Street Address of Real Property	Name of Business Entity, if Investment, <u>or</u> Assessor's Parcel Number or Street Address of Real Property
Description of Business Activity <u>or</u> City or Other Precise Location of Real Property	Description of Business Activity <u>or</u> City or Other Precise Location of Real Property
FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$2,000 - \$10,000 // 12 \$10,001 - \$100,000 // 12 \$100,001 - \$1,000,000 ACQUIRED Over \$1,000,000 DISPOSED NATURE OF INTEREST Stock Property Ownership/Deed of Trust Stock	FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$2,000 - \$10,000
Property Ownership/Deed of Trust Stock Partnership	Property Ownership/Deed of Trust Stock Partnership
Leasehold Other	Leasehold Other
Check box if additional schedules reporting investments or real property are attached	Check box if additional schedules reporting investments or real property are attached

Comments:_

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. See Reference Pamphlet, page 13.

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

You are not required to report:

• A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)

Please note: A non-reportable residence can still be grounds for a conflict of interest and may be disqualifying.

• Interests in real property held through a blind trust (See Reference Pamphlet, page 16, for exceptions.)

To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 are not also required to be reported on Schedule B.
- Code filers do your disclosure categories require disclosure of real property?

- Identify the nature of your interest. If it is a leasehold, disclose the number of years remaining on the lease.
- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable.
 Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.

When reporting a loan:

- -- Provide the name and address of the lender.
- -- Describe the lender's business activity.
- -- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- -- Check the box indicating the highest balance of the loan during the reporting period.
- -- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Joe Nelson is a city planning commissioner. Joe received rental income of \$12,000 during the reporting period from a single tenant who rented property Joe owned in the city's jurisdiction. If Joe had received the \$12,000 from two or more tenants, the tenants' names would not be required as long as no single tenant paid \$10,000 or more. A married couple would be considered a single tenant.

٠	ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS			
	4600 24th Street			
	СПУ			
	Sacramento, CA 95814			
	FAIR MARKET VALUE IF APPLICABLE, LIST DATE:			
	\$2,000 - \$10,000 / 12 / 12			
	X \$10,001 - \$1,000,000 ACQUIRED DISPOSED			
	Over \$1.000.000			
	NATURE OF INTEREST			
	X Ownership/Deed of Trust			
	Leasehold			
	Yis. remaining Other			
	IF RENTAL PROPERTY, GROSS INCOME RECEIVED \$0 - \$499 \$500 - \$1,000 \$1,001 - \$10,000 X \$10,001 - \$100,000 OVER \$100,000			
	SOURCES OF RENTAL NOOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. Henry Wells			
NAME OF LENDER"				
	Sophia Petroillo			
	ADDRESS (Business Address Acceptable)			
	2121 Blue Sky Parkway, Sacramento			
	BUSINESS ACTIVITY, IF ANY, OF LENDER			
	Restaurant Owner			
	INTEREST RATE TERM (Months/Years)			
	8 None 15 Years			
	HIGHEST BALANCE DURING REPORTING PERIOD			
	\$500 - \$1,000 \$1,001 - \$10,000			
	X \$10,001 - \$100,000 OVER \$100,000			
	Guarantor, if applicable			

FPPC Form 700 (2012/2013)

FPPC Advice Email: advice@fppc.ca.gov FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov Instructions – 11

SCHEDULE B Interests in Real Property (Including Rental Income)

CALIFORNIA FORM FAIR POLITICAL PRACTICES COMMISSION

Name

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS	ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS
CITY	СІТҮ
FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$2,000 - \$10,000 _/_/12 _/_/12 \$10,001 - \$100,000 _/_/12 _/_/12 \$100,001 - \$1,000,000	FAIR MARKET VALUE IF APPLICABLE, LIST DATE: \$2,000 - \$10,000 _/_/12 _/_/12 \$100,001 - \$100,000 _/_/12 _/_/12 \$100,001 - \$1,000,000
	I ending institutions made in the lender's regular course of vithout regard to your official status. Personal loans and less must be disclosed as follows:

NAME OF LENDER*	NAME OF LENDER"
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF LENDER	BUSINESS ACTIVITY, IF ANY, OF LENDER
INTEREST RATE TERM (Months/Years)	INTEREST RATE TERM (Months/Years)
% None	% None
HIGHEST BALANCE DURING REPORTING PERIOD	HIGHEST BALANCE DURING REPORTING PERIOD
\$500 - \$1,000 \$1,001 - \$10,000	\$500 - \$1,000 \$1,001 - \$10,000
S10,001 - \$100,000 OVER \$100,000	S10,001 - \$100,000 OVER \$100,000
Guarantor, if applicable	Guarantor, if applicable

Comments: _

Instructions – Schedule C Income, Loans, & Business Positions (Income Other Than Gifts and Travel Payments)

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. See Reference Pamphlet, page 11. Also report your job title with each reportable business entity, even if you received no income during the reporting period. You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

A source of income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. See Reference Pamphlet, page 13, for more information about doing business in the jurisdiction. Reportable sources of income may be further limited by your disclosure category located in your agency's conflict-ofinterest code.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- · Prizes or awards not disclosed as gifts
- Payments received on loans you made to others, including loan repayments from a campaign committee (including a candidate's own campaign committee)
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10, concerning your ability to receive future honoraria.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

• Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.

See Reference Pamphlet, page 11, for more exceptions to income reporting.

