

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
December 9, 2014  
BOARD ORGANIZATIONAL MEETING

REGULAR SESSION immediately following the 6:00 pm meeting of the Sierra County  
Board of Education  
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

This meeting will be available for videoconferencing at Downieville School, 130 School Street, Downieville CA 95936  
*In the case of a technological difficulty at either school site, videoconferencing will not be available.*

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in  
order to participate in the Board meeting should contact the Superintendent or designee in writing.*

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made  
available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the  
online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

- A. CALL TO ORDER  
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA

**BOARD ORGANIZATION**

- D. OATH OF OFFICE administered by Merrill M. Grant, Ed.D. to:
  - 1. SHARON DRYDEN, Elected Trustee, Area Four
  - 2. PATTY HALL, Appointment in-Lieu of Election, Trustee Area One
  - 3. MICHAEL MOORE, Appointment in-Lieu of Election, Trustee Area Five
  - 4. ALLEN WRIGHT, Appointment in-Lieu of Election, Trustee Area Two
- E. PUBLIC COMMENT FOR CLOSED SESSION  
  
At this time, the meeting opens for any public comments regarding the Closed Session items.
- F. The Board of Trustees, Superintendent Dr. Merrill M. Grant and Business Manager Rose Asquith, will move into Closed Session to discuss the following items:
  - 1. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations, Represented Employees: Sierra-Plumas Teachers' Association
- G. RETURN TO OPEN SESSION (Report Out will occur at the reconvening of this meeting.)

- H. RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING
- I. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING
- J. OATH OF OFFICE (repeated for public observation)
- K. REPORT OUT FROM CLOSED SESSION  
  
ELECTION OF OFFICERS FOR 2015
  - 1. President
  - 2. Vice President
  - 3. Clerk
- L. Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2015<sup>^^</sup>
- M. BOARD REPRESENTATIVES
  - 1. Nominate Two Board Members to Facility Committee (Currently DRYDEN/DRISCOLL) (President)
  - 2. Nominate Two Board Members to Negotiations Committee (Currently MOORE/WRIGHT) (President)
  - 3. Nominate Two Board Members to Transportation Committee (Currently HALL/MOORE) (President)
- N. INFORMATION/DISCUSSION ITEMS
  - 1. Superintendent's Report
    - a. Facilities Update
      - School Site/Winter Preparation
      - LHS Track
      - Old Loyalton Middle School
      - Sierraville Site Use
    - b. Negotiations Update
    - c. CIF Update
    - d. Technology Update
    - e. Holiday Events
      - Downieville "Holiday on Main", 5 pm 12/6/14
      - Loyalton Elementary Holiday Program, 6 pm 12/18/14

(continued on page 2)

f. Inter-District Attendance Agreements as follows: (under separate cover)\*\*

New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District
Renewal	14-15	4	Washoe	Sierra

3. Business Report
  - a. Board Report-Expenditures by Object 7/1/14 to 11/30/14\*\*
  - b. Third Month Enrollments for the 2014-2015 School Year\*\*
  - c. The Business Office (109 Beckwith Road, Loyalton) will be closed for the week of December 22 through December 26, 2014, and December 31 through January 2, 2015.
4. Staff Reports (5 minutes)
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
7. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
  - a. Current location
  - b. Videoconference location

O. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held November 12, 2014\*\*
2. Approval of the bill warrants for the month of November 2014\*\*
3. Approval of Assignment of Raymond Woodward, 2014-15 Loyalton High JV Boys Basketball Coach
4. Rescind appointment of Steve Fillo, 2014-15 Downieville Girls Basketball Coach (due to insufficient number of students to field a team)

P. ACTION ITEMS

1. NEW BUSINESS

- 1415-085 Presentation of the Sierra-Plumas Joint Unified School District Teachers' Association Initial Proposal for the 2014-2015 school year (J. McHenry)
- 1415-086 Award of Bid to Propane Supplier, Ferrellgas\*\*( Asquith)
- 1415-087 Adoption of Transportation Safety Plan\*\*
- 1415-088 Adoption of 2014-2015 First Interim and Criteria & Standards Report and Actuals as of October 31, 2014\*\* (Asquith)


BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

- 1415-089 Approval of Board Policy and Administrative Regulation 1312.3, Uniform Complaint Procedures, revised^^
- 1415-090 Approval of Board Policy and Administrative Regulation 5131.2, Bullying, revision^^
- 1415-091 Approval of Board Policy and Administrative Regulation 5145.3, Nondiscrimination/Harassment, revision^^
- 1415-092 Approval of Board Policy and Administrative Regulation 5145.7, Sexual Harassment, revision^^
- 1415-093 Approval of Exhibit 9323.2, Actions By the Board, revision^^

Q. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on January 13, 2015, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.
2. Suggested Agenda items
  - a. \_\_\_\_\_