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. See Reference Pamphlet, page 8. Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - -- For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - -- The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE C Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700

Name

1. INCOME RECEIVED	► 1. INCOME RECEIVED
NAME OF SOURCE OF INCOME	NAME OF SOURCE OF INCOME
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE	BUSINESS ACTIVITY, IF ANY, OF SOURCE
YOUR BUSINESS POSITION	YOUR BUSINESS POSITION
GROSS INCOME RECEIVED	GROSS INCOME RECEIVED
\$500 - \$1,000 \$1,001 - \$10,000	\$500 - \$1,000 \$1,001 - \$10,000
\$10,001 - \$100,000 OVER \$100,000	S10,001 - \$100,000 OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED	CONSIDERATION FOR WHICH INCOME WAS RECEIVED
Salary Spouse's or registered domestic partner's income	Salary Spouse's or registered domestic partner's income
Loan repayment Partnership	Loan repayment Partnership
Sale of (Real property, car, boat, etc.)	(Real property, car, boat, etc.)
Commission or Rental Income, list each source of \$10,000 or more	Commission or Rental Income, list each source of \$10,000 or mo
Other (Describe)	Other
2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PE	ERIOD
retail installment or credit card transaction, made in th	lending institutions, or any indebtedness created as part on the lender's regular course of business on terms available status. Personal loans and loans received not in a lender' ws:
NAME OF LENDER*	INTEREST RATE TERM (Months/Years)
ADDRESS (Business Address Acceptable)	% None
Louiness Auress Acceptable)	SECURITY FOR LOAN
BUSINESS ACTIVITY, IF ANY, OF LENDER	
	Real Property Street address
HIGHEST BALANCE DURING REPORTING PERIOD	Street address

Guarantor _

Other _

\$500 - \$1,000

\$1,001 - \$10,000

Comments: ___

\$10,001 - \$100,000OVER \$100,000

FPPC Form 700 (2012/2013) Sch. C FPPC Advice Email: advice@fppc.ca.gov FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov

(Describe)

City

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10, regarding your ability to receive future honoraria.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

You are not required to disclose:

• Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a

Reminders

- Gifts from a single source are subject to a \$420 limit during 2012. See Reference Pamphlet, page 10.
- Code filers you only need to report gifts from reportable sources.

charitable organization without being claimed by you as a charitable contribution for tax purposes

- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other famly members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- The cost of food, beverages, and necessary accommodations provided directly in connection with an event at which you gave a speech, participated in a panel or seminar, or provided a similar service but only if the cost is paid for by a federal, state, or local government agency. This exception does not apply to a state or local elected officer, as defined in Section 82020, or an official specified in Section 87200.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE D Income – Gifts

CALIFORNIA FORM 700

Name

NAME OF SOURCE (Not an Acronym)	► NAME OF SOURCE (Not an Acronym)
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE	BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)	DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)
/\$	// \$
/\$	_ // \$
/\$	// \$
NAME OF SOURCE (Not an Acronym)	► NAME OF SOURCE (Not an Acronym)
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE	BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)	DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)
/\$	
/\$	
/\$	_ // \$
NAME OF SOURCE (Not an Acronym)	► NAME OF SOURCE (Not an Acronym)
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE	BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)	DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S)
/\$	_ / \$
/\$	_ / \$
/\$	_ \$

Comments: _____

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" at *www.fppc.ca.gov*.

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C
- Payments for admission to an event at which you make a speech, participate on a panel, or make a substantive formal presentation, transportation, and necessary lodging, food, or beverages, and nominal non-cash benefits provided to you in connection with the event so long as both the following apply:
 - -- The speech is for official agency business and you are representing your government agency in the course and scope of your official duties.
 - -- The payment is a lawful expenditure **made only by a federal, state, or local government agency** for purposes related to conducting that agency's official business.

Note: This exception does not apply to a state or local elected officer, as defined in Section 82020, or an official specified in Section 87200.

 A travel payment that was received from a non-profit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - -- **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift and the **date(s)** received.

-- **Travel payments are income** if you provided services that were equal to or greater in value than the payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts.

When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member Rick Chandler is the chairman of a trade association and the association pays for Rick's travel to attend its meetings. Because Rick is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment

may be reported as income. Payments for Rick to attend other events for which Rick is not providing services are likely considered gifts.

ADDRESS (Business Address Acceptable)	
1230 K Street, Ste. 610	
CITY AND STATE	
Sacramento, CA	
BUSINESS ACTIVITY, IF ANY, OF SOURCE	501 (c)(3
Association of Healthcare Workers	
DATE(S):/// AMT:	s 588.00
TYPE OF PAYMENT: (must check one)	X Income
DESCRIPTION: Travel reimbursement for	board meeting

SCHEDULE E Income – Gifts Travel Payments, Advances, and Reimbursements

CALIFORNIA FORM 700

Name

- You must mark either the gift or income box.
- Mark the "501(c)(3)" box for a travel payment received from a nonprofit 501(c)(3) organization or the "Speech" box if you made a speech or participated in a panel. These payments are not subject to the \$440 gift limit, but may result in a disqualifying conflict of interest.

► NAME OF SOURCE (Not an Acronym)	► NAME OF SOURCE (Not an Acronym)
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
CITY AND STATE	CITY AND STATE
BUSINESS ACTIVITY, IF ANY, OF SOURCE 501 (c)(3)	BUSINESS ACTIVITY, IF ANY, OF SOURCE 501 (c)(3)
DATE(S):/	DATE(S):// AMT: \$
TYPE OF PAYMENT: (must check one)	TYPE OF PAYMENT: (must check one)
Made a Speech/Participated in a Panel	Made a Speech/Participated in a Panel
Other - Provide Description	Other - Provide Description
► NAME OF SOURCE (Not an Acronym)	► NAME OF SOURCE (Not an Acronym)
ADDRESS (Business Address Acceptable)	ADDRESS (Business Address Acceptable)
CITY AND STATE	CITY AND STATE
BUSINESS ACTIVITY, IF ANY, OF SOURCE 501 (c)(3)	BUSINESS ACTIVITY, IF ANY, OF SOURCE 501 (c)(3)
DATE(S):/// AMT: \$	DATE(S):/
TYPE OF PAYMENT: (must check one)	TYPE OF PAYMENT: (must check one)
Made a Speech/Participated in a Panel	Made a Speech/Participated in a Panel
Other - Provide Description	Other - Provide Description
	· · · · · · · · · · · · · · · · · · ·
Comments:	

Human Resources Report January 15, 2013



A CALIFORNIA DISTINGUISHED SCHOOL

Elections:

Name	Classification/Position	Funding Source	Effective Date
Giovanni Stewart	Special Education Assistant	General Fund	January 7, 2013 – June 5, 2013
Eric Butler	Special Education Assistant (Substitute)	General Fund	January 7, 2013– June 5, 2013

Short-term Services:

Name	Classification/Position	Funding Source	Effective Date
Lily Pierre	Temp Information System Analyst	Technology Fundraising Account	Jan 2, 2013 – June 30, 2013
Michelle Brantley	Infinite Campus Temp Work	Technology Fundraising Account	Dec 17, 2012 –Dec 31, 2012
Shanise James	Special Education Trainee (Sub)	General Fund	January 8, 2013 – June 5, 2013
Paul Davis	Temp Infinite Campus Data Entry	Technology Fundraising Account	January 8, 2013- Feb 28, 2013
Jeremy Miller	Percussion Designer	Marching Band Trust	Spring 2013 Show
Sean Pazirandeh	Percussion Instructor	Marching Band Trust	Fall 2012 Show
Jason Viera	Color Guard Instructor	Marching Band Trust	Jan 2, 2013 - April 30, 2013
Sean McDermott	Visual Designer	Marching Band Trust	Spring 2013 Show
Jean Maninger	Temporary Office Clerk	General Fund	Jan 7, 2013 –June 17, 2013

Independent Contractors:

Name	Service	Funding Source	Beginning and Ending Date	
Kenneth Jefferson	Consultant Custodial Services	General Fund	December 15, 2012 – March 31, 2013	
Elaine Butze	PCHS Website Data Entry	Technology Fundraising Account	January 8, 2013 – January 31, 2013	

Professional Expert:

Name	Classification/Position	Effective Date
Christine Lang	January 8, 2013 Faculty Meeting Wellness Presentation	January 8, 2013

Coaches:

Name	Classification/Position	Funding Source	Effective Date
Latina Refells-Jones	Head Coach Cheerleading	General Fund	January 2, 2013 – April 30, 2013
Keshon Perry	Assistant Head Coach, Cheerleading	General Fund	January 2, 2013 – April 30, 2013

Human Resources Report January 15, 2013



Assignment Sheet and Attendance Record

Grade: _____Teacher:__

Assignment Period:

Month/Day/Year Month/Day/Year

to

STUDENT ASSIGNMENTS

Teachers, please include a brief s	ummary of the <u>assignment</u> , the <u>resources</u> to be used to complete the assignment, and the method of evaluation of
the assignment. (Attach additional	l sheet as necessary)
Language Arts	
Social Studies	
Mathematics	
Science	
Spanish	
Physical Education	
Other	

PCHS recognizes that families may not evenly distribute student's work assignments over weekdays. However, due to strict State law requirements for charter school attendance, PCHS expects each student to be engaged in an educational activity required of them in the assignments on each weekday that PCHS is in session, and asks that this "daily engagement" be documented on a daily basis on this sheet by the parent/guardian. This should not be read to prohibit schoolwork on weekends and should not be read to dictate the manner in which a family distributes the assignments over the independent study period. PCHS asks that a parent/guardian refrain from documenting any "daily engagement" on a day where a student did not engage in any educational activity required of them by the assignments. By law, work done on weekends or other days when school is not in session cannot be used to "make-up" weekdays where no "daily engagement" occurred.

Daily Engagement In Educational Activities Assigned by the School on Days the School is in Session Week One								
	Monday _/_/_ Tuesday _/_/_ Wednesday _/_/_ Thursday _/_/_ Friday _/_/_							
Language Arts								
Social Studies								
Mathematics								
Science								
Spanish								
Physical Ed								
Other								

Parent – Please fill in date and initial on subjects in which student was engaged on each day.

Parent Signature: ____

Date: _____

Daily Engagement In Educational Activities Assigned by the School on Days the School is in Session Week Two						
	Monday//	Tuesday//	Wednesday_//	Thursday_//	Friday_//	
Language Arts						
Social Studies						
Mathematics						
Science						
Spanish						
Physical Ed						
Other						

Parent – Please fill in date and initial on subjects in which student was engaged on each day.