R. ADJOURNMENT

  
\_\_\_\_\_  
Dr. Merrill M. Grant, Superintendent

\*\*enclosed  
\*handout  
^^County agenda backup

**From:** Roger Blake <[rblake@cifstate.org](mailto:rblake@cifstate.org)>  
**Date:** Thu, 20 Nov 2014 11:20:36 -0800  
**To:** Microsoft Office User <[mgrant@spjUSD.org](mailto:mgrant@spjUSD.org)>  
**Cc:** <[jchin@cif.org](mailto:jchin@cif.org)>, <[rblake@cifstate.org](mailto:rblake@cifstate.org)>  
**Subject:** RE: Student Eligibility Issue

Dr. Grant,

Thank you for your email and inquiry of November 19, 2014 regarding the athletic eligibility of a Sierra-Plumas Joint Unified School District student. As you may be aware, all CIF Bylaws, rules and regulations are enacted by a voting process that starts at the local high school and league levels that works all the way through all 1,500+ high schools that participate in CIF sports. Bottom line, our schools establish the CIF rules and the guidelines that we must follow, including the ten CIF Sections.

Our schools through this process established the definitions for a hardship and they also created the Sit Out Period (SOP) under which a student can, under most circumstances, transfer schools for the first time and still gain varsity eligibility as in rare cases, the family choice for a school doesn't always work out the first time. Our member schools have put in place much stricter rules regarding multiple school transfers.

You know through your experiences as a superintendent that every situation has varying factors and unique situations. However, our state wide rules and regulations established by our governance process (same as Board Policies and A.R.) set strict guidelines as to appeals and any actions that a section commissioner or the state office can take.

Unfortunately in the case you have describe with the limited information it appears to me that this student falls under the multiple transfer provisions and has limited eligibility in the sports in which he participated the past 12 months with no waiver or appeal process available.

I know this is not the information you were hoping to receive, but just as our school boards set policy for us as educational leaders, my 1,554 member schools (pretty large school board) set policies for the C.I.F.

Good luck and best wishes for a successful school year.

Roger L. Blake  
Executive Director  
California Interscholastic Federation  
**4658 Duckhorn Drive**  
**Sacramento, CA 95834**  
**Phone 916-239-4477**  
**Fax 916-239-4478**

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**From:** Merrill Grant [mailto:[mgrant@spjUSD.org](mailto:mgrant@spjUSD.org)]

**Sent:** Wednesday, November 19, 2014 1:22 PM

**To:** [rblake@CIFState.org](mailto:rblake@CIFState.org)

**Cc:** [jchin@CIF.org](mailto:jchin@CIF.org)

**Subject:** Student Eligibility Issue

Director Blake,

My name is Merrill Grant, superintendent of Sierra County Office of Education and the Sierra-Plumas joint Unified School District of the North Section.

I am interested in the appeal/waiver process for a student-athlete in our district who has done his "one-time" transfer out of one high school to another, then back to the original high school.

The student attended Downieville High School as a freshman and sophomore (where football is not offered), transferred to Loyalton High as a junior and played football this season. He has transferred back to Downieville HS and is fully aware that he may not play football at Loyalton as a senior next year as per state CIF bylaw.

In our very unique situation, we are small and rural and cannot field a football team in Downieville, yet Loyalton HS in the same district plays "eight man" and would welcome extra players.

I understand the rules and have spoken to Liz in the North Section; is there an avenue to pursue a waiver or appeal this state bylaw? I would like to address it soon before we get too deep in the spring semester.