Parent Signature: _____ Date: _____

Daily Engagement In Educational Activities Assigned by the School on Days the School is in Session Week Three					
	Monday//	Tuesday//	Wednesday_//	Thursday_//	Friday_//
Language Arts					
Social Studies					
Mathematics					
Science					
Spanish					
Physical Education					
Other					

Parent – Please fill in date and initial on subjects in which student was engaged on each day.

Parent Signature: _____ Date: _____

Daily Engagement In Educational Activities Assigned by the School on Days the School is in Session								
		Weel	s Four					
	Monday _/_/_ Tuesday _/_/_ Wednesday /_/_ Thursday /_/_ Friday /_/_							
Language Arts								
Social Studies								
Mathematics								
Science								
Spanish								
Physical Education	Physical Education							
Other								

Parent – Please fill in date and initial on subjects in which student was engaged on each day.

 Parent Signature:
 Date:

For Supervising Teacher Completion:

Days of Daily Engagement on Educational Activities Required by the School on Days the School is in Session: a.

Time Value of Student Work Product (measured in days): b.

Attendance Approved by Teacher: _____ [insert lesser of a & b]

Signature of Supervising Teacher_____ Date: _____



Policy

No.

Independent Study

Palisades Charter High School may offer independent study to meet the educational needs of pupils enrolled in the charter school. Independent study is an alternative education designed to teach the knowledge and skills of the core curriculum. Palisades Charter High School shall provide appropriate existing services and resources to enable pupils to complete their independent study successfully. The following written policies have been adopted by the Board for implementation at the Charter School:

- 1. For pupils in all grade levels offered by the School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be 30 school days.
- 2. When any pupil fails to complete 80% of assignments during any period of 30 school days, the Principal or his or her designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.
- 3. A current written agreement shall be maintained on file for each independent study pupil, including but not limited to, all of the following:
 - The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress.
 - The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work.
 - The specific resources, including materials and personnel, that will be made available to the pupil.
 - A statement of the policies adopted herein regarding the maximum length of time allowed between the assignment and the completion of a pupil's

assigned work, and the number of missed assignments allowed prior to an evaluation of whether or not the pupil should be allowed to continue in independent study.

- The duration of the independent study agreement, including beginning and ending dates for the pupil's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one semester, or one- half year for a school on a year-round calendar.
- A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
- The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class or program pursuant to Education Code Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.
- Each written agreement shall be signed, prior to the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or care giver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of the Family Code.
- 4. Palidades Charter High School shall comply with the Education Code Sections 51745 through 51749.3 and the provisions of the Charter School's Act and the State Board of Education regulations adopted there under.
- 5. The Executive Director / Principal shall establish regulations to implement these policies in accordance with the law.



INFINITE CAMPUS Update Board meeting January 15, 2013

The Administrators, Infinite Campus Pali Coaches, Infinite Campus Trainers and Staff are pleased to announce that our new SIS is live and running very smoothly.

100% of our teachers were able to take attendance using Infinite Campus. Each day we are establishing training baselines which will help to move us forward.

We are rolling out an ongoing training program that is collaborative and uses the social constructivist theory as its foundational design.

Congratulations to Dr. Pamela Magee for her esteemed leadership and vision in ensuring the success of the data extraction, conversion, migration, testing and implementation process.

Students are expected to start using the student portal in mid-February; parents will follow thereafter.

This is a monumental achievement and we are all to be congratulated!



Master Agreement for Independent Study

Student Name: Student Number: Address: City/Location: Phone Number: DOB: Program Placement: Agreement Duration: Beginning Date: End Date: Year: Grade Level: 2nd Phone Number:

Students are required to report to their teacher as follows to submitting work and reporting progress:

Manner of Reporting: 0	ne-on-one Small Group E-mail Fax.
Time:	•
Frequency:	•
Place of Meeting:	

Method of Study: Specific methods of study will be designated on the Student Assignment Sheet and Attendance Record incorporated herein. Examples of methods of study for the student will include but are not limited to:
Independent Reading Textbook Activities Problem Solving Study Projects Drill & Practice Experiential Learning Computerized Curriculum Web/Internet Research Library Research Field Trips Learning Center Courses Other______.

Method of Evaluation: Academic evaluations will be designated on the Student Assignment Sheet and Attendance Record incorporated herein. Examples of acceptable methods of evaluation include but are not limited to:
Teacher-made Tests
Student Conferences
Progress/Report Cards
Chapter/Unit Tests
Work Samples
Observations
Portfolios
State Standards Testing
CA High School Exit Exams
Learning Journals
Presentations
Quizzes
Labs
Finals
Other______.

Resources: The school will provide appropriate instructional materials and personnel to enable the student to complete the assigned work. Resources must include those reasonably necessary to the achievement of the objectives and must include resources that are normally available to all students on the same terms as the terms on which they are available to all. Assignments and specific resources will be designated on the Assignment and Attendance Record incorporated herein.

Board Policies:

(a) For pupils in all grade levels offered by the School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be **[INSERT # FROM BOARD POLICY]** school days.

(b) A pupil may miss **[INSERT # FROM BOARD POLICY]** assignment during any period of **[INSERT # FROM BOARD POLICY]** school days before an evaluation is conducted to determine whether it is in the best interests of the pupil to remain in independent study. Therefore, when any pupil fails to complete **[INSERT # FROM BOARD POLICY]** assignments during any period of **[INSERT # FROM**



BOARD POLICY] school days, the Principal or his or her designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.

Objectives: The student will complete the courses listed below. All course objectives will be consistent with the established charter school's board policy and are consistent with charter school standards, as outlined in the charter school's subject/course descriptions. Assignment Sheet and Attendance Record will include additional descriptions of the major objectives and activities of the courses of study covered by this agreement including the evaluation of student work and is incorporated herein. The term "Course Value" ("CV") refers to the number of credits (secondary education) or weeks of work (elementary education) the student will attempt.

Category	Subject	CV	Modified
Language Arts	English 9	5	No
Mathematics	Algebra 1	5	No
Social Studies	World History	5	No

Course Credits or Other Measures of Academic Achievement to be Earned Upon Completion [TAILOR COURSES AND CREDIT]

Voluntary Statement: It is understood that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class or program pursuant to Education Code Section 48915 or 48917, instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.

Signatures and Dates:

I have read and I understand the terms of this agreement, and agree to all provisions set forth.

Student:	Date:
Parent/Guardian/Caregiver:	Date:
Supervising Teacher:	Date:
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:	Date:
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:	Date:
Other Person Who Has Direct Responsibility for Providing Assistance to the Pupil:	_Date:

[PUT N/A IF THERE IS NO "OTHER PERSON"]



1. The transition from LAUSD and the rollout of Uniserve has been relatively smooth. Crews were on hand nearly everyday thru-ought the break to bring the school on line with respect to custodial services. Each and every room on campus was emptied, stripped, and cleaned.

2. Major facelift around campus including painting of front of schools, curbs, handicap spots, parking lines started, etc.

3. Two defective gas stoves were replaced in cooking class.

4. The main tunnel had all it's lights repaired and are functioning to improve safety at night. The tunnel graffiti has been painted and the damaged murals removed. The tunnel will undergo a complete transformation with new, refreshed graphics that should be pleasing to all in the next 2 weeks.

5. Work crews worked this past break to perform a massive cleanup of all trash, leaves, etc within the stairwells, parking lots, and campus areas.

6. Johnson Tree performed much needed work to trim and cut back exiting trees thruout campus.

7. We repaired the second parking lot deck guard rails over winter break.

8. Temescal buildings were repainted and refreshed.

9. Temescal water problem sump issue resolved over winter break.

10. Gilbert Hall shut down by LAUSD over winter break. I reopened the building on Jan 8th with inspection from our private structural engineer on new A/C units did not impact structural integrity of building.

11. Main screen in Gilbert will be moved forward for improved viewing pleasure.

12. Teachers station cabinets installed in Gilbert Hall and building expected to be delivered to Rose week of January 14th.

13. Pipe burst underground, west side of Library. This is the main feeder line that supplies hot water to heat buildings on campus. Pipe has been isolated and trouble call out to LAUSD for repair.

14. Faculty cafeteria has been painted and refreshed over winter break.

15. We addressed at least 90% of the teacher maintenance requests turned in at the start of winter break.

16. Mercer Hall expected open by 1st week of February.

17. Storage units will be built in the next few weeks behind Mercer Music Hall to store items for Drama/Music departments. The existing Mobile Mini containers will be removed from the site.

18. A push to clean up the backside of the Gym will start this week. Already you may notice the old wall has been painted Pali blue by the tennis courts, as well as, the Red Cross container.

19. Two new ADA handicap ramps are still being installed by LAUSD in front of the main Gym. Completion time expected by mid February.

20. Repeater and New Base station to be installed in next week or so for improved communication and school safety.



PCHS Safety Precautions January 2013

- Establish one main entrance and put up signage identifying it as the main entrance. Maintain visible signage on campus and on all school doors directing visitors to the main entrance door. We have posted notices advising that individuals not on school business may be charged with trespassing (see attached photo). We may have to change the signage to specifically state that individials who do not follow visitation procedures may be charged with trespassing. The main office should be the only point of entry. That would mean that the Attendance Office and Health Office would no longer have the ability to check in any visitors.
- We have a visitor sign-in protocol. However, we should consider sign-out and escort procedures/protocols.
- Reduce the number of doors which may be opened from the outside.
- Secure custodial entrances and delivery doors during and after school hours. Have custodial personnel keep a log of deliveries to include the name of the vendor company, name of the delivery person, license plate of vehicle, date and time of arrival and departure, and associated information.
- Require all school doors to be closed and secured from the outside while cleaning personnel and after-hours staff work inside the building during evening and night hours.
- Train all school staff, including support personnel, to greet and challenge strangers. Staff should be trained to at least report strangers to the office if they do not feel safe in approaching someone they believe to be an intruder. Reeducate the entire staff on the use of #1234 security phone number.
- Train students not to open doors to strangers, other students, or even adults they may know.
- Educate parents about access control strategies and the importance of them following the rules. This would entail NO MORE DROP OFFS TO STUDENTS ON BOWDOIN (IN FRONT OF THE SCHOOL).
- Establish a routine maintenance and timely repair program for the doors.
- REQUIRE ALL PALI EMPLOYEES TO WEAR THEIR IDs.
- Use magnetic locks on doors so they close more easily.
- Consider installing a security camera at the main entrances immediately.
- Train the secretaries on proper procedures for allowing access to non-Pali adults.
- Many schools, especially high schools and other larger facilities, use surveillance cameras to monitor and record entrance points. While most schools do not have adequate funding to staff full time monitoring of surveillance cameras, these cameras can serve as a deterrent and should be used so as to at least provide a record of who was in the area. I believe that Ramona Bostic in the main office and Joleta Simmons have the capability of manning the cameras from the main

office and deans lobby desk during school hours. Additionally Mr. Gracias should also have this capability.