Thank you for your consideration,

Dr. Merrill M. Grant  
(530) 771-7926

Fiscal01a

Account Object Summary-Balance

Balances through November

Fiscal Year 2014/15

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,466,064.00	1,466,064.00	990,280.69	432,855.72	42,927.59
1120	Certificated Substitutes	43,027.00	43,027.00		13,390.00	29,637.00
1300	Certificated Superv/Admin Sala	220,448.00	220,448.00	128,594.76	91,853.40	.16-
1310	Teacher In Charge/Head Teacher	35,997.00	35,997.00	14,000.00	7,000.00	14,997.00
	<b>Total for Object 1000</b>	<b>1,765,536.00</b>	<b>1,765,536.00</b>	<b>1,132,875.45</b>	<b>545,099.12</b>	<b>87,561.43</b>
2100	Instructional Aides Salaries	151,574.00	151,574.00	108,496.36	42,466.09	611.55
2200	Classified Support Salaries	300,625.00	300,625.00	152,071.60	114,960.26	33,593.14
2220	Classified Support Substitute	17,225.00	17,225.00		16,114.74	1,110.26
2300	Classified Sup/Admin Salaries	2,160.00	2,160.00		450.00	1,710.00
2400	Clerical & Office Salaries	203,224.00	203,224.00	124,950.09	79,773.50	1,499.59-
2900	Other Classified Salaries	26,579.00	26,579.00	18,013.67	6,994.49	1,570.84
	<b>Total for Object 2000</b>	<b>701,387.00</b>	<b>701,387.00</b>	<b>403,531.72</b>	<b>260,759.08</b>	<b>37,096.20</b>
3101	State Teachers Retirement Syst	160,844.00	160,844.00	96,110.14	45,456.57	19,277.29
3102	State Teachers Retirement Syst	3,101.00	3,101.00	349.72	152.18	2,599.10
3201	Public Employees Retirement Sy	6,170.00	6,170.00	4,319.63	2,059.61	209.24-
3202	Public Employees Retirement Sy	65,239.00	65,239.00	40,794.18	24,816.07	371.25-
3212	Pers Pickup-Classified Employee	5,375.00	5,375.00	3,255.35	2,119.76	.11-
3311	OASDI-Certificated Positions	6,004.00	6,004.00	2,074.45	1,421.63	2,507.92
3312	OASDI-Certificated Positions	42,435.00	42,435.00	24,395.39	15,783.62	2,255.99
3321	Medicare-Certificated Position	25,137.00	25,137.00	14,945.28	7,235.73	2,955.99
3322	Medicare-Certificated Positions	10,027.00	10,027.00	5,765.76	3,722.72	538.52
3401	Health & Welfare -Certificated	409,853.00	409,853.00	285,020.12	124,226.20	606.68
3402	Health & Welfare-Classified Po	147,363.00	147,363.00	87,430.21	59,933.71	.92-
3501	State Unemployment Insurance-C	936.00	936.00	566.58	996.60	627.18-
3502	State Unemployment Insurance-	350.00	350.00	201.68	925.56	777.24-
3601	Workers' Compensation Insuranc	102,049.00	102,049.00	57,681.47	27,842.09	16,525.44
3602	Workers' Compensation Insuranc	39,117.00	39,117.00	21,254.10	13,723.20	4,139.70
3701	Retiree Benefits Cert	13,884.00	13,884.00			13,884.00
3901	Other Benefits, Certificated P	108,954.00	108,954.00		6,099.40	102,854.60
3902	Other Benefits, Classified Pos				14,393.42	14,393.42-
	<b>Total for Object 3000</b>	<b>1,146,838.00</b>	<b>1,146,838.00</b>	<b>644,164.06</b>	<b>350,908.07</b>	<b>151,765.87</b>
4100	Textbooks	85,800.00	85,800.00		3,162.32	82,637.68
4200	Books Other Than Textbooks				1,111.23	1,111.23-
4300	Materials and Supplies	111,447.00	111,447.00	39,394.08	62,148.63	9,904.29
4350	Vehicle Maint. M&S	24,766.00	24,766.00	3,249.46	955.12	20,561.42

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Account Object Summary-Balance

Balances through November

Fiscal Year 2014/15

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
4400	Non-Capital Equipment (Up to \$	3,816.00	3,816.00	10,825.54	14,673.76	21,683.30-
<b>Total for Object 4000</b>		<b>225,829.00</b>	<b>225,829.00</b>	<b>53,469.08</b>	<b>82,051.06</b>	<b>90,308.86</b>
5100	Subagreement for Services	176,461.00	176,461.00	110,230.48	41,230.68	24,999.84
5200	Travel & Conferences	48,311.00	48,311.00	5,938.52	16,571.12	25,801.36
5300	Dues & Membership	9,838.00	9,838.00	473.00	5,685.23	3,679.77
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		46,188.20	8,891.80
5510	Power	88,519.00	88,519.00	62,476.08	20,422.92	5,620.00
5520	Garbage	12,813.00	12,813.00	5,416.50	1,603.50	5,793.00
5530	Water	64,350.00	64,350.00	45,019.23	14,851.37	4,479.40
5540	Propane	66,500.00	66,500.00	49,450.65	2,549.35	14,500.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	13,384.40	1,615.60	500.00
5600	Rentals, Leases & Repairs	74,400.00	74,400.00	54,174.69	16,161.89	4,063.42
5800	Services & Operating Expense	3,000.00	3,000.00	1,350.00	300.00	1,350.00
5810	Legal Expenses	10,000.00	10,000.00	3,010.00	675.00	6,315.00
5812	Board Election Expense	1,239.00	1,239.00			1,239.00
5840	Audit Expense	13,500.00	13,500.00	13,700.00		200.00-
5860	Solid Waste Tax	13,761.00	13,761.00	7,241.79	3,658.21	2,861.00
5890	Miscellaneous Contracts/Service	272,057.00	272,057.00	197,930.36	116,653.11	42,526.47-
5899	SCOE Interagency Reimburse			11,050.55	6,978.48	18,029.03-
5900	Communications	3,550.00	3,550.00		1,778.25	1,771.75
5910	Telephone-Monthly Service	16,502.00	16,502.00	6,167.10	1,353.11	8,981.79
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00		226.99	1.99-
<b>Total for Object 5000</b>		<b>950,406.00</b>	<b>950,406.00</b>	<b>587,013.35</b>	<b>298,503.01</b>	<b>64,889.64</b>
6200	BUILDING & IMPROVEMENT OF BUIL	91,450.00	91,450.00			91,450.00
6400	Equipment	57,053.00	57,053.00		69,043.49	11,990.49-
6500	Equipment Replacement	119,450.00	119,450.00		500.00	118,950.00
<b>Total for Object 6000</b>		<b>267,953.00</b>	<b>267,953.00</b>	<b>.00</b>	<b>69,543.49</b>	<b>198,409.51</b>
7142	Other Tuition, Excess Cost, an	80,000.00	80,000.00			80,000.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	64,218.00	64,218.00			64,218.00
7619	Other Interfund Transfers Out	81,350.00	236,350.00		88,191.99	148,158.01
<b>Total for Object 7000</b>		<b>225,568.00</b>	<b>380,568.00</b>	<b>.00</b>	<b>88,191.99</b>	<b>292,376.01</b>
<b>Total for Fund 01 and Expense accounts</b>		<b>5,283,517.00</b>	<b>5,438,517.00</b>	<b>2,821,053.66</b>	<b>1,695,056.82</b>	<b>922,407.52</b>



Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	65,186.00	65,186.00	46,673.42	19,701.05	1,188.47-
3202	Public Employees Retirement Sy	5,897.00	5,897.00	4,138.40	1,783.52	24.92-
3312	OASDI-Classified Positions	4,041.00	4,041.00	2,893.72	1,221.47	74.19-
3322	Medicare-Classified Positions	945.00	945.00	676.70	285.64	17.34-
3402	Health & Welfare-Classified Po	13,840.00	13,840.00	9,688.28	4,152.12	40-
3502	State Unemployment Insurance-	32.00	32.00	23.36	9.85	1.21-
3602	Workers' Compensation Insuranc	3,689.00	3,689.00	2,494.82	1,053.08	141.10
	<b>Total for Object 3000</b>	<b>28,444.00</b>	<b>28,444.00</b>	<b>19,915.28</b>	<b>8,505.68</b>	<b>23.04</b>
4300	Materials and Supplies	8,500.00	8,500.00	4,524.33	1,347.68	2,627.99
4400	Non-Capital Equipment (Up to \$				1,415.01	1,415.01-
4700	Food	45,270.00	45,270.00	31,067.99	11,362.03	2,839.98
	<b>Total for Object 4000</b>	<b>53,770.00</b>	<b>53,770.00</b>	<b>35,592.32</b>	<b>14,124.72</b>	<b>4,052.96</b>
5300	Dues & Membership	261.00	261.00			261.00
5600	Rentals, Leases & Repairs	2,979.00	2,979.00	539.25		2,439.75
5800	Services & Operating Expense	956.00	956.00	198.91	258.87	498.22
5890	Miscellaneous Contracts/Servic				1,996.52	1,996.52-
5900	Communications	121.00	121.00			121.00
	<b>Total for Object 5000</b>	<b>4,317.00</b>	<b>4,317.00</b>	<b>738.16</b>	<b>2,255.39</b>	<b>1,323.45</b>
	<b>Total for Fund 13 and Expense accounts</b>	<b>151,717.00</b>	<b>151,717.00</b>	<b>102,919.18</b>	<b>44,586.84</b>	<b>4,210.98</b>
<b>Fund 35 - State Facility</b>						
5890	Miscellaneous Contracts/Servic				757.07	757.07-
7619	Other Interfund Transfers Out				269,468.06	269,468.06-
	<b>Total for Fund 35 and Expense accounts</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>270,225.13</b>	<b>270,225.13-</b>
<b>Fund 40 - Dist Build</b>						
5890	Miscellaneous Contracts/Servic	3,850.00	3,850.00			3,850.00
6200	BUILDING & IMPROVEMENT OF BUIL	173,500.00	328,500.00	15,176.33	337,362.31	24,038.64-
	<b>Total for Fund 40 and Expense accounts</b>	<b>177,350.00</b>	<b>332,350.00</b>	<b>15,176.33</b>	<b>337,362.31</b>	<b>20,188.64-</b>
<b>Fund 73 - Bechen</b>						
5800	Services & Operating Expense	3,000.00	3,000.00			3,000.00
	<b>Total for Fund 73, Expense accounts and Object 5000</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>.00</b>	<b>.00</b>	<b>3,000.00</b>
	<b>Total for Org 006 - Sierra-Plumas Joint Unified School District</b>	<b>5,615,584.00</b>	<b>5,925,584.00</b>	<b>2,939,149.17</b>	<b>2,347,230.10</b>	<b>639,204.73</b>

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Wednesday, November 12, 2014  
5:00 PM CLOSED SESSION

Downieville School, 130 School Street, Downieville, California

A. CALL TO ORDER

President Mike Moore called the meeting to order at 5:00 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President  
Mr. Tim Driscoll, Vice President  
Ms. Sharon Dryden, Clerk  
Ms. Patty Hall, Member – arrived at 5:05 pm  
Mr. Allen Wright, Member

ABSENT: None

VACANT: None

C. APPROVAL OF THE AGENDA

DRISCOLL/WRIGHT  
5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opened for any public comments regarding the Closed Session items.