- Train security staff to look for bags, boxes and materials that are left unmanned-much like airport security.
- CONSIDER GATING THE SCHOOL FROM BOWDOIN AND TEMESCAL TO THE PARKING LOTS. Then, the entry point could be a manned parking lot kiosk. This may be extreme-Deny parent access to the main office to deliver lunches,

materials, homework. No deliveries will be accepted. I did notice this rule at Culver High.
PLC Board Presentation

January 15, 2013



A CALIFORNIA DISTINGUISHED SCHOOL

Introduction

- My Background
- Purpose of the Presentation
- Use of Data by Leadership
- Definition of a PLC

PLC History (Abridge Version)

- 2002-2003 Helix Charter High School visits PCHS to share the PLC concept
- 2003 Palisades Charter High School became fiscally independent and the PLC concept became an essential component of the charter
- 2003-2006 Numerous employees visited Helix Charter H.S.
- 2004 Two dozen employees attended Dufour PLC conference in Riverside
- 2004-2005 Assessment and Accountability Committee searched for assessment tool and posted Data Management Coordinator position (position went unfilled)
- 2005 With accreditation looming administration reposted DMC position. Rauschuber 3 periods and Nance 2 periods
- **2008** Dozen employees attended at Dufour PLC conference
- **2007-2009** PLC summer mini-grant program
- **2011** Focus on PLC Re-teaching and Reassessing (R&R)
- **2012** "Late-Starts" were incorporated into the schedule to provide uninterrupted time for PLC collaboration
- **2013** NBC teachers incorporated into managing Mastery Manager

Data Triangulation

External Data—CDE

External Data—LAUSD Internal Data—Pali

EXTERNAL DATA (CDE)

9th Grade English CST 80 70 60 50 40 30 20 10 0 Percentage 20 20 11 12 Advanced & 78 77 Proficient Below Basic & Far 18 19 15 13 11 **Below Basic**

10th Grade English CST



11 Grade English CST





Algebra I CST



Geometry CST



Algebra II CST







World History CST

U.S. History CST





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0	20 03	20 04	20 05	20 06	20 07	20 08	20 09	20 10	20 11	20 12
Advanced & Proficient	37	46	33	44	46	55	59	64	64	72
Below Basic & Fa Below Basic	ar 30	23	27	26	21	13	11	9	9	7

Biology CST

Chemistry CST







PLC "Trending" based on the Percentage of Proficient and Advanced Students on 2012 CSTs



2 Year Positive Trend 1 Year Positive Trend 1 Year Negative Trend

EXTERNAL DATA (LAUSD 2010-2011 DATA)

	F	Past Academic Year 2010–2011	3 Year Average 2008-2011						
	Number of students 1	AGT ESTIMATE 2 District Average 4	5	Number of students 1	2	AGT ESTIMATE District Average	4 5		
ELA School-	Level AG	T			I	I			
Overall	1805	2.8		5404		3.4			
MATH School	ol-Level A	GT							
General	144	3.5		621			4.5		
Algebra I	290	3.7	I	840			4.1		
Geometry	**	Insufficient Data		1015		3.7			
Algebra II	347	3.2	1	933	1	3.4			
SCIENCE So	chool-Lev	el AGT							
Integrated Sci	478	3.4		1619		1	4.3		





INTERNAL DATA—SPRING 2012

Matrix—May 2012

	weeks of	formal PLC	PLC	Assessment	n of Common	e Based	student	Number of	Assessmer		teachers	teachers	teachers	teachers		
	Pacing Plan	meetins	meetings	S	Assessment	Assessments	work/data	R&Rs	S	I	Fall 2011	Fall 2011	Fall 2011	Fall 2011	CST Trends	AGT
Target as of April 9th	100%	14+	80%	3 or 2		1	3 or 2	1	Ŷ	'es	15% or Less	15% or Less	15% or Less	15% or Less	2+ Year Positive	Above Predicted
Red Flag as of April 9th	Less than 75%	Less than 7	Less than 80%	Less than 2 or 1		0	Less than 2 or 1	Less than 1		No	25% or More	25% or More	25% or More	25% or More	2+ Year Negative	Below Predicted
Literacy																
English 9	100%	10	20%	0		0	0	0	No		42%	15%	N/A	N/A	3 Positive	Far Above
English 10	100%	7	86%	0		0	0	0	5	5%	25%	12%	43%	3%	1 Positive	Below Predicted
English 11	100%	10	0%	0		0	0	0	No		56%	40%	23%	0%	No Trend	Within Range
English 12	0%	20	80%	0		0	0	0)% [?	?	?	?		
Spanish 1	100%	4	100%	1		1	1	0		5%	8%	9%				N/A
Spanish 2	100%	10	?	0		0	0	0	No	1	?	?	N/A	N/A		N/A
Spanish 3																
French 2	50%	0	0%	0		0	0	0)%	10%	20%			N/A	N/A
Alg. 1a	100%	16	0%	5		0	2	0	10)%	23	30			2 Negative	Above
Alg. 2A/B	100%	22	27%	3		0	1	1	75	5%	43	35	11	3	2 Negative	Above Predicted
Geometry	100%	17	82%	6		0	6	0	No		70	59			1 Positive	Above Predicted
Math																
Analysis	100%	19	58%	5		0	3		No		30	24			1 Negative	
ICS	80%	12	75%	9	-	0	2	0	75	5%	27%	13%			3 Postive	Far Above
Biology	60%	24	80%	14		0	4	1	NO		?	?	?	?	No Trend	Above Predicted
Chemistry																
VAPA		14	0%	0		0	0)% [?	?				N/A
PE	100%	3	100%	0		0	0		100)%	?	?				
(TechEd*)		7	14%	0	-	0	0		No		25%	6%				
World	63%	8	0%	1		0	0	0	No		37%	17%	9%	8%		Above Predicted
US	100%	7	0%	2		0	2	1)%	55%	37%	45%	7%	0	Far Above
Econ/Gov	100%	10	30%	3		0	0	0	8	3%	18%	21%	27%	16%		
World Culture		7	57%	1		0	1	0	No		N/A	N/A	N/A	N/A	N/A	N/A

PLC SMART GOALS 2011-2012

PLC Smart Goal (Specific, Measurable, Attainable, Relevant, and Timely)	Percentage of PLCs Meeting Smart Goal by April 9, 2012			
100% of PLC members within two weeks of pacing plan	65%			
14 or more PLC formal meetings with minutes	31%			
80% of PLC meetings had 100% attendance by members	26%			
3+ Common Assessments for Core Subjects2+ Common Assessments for non-core Subjects	31%			
85% of Common Assessments were administered by 100% of members	Not Measured			
Administered 1+ performance based common assessments using Mastery Manager	4%			
Formally analyzed Mastery Manager common assessment data: 3+ Common Assessments for Core Subjects 2+ Common Assessments for non-core Subjects	13%			

PLC SMART GOALS 2011-2012

PLC Smart Goal (Specific, Measurable, Attainable, Relevant, and Timely)	Percentage of PLCs Meeting Smart Goal by April 9, 2012
Administered 1+ PLC Re-teaching and Reassessing Opportunity	15%
Consistent grading policy for PLC common assessments	31%
15% or less difference in grading alignment of A&B students in regular classes between teachers in a PLC (Fall 2011)	9%
15% or less difference in grading alignment of D&F students in regular classes between teachers in a PLC (Fall 2011)	23%
15% or less difference in grading alignment of A&B students in Honor/AP classes between teachers in a PLC (Fall 2011)	22%
15% or less difference in grading alignment of D&F students in Honor/AP classes between teachers in a PLC (Fall 2011)	56%

Number of Common Assessments with Aligned Student Data



Data Triangulation

External Data—CDE

External Data—LAUSD Internal Data—Pali



Pali's Professional Development English, Social Studies, Math and Science Departments SDAIE STRATEGIES January 9 & 10, 2013

Text Processing:

- Coding
- Cornell Notes paired with SQ3R (Survey, Question, Read, Respond, Recite)
- Annotating Handouts
- Jigsaw with Heterogeneous Groups
- Jigsaw with Homogeneous Groups with differentiated activities

Lecture/Power Point Processing:

- TIPS (Think, Ink, Pair, Share)
- Numbered Heads Together
- Note Taking Guides:
- Scaffolded Sentences
- Vocabulary Worksheets
- Scaffolded Outlines
- Graphic Organizers

Tapping Prior Knowledge/Review

- TIPS
- Quick-write to a prompt
- Brainstorming

When Lecturing/Using Power Point:

- Use Gestures
- Exaggerate Intonation
- Slow speech
- TPR (Total Physical Response)
- Demonstrations/Experiments
- Visuals
- Choral Response
- Sidebars
- Chunking
- Repetition

Vocabulary Study (increase associations):

- Wordsift.com
- Cognates
- Word Webs
- Synonyms
- Antonyms
- Prefixes, Roots, Suffixes
- Etymologies
- Predicting Meanings from Context
- WOD (Word of the Day)

Exit Tickets:

- What? So What? Now What?
- What Was Easy? What Was Hard?



Policy Bulletin

POLICY TITLE: Visitors To School Campuses and Locked Campuses During Class Hours at All Schools

ISSUER: Monica Iannessa, Assistant Principal

DATE: December 7, 2009 and reissued December 20, 2012

POLICY: Palisades Charter High School is committed to providing a safe and secure learning environment for its students. Administrators are to ensure that on parts of the campus with fences and gates, all gates must be locked at the beginning of classes in the morning and remain locked until the end of the school day. School visitations should be monitored at all times.

As we welcome visitors to our schools, we need to inform them of our policies and procedures. Parental and community involvement in school programs and activities should be encouraged as stated in the California Education Code (Education Code § 44810 (a); § 44811 (a); § 51101, (a): (1), (2), (12)

GUIDELINES: The following guidelines apply.

STATE LEGAL REQUIREMENTS

- 1. Schools must develop and post a visitor's policy.
- 2. All campus visitors must have the consent and approval of the principal/designee. Permission to visit must be given at the time requested if at all possible or within a reasonable period of time following the request. This does not preclude visits occurring on the same day as requested.
- 3. Children who are not enrolled at the school are not to be on the campus unless prior approval of the principal/designee has been obtained.