E. CLOSED SESSION

5:01 DRISCOLL/WRIGHT

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Rose Asquith, Business Manager will move into Closed Session to discuss the following items:

1. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Unrepresented Employees: Sierra Plumas Teachers' Association
2. Government Code §54956.8, Conference with Real Property Negotiator, Review of Counter Offer for Loyalton Middle School, 605 School Street, Loyalton CA  
Real Property Negotiator for the District: Dr. Merrill M. Grant

F. RETURN TO OPEN SESSION at 5:55 pm

DRISCOLL/HALL  
5/0

DRYDEN motioned to adjourn for break to Sierra County Board of Education and to thereafter reconvene/WRIGHT seconded.

DRYDEN/WRIGHT

RECONVENE AT 6:45 pm.

REPORT OUT – MOORE reported that the board held a general discussion regarding labor negotiation scheduling for next year and will meet with district negotiations team on November 20, 2014. MOORE and WRIGHT are currently on the negotiating team as Board representatives.

MOORE reported that the board discussed the sale of the real property located at 605 School Street, Loyalton, CA, APN #017-082-004

That item is on the board agenda (Item 1415-080) and will be voted on publicly at this meeting..

#### G. INFORMATION / DISCUSSION ITEMS

##### 1. SUPERINTENDENT'S REPORT

- a. A Chromebook Use Agreement has been drafted.
- b. Administration and Dr. Grant have been performing classroom observations and evaluations.
- c. Negotiations are proceeding for the next (Certificated) fiscal year.
- d. Sierra County Child Protection Stakeholder Meeting – Dr. Grant joined local entitled to discuss the general health and welfare of kids in Sierra County, identified resources available.
- e. A visit from Superintendent Tom Torlakson will hopefully occur on December 3, 2014.

##### 2. BUSINESS REPORT

- a. Board Report-Expenditures by Object 7/1/14 to 9/30/14
- b. Second Month Enrollments for the 2014-2015 School Year
- c. *Bright Schools* Update
- d. October cafeteria count is up with a total of 2,409. This is +214 from prior year.

There were no comments on the Board Report-Expenditures by Object 07/01/14 to 10/31/14 or the Second Month Enrollments for the 2013-2014 School Year.

##### 3. STAFF REPORTS

Mrs. Marla Stock, Loyalton High School Administrator, Cali Griffin, Loyalton High School Ag teacher and Dr. Merrill M. Grant, Superintendent reported on their site activities and responsibilities.

WRIGHT: Reported that as he drives through Downieville he witnesses the good behavior of the Downieville students and wishes them to be complimented.

##### 4. SPTA REPORTS

There were no reports.

## BOARD MEMBERS' REPORTS

DRISCOLL: Read portions of the article, [Here's Why Steve Jobs Didn't Let His Kids Use I pads \(and Why You Shouldn't Either\)](#).

MOORE: Commented that the LHS Homecoming football game was hard loss, but a well-played game.

### 5. PUBLIC COMMENT

President Moore opened the meeting for public comment at 7:13 pm.

There was no public comment.

President Moore closed the meeting for public comment at 7:13 pm.

## H. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held October 14, 2014
2. Approval of the bill warrants for the month of October 2014
3. Approval of Assignment of Darcy White, Hall/Playground Supervisor, Downieville School, 1.5 hours daily, effective October 13, 2014
4. Approval of Assignment, Loyalton Basketball Coaches, grades 7th and 8th
  - Tim Lysen, Grade 8<sup>th</sup> Boys Basketball Coach
  - Joel Armstrong, Grade 7<sup>th</sup> Boys Basketball Coach

DRISCOLL/HALL

5/0

## I. ACTION ITEMS

### 1. Unfinished Business and General Orders

DRYDEN motioned to take 1415-078 and 1415-079 together and to approve BP 4115 as is and to approve AR 4115 with the stipulation that it is brought to the negotiation committee for discussion regarding teacher evaluations performed at least every other year. WRIGHT seconded.

5/0

1415-078 Approval of Board Policy 4115, Evaluation/Supervision

1415-079 Approval of Administrative Regulation 4115, Evaluation/Supervision

### 2. New Business

1415-080 Action on Real Property located at 605 School Street, Loyalton, CA, APN #017-082-004

WRIGHT motioned that we accept the real property sale agreement, with changes as recommended by counsel and as directed to the superintendent.

The drop dead response date for the City of Loyalton will be November 28, 2014.

Hall seconded.

5/0

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
November 12, 2014

- 1415-081 Approval of Job Description No 213.3, Custodian, revision  
WRIGHT/HALL  
5/0
- 1415-082 Approval of Job Description No. 213.1, Plant Maintenance Worker, revision  
WRIGHT/HALL  
5/0
- 1415-083 Nomination of Sierra-Plumas Joint Unified School District representatives for the  
Student Attendance Review Board as follows:  
Dr. Merrill M. Grant, Chairman  
Mrs. Marla Stock, Loyalton High School Administrator  
Mrs. Marlene Mongolo, Sierra Pass Continuation School Administrator  
DRYDEN nominated the individuals above as school district representatives for  
SARB. Hall seconded.  
5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- 1415-084 Approval of Administrative Regulation 3543, Transportation Safety and  
Emergencies  
WRIGHT/HALL  
5/0

J. ADVANCED PLANNING

1. The next Regular Board Meeting will be held on December 9, 2014, Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting immediately following the 6:00 pm meeting of the Sierra County Board of Education.
2. Suggested Agenda items:
  - a. Update on school site winter preparation, esp. the heating system in Downieville.
  - b. First Interim
  - c. Report on CIF

K. ADJOURNMENT

DRISCOLL/DRYDEN  
ADJOURNED at 7:29 pm.

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Sharon Dryden, Clerk

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Dr. Merrill M. Grant, Superintendent

## Checks Dated 11/01/2014 through 11/30/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079692	11/10/2014	ACSA'S FOUNDATION FOR ADMINISTRATION	EDUCATIONAL 01-5200		545.00
00079693	11/10/2014	AIRGAS, USA, LLC	01-5600		168.52
00079694	11/10/2014	AT&T	01-5890	30.38	
			01-5899	17.11	
			01-5910	353.78	401.27
00079695	11/10/2014	CALIFORNIA ASSOC. FFA FINANCIAL SERVICE	ANGIE MILES, 01-4300		402.50
00079696	11/10/2014	CHRISTIAN ENCOUNTER MINISTRIESINC.	01-9512		200.00
00079697	11/10/2014	STATE CIF OFFICE	01-5300		66.00
00079698	11/10/2014	CITY OF LOYALTON	01-5530	3,434.32	
			01-5899	209.57	3,643.89
00079699	11/10/2014	CONTINENTAL PRESS	01-4300		172.08
00079700	11/10/2014	DELL MARKETING L.P.	01-4300	613.44	
			01-4400	1,044.63	
			01-5899	6,191.18	7,849.25
00079701	11/10/2014	DIGITAL RIVER, INC. RECEIVABLE	ATTN: ACCOUNTS 01-4300		311.76
00079702	11/10/2014	DOCUMENT TRACKING SERVICES, LLC	01-5890		1,170.00
00079703	11/10/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	120.15	
			01-3502	380.95	501.10
00079704	11/10/2014	FARM SUPPLY	01-4300		1,256.50
00079705	11/10/2014	AMY FILIPPINI	01-5899		45.00
00079706	11/10/2014	GOLD COUNTRY DISTRIBUTORS	13-4700		379.20
00079707	11/10/2014	MERRILL GRANT	01-5200		384.16
00079708	11/10/2014	SUSAN GRESSEL	01-5200		11.00
00079709	11/10/2014	HOLIDAY INN	01-5200		142.99
00079710	11/10/2014	HUNT & SONS, INC.	01-5590		1,615.60
00079711	11/10/2014	K 12 MANAGEMENT INC.	01-5200	300.00	
			01-5890	3,126.00	3,426.00
00079712	11/10/2014	MARIAN LAVEZZOLA	01-5600		200.00
00079713	11/10/2014	LIBERTY UTILITIES	01-5510	4,334.70	
			01-5899	136.00	4,470.70
00079714	11/10/2014	ALEXANDER MACY	01-5890		20.00
00079715	11/10/2014	JANET MCHENRY	01-5200		11.00
00079716	11/10/2014	MODEL DAIRY, LLC	13-4700		884.04
00079717	11/10/2014	MIKE MOORE	76-9576		565.40
00079718	11/10/2014	MOUNTAIN MESSENGER	01-5890		7.50
00079719	11/10/2014	NSADA	01-5300		35.00
00079720	11/10/2014	OFFICE DEPOT, INC	01-4300		83.75
00079721	11/10/2014	OLIVER WORLDCLASS LABS	01-4400		1,692.44
00079722	11/10/2014	PACIFIC GAS & ELECTRIC COMPANY	01-5510		2,080.31
00079723	11/10/2014	GINA PARKER	01-5200		61.40
00079724	11/10/2014	PEARSON EDUCATION	01-4300		2,731.02
00079725	11/10/2014	PESI	01-5200		199.99
00079726	11/10/2014	PITNEY BOWES	01-4300		65.78

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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## Checks Dated 11/01/2014 through 11/30/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079727	11/10/2014	RESERVE ACCOUNT	01-5899	250.00	
			01-5900	750.00	1,000.00
00079728	11/10/2014	PLUMAS UNIFIED SCHOOL DISTRICT	01-5600	857.91	
			01-5890	9,540.00	10,397.91
00079729	11/10/2014	PROMEVO, LLC	01-6400		25,396.73
00079730	11/10/2014	ROTARY CLUB OF LOYALTON	01-5200	162.00	
			01-5300	30.00	192.00
00079731	11/10/2014	SCHOOL SPECIALTY	01-4300		118.02
00079732	11/10/2014	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00079733	11/10/2014	SIERRA COUNTY TREASURER	01-5860		3,658.21
00079734	11/10/2014	INTERMOUNTAIN DISPOSAL, INC.	01-5520	461.50	
			01-5899	9.00	470.50
00079735	11/10/2014	SIERRA HARDWARE	01-4300		279.51
00079736	11/10/2014	SIERRA VALLEY HOME CENTER	01-4300		422.53
00079737	11/10/2014	SIERRA-PLUMAS JOINT UNIFIED	01-5890	24.00	
			01-9130	500.00	524.00
00079738	11/10/2014	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	19,353.18	
			01-5890	3,194.41	22,547.59
00079739	11/10/2014	CHERRY SIMI/DOWNIEVILLE ANTIQUE BOTTLE SHOW	01-9512		200.00
00079740	11/10/2014	STAPLES CONTRACT & COMM.	01-4300	364.95	
			01-5899	100.22	465.17
00079741	11/10/2014	CDE, CASHIER'S OFFICE	13-4700		75.40
00079742	11/10/2014	SUBURBAN PROPANE-1483	01-5540		930.71
00079743	11/10/2014	JEANETTE STURZEN, CONSULTANT SUPERIOR REGION FFA	01-5200		315.00
00079744	11/10/2014	TEACHER'S DISCOVERY	01-4300	253.48	
			Unpaid Sales Tax	16.10-	237.38
00079745	11/10/2014	TERMINIX PROCESSING CENTER	01-5890		109.00
00079746	11/10/2014	THE LIGHTING GUYS	01-4300		356.84
00079747	11/10/2014	TRI COUNTY SCHOOLS INS. GR.	01-3901	1,219.88	
			01-3902	586.38	
			01-9535	13,725.74	
			76-9576	63,626.06	79,158.06
00079748	11/10/2014	U.S. BANK	01-4100	234.61	
			01-4300	2,449.34	
			01-5200	1,080.00	
			01-5890	90.96	
			01-5899	20.40	
			Unpaid Sales Tax	3.15-	3,872.16
00079749	11/10/2014	US FOODSERVICE, INC.	13-4300	223.46	
			13-4700	2,682.89	2,906.35
00079750	11/10/2014	VERIZON WIRELESS	01-5910		113.74
00079751	11/10/2014	VOYAGER FLEET SYSTEMS INC.	01-4300	2,692.24	
			01-5200	550.83	
			01-9210	988.68	4,231.75
00079752	11/10/2014	WHITE'S SIERRA STATION, INC	01-4350		125.25

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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**Checks Dated 11/01/2014 through 11/30/2014**

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079753	11/10/2014	JASPER WHITLEY	01-5890		20.00
00079754	11/10/2014	RAYMOND WOODWARD	01-5890		20.00
00079755	11/10/2014	ALLEN WRIGHT	01-5200		21.00
<b>Total Number of Checks</b>				<b>64</b>	<b>194,254.46</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	59	125,837.26
13	Cafeteria Fund	4	4,244.99
76	Warrant/Pass Though (payroll)	2	64,191.46
Total Number of Checks		<b>64</b>	194,273.71
Less Unpaid Sales Tax Liability			19.25-
<b>Net (Check Amount)</b>			<b>194,254.46</b>



## ENROLLMENT BY SCHOOL MONTH 2014-2015

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>Ending 2013-2014</b>	178	42	98	32	21	11	included in site #	382
<b>1st Day 2014-2015</b>	168	50	92	31	18	5	included in site #	364
<b>2014 CALPADS</b>	176	counted w/LHS	143	30	18	5	included in site #	372

	Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>September</b>	1	177	51	93	30	18	6	included in site #	375
<b>October</b>	2	179	52	94	29	18	5	included in site #	377
<b>November</b>	3	180	52	94	30	20	6	included in site #	382
<b>December</b>	4								
<b>January</b>	5								
<b>February</b>	6								
<b>March</b>	7								
<b>April</b>	8								
<b>May</b>	9								
<b>June</b>	10								

2013-2014	<u>S-PJUSD</u>	<u>SDC</u>	<u>Washoe Cnty</u>
<b>P-1 ADA</b>	351.97	0	13.23
<b>P-2 ADA</b>	351.05	0	13.34
<b>Annual ADA</b>	353.91	0	13.37

Enrollment difference from June 6, 2014, to  
November 14, 2014: 0

Long Term ISP:  
LES - 7  
LHS - 5

Sierra Plumas Joint Unified School District & County of Sierra  
Propane Bids December 2014 - November 2016

Site	Bid Providers	
	Suburban Propane	Ferrellgas
Sierra-Plumas Joint Unified School District - All Sites	.295 over BPN	.28 over BPN
County of Sierra - All Sites	.295 over BPN	.28 over BPN

**Recommendation: Award bid to Ferrellgas**

## NOTICE REQUESTING PROPANE BIDS

SIERRA-PLUMS JOINT UNIFIED SCHOOL DISTRICT

AND

COUNTY OF SIERRA

Sierra-Plumas Joint Unified School District is requesting bids for propane for a two-year period UNDER A KEEP FULL policy for the following locations:

LOCATION	TANK SIZE SITE LOCATION	PRICE PER GALLON BASE RATE /AMT ABOVE BPN	TANK OWNERSHIP
Downieville School 130 School Street, Downieville	(1) 1,000 Gallons Downieville Gym	<i>As of 11/24/15</i> TARGA S.F. 1.12/.295=1.415	OWN
Downieville School 130 School Street, Downieville	(1) 287 Gallons Downieville Shop	" " 1.12/.295=1.415	OWN
Downieville School 130 School Street, Downieville,	(1) 495 Gallon Downieville New Wing	" " 1.12/.295=1.415	OWN
Loyalton Elementary 111 Beckwith Street, Loyalton	(3) 1,000 Gallons Main School	" " 1.12/.295=1.415	Own
Loyalton High 700 Fourth Street, Loyalton	(3) 1,000 Gallons Main School	" " 1.12/.295=1.415	Own
Loyalton High 700 Fourth Street, Loyalton	(1) 300 Gallon Agriculture Dept.	" " 1.12/.295=1.415	Own
Loyalton Intermediate School 605 School Street, Loyalton	(1) 500 Gallon Gym	" " 1.12/.295=1.415	Own

Sierra County is requesting bids for a two year period for propane services under a keep full policy for the following locations;

Department/Address	# of tanks, size	PRICE PER GALLON BASE RATE /AMT ABOVE BPN	Ownership
Social Services Health Department 202 Front Street, Loyalton	(1) 500 Gallon	<i>As of 11/24/14</i> TARGA S.F. 1.12/.295=1.415	Leased
Drug/Alcohol/Tobacco /Mentoring 207 Front Street, Loyalton	(1) 500 Gallon	" " 1.12/.295=1.415	Leased
Backup Generator Fuel 210 Front Street, Loyalton	(1) 500 Gallon	" " 1.12/.295=1.415	Leased
Behavioral Health 704 Mill Street, Loyalton	(1) 500 Gallon	" " 1.12/.295=1.415	Leased
HHS Downieville Office 22 Maiden Lane, Downieville	(1) 500 Gallon	" " 1.12/.295=1.415	Leased
Sheriff's Substation 61050 HWY 49, Loyalton	(2) 500 Gallon	" " 1.12/.295=1.415	Leased
Public Works/Planning 101 Courthouse Square, Downieville Building	(1) 100 Gallon	" " 1.12/.295=1.415	Leased
Sheriff Yuba Pass	(1) 500 Gallon	" " 1.12/.295=1.415	County

We are requesting bid price for both leased tanks and proposal to replace leased tanks with purchased tanks. Tanks may be replaced during the two year contract period.

*No charge to install leased tanks. Lease tank rental fee of \$62.50/year per tank.*

## BPN's PRICES FOR OTHER BASING POINTS

Monday, November 24, 2014

**AePEX Energy:** San Joaquin Valley, CA 116.000.

**Alliance Energy Svcs:** Benson, MN N/A; Hankinson, ND N/A; Mandan, ND N/A; St. Paul Park, MN N/A; Superior, WI 97.000; [Dixie] Albany, GA 87.050; Alma, GA 87.800; Cheraw, SC 88.500; Demopolis, AL 85.750; Lexington, SC 88.000; Milner, GA 86.950; Opelika, AL 86.450; [Kaneb] Geneva, NE 86.820; Norfolk, NE 88.710; North Platte, NE 88.160; Wolsey, SD 89.800; Yankton, SD 88.130; [Kinder-Morgan] Clear Lake, IA 90.610; Coralville, IA 90.440; Des Moines, IA 89.890; Lemont(k), IL 82.000; Morris, IL 81.250; Plattsmouth, NE 87.780; Rockford, IL 91.740; Tampico, IL 90.710; [MAPCO] Bushton, KS 84.500; Cantril, IA 88.950; Clay Center, KS 85.420; Dubuque, IA 90.540; Farmington, IL 90.460; Greenwood, NE 86.640; Iowa City(m), IA 89.820; Janesville, WI 91.560; Mankato, MN 89.600; Moberly, MO 88.030; Ogden, IA 88.820; Pine Bend, MN 90.200; Sanborn, IA 88.530; Whiting, IA 87.610.

**CHS/Cenex:** Greenbay (Tank Car), WI 98.070; Lebanon, IN 108.390; Lemont, IL 86.000; Lima, OH 94.250; Rapid River, MI 93.500; Slaughter, TX 93.500; West Memphis, AR 98.960; [