Policy

Parents do have the right to:

- 1. Be informed in advance of the procedures for visiting the school;
- 2. Request and obtain approval of the principal/designee to enter a school campus;
- Observe in the classroom or classrooms in which their child is enrolled within a reasonable period of time after making a request;
- 4. Request a meeting with the classroom teacher and/or school principal/designee following the observation; and,
- 5. Meet with their child's teacher(s) and/or the school principal/designee, within a reasonable period of time after making a request.

Parents do not have the right to:

- 1. Willfully interfere with the discipline, order, or conduct in any school classroom or activity with the intent to disrupt, obstruct, or inflict damage to property or bodily injury upon any person.
- 2. Disrupt class work, extracurricular activities or cause disorder in a place where a school employee is required to perform his or her duties.

Procedure

A. Visitor's Policy

The law prohibits schools from setting arbitrary time limits regarding frequency and duration of visits. General expectations for visitors are:

- 1. Follow the established school policy in requesting a classroom visitation from the principal/designee.
- 2. Complete a visitor's permit and obtain the principal/designee's approval before proceeding to the classroom.
- 3. Enter and leave the classroom as quietly as possible.
- 4. Do not converse with the students, teacher and/or instructional aids during instructional time.
- 5. Do not interfere with school activities.
- 6. Keep the length and frequency of the classroom visits reasonable (to be determined by the activity being observed).
- 7. Follow the school's established procedures for scheduling an appointment with the teacher(s) and/or principal/designee after the classroom visit, if needed.
- 8. Return the visitor's permit before leaving the campus.

Administrator's Authority

1. Adults and minors over 16 years of age who enter a school campus and fail to adhere to the posted "Visitor's Policy" or who defy the principal/designee's authority may be reported to the appropriate police agency and may be subject to criminal charges. This policy is enforced by the California Penal Code Section 626.7, 626.8, the City of Los Angeles Municipal Code Section 63.94 and/or the Education Code § 44810 (a), § 44811 (a).

PALISADES CHARTER HIGH SCHOOL Policy Bulletin

VISITOR'S POLICY

ALL CAMPUS VISTORS MUST:

Request an appointment for a visitation date and time from the main office staff after entering the school office.

Appointments may be scheduled for the same day and should be scheduled for date and time requested if possible.

Include a copy of the school's bell schedule(s)

Complete a visitor's permit and obtain the principal/designee's approval before proceeding to the classroom.

The visitor is to sign in at the main office and fill out the Visitors On Campus Log Book and at the main office counter.

Determine the classroom activity you are observing and keep the classroom observation time and frequency reasonable.

A parent should obtain a permit at least 24 hours in advance of scheduling an appointment with the teacher(s) and/or principal/designee.

Return the visitor's permit to the main office before leaving the campus.

The visitor is to sign out in the main office before leaving the campus.

IMPORTANT RULES FOR VISITORS:

Enter and leave the classroom as quietly as possible.

Do not converse with the students, teacher, and/or instructional assistants during the visitation.

Do not interfere with any school activity during the visitation.

SCHOOL NAME PRINCIPAL/DESIGNEE

VISITOR'S PERMIT

PALISADES CHARTER HIGH SCHOOL CLASSROOM VISITOR'S PERMIT School Name

Teacher's Name: Room:

Date:

Expires After:

This is to introduce Mr./Ms. _

_____ in relationship to _

Child's name

Approved by Principal/Designee:



Website Update January 15, 2013 by Carla Levenson

- All website design work was completed in September.
- The website is currently in the hands of the programmers. They are in the final stages of building a custom Content Management System (CMS) and connecting the back end (code) to the front end (what users see) of the website.
- 90% of the content has been uploaded to the new site I have carefully gone through every page
 of the old site to determine what stays, what goes, what needs to be updated, and what needs to
 be created from scratch. I have met with nearly every department and office head to review their
 web page(s). I have also met with the Ed Foundation, Booster Club, Alumni, and others.
- There are about 10 offices/departments and many athletic groups (teams) in which I am still trying to obtain web content.
- Dozens of photos have been sized and uploaded to the site. I have worked closely with Rick Steil and the Art department to obtain student-produced work to add visual interest to the website.
- We are in the process of uploading PDFs there are hundreds this is a very tedious process. Examples of PDFs: Board and committee agendas, minutes, board materials, etc.
- We are continuing to add search engine optimization terms on every web page, e.g. keywords, meta tags, meta descriptions, page headings, etc.
- We are in the process of creating a Media Gallery to house Alumni photos and links to The Tideline, Pali Production, etc.
- After 65+ hours of configuration, training and data entry, EMS, our new Event Management System, is live. Rocky is now using it to track all facilities usage. Brooke is entering all pool events. Huge kudos to Rocky who singlehandedly got EMS up and running.
- The website project has been delayed for the following reasons:
 - Lack of responsiveness. I have had to contact Pali team members 3,4,5 or more times to obtain web content and other deliverables.
 - The programmers set aside a specific time period to work on our project. When they didn't receive the deliverables during the timeline we had agreed upon, they moved on to other large projects. We are now competing for their time.
- We are working as fast as we can to launch the website. Barring unforeseen problems, I believe we will launch the site before the end of January.
- Edlio, our current web host, has agreed to not charge us any further fees after December 10, 2012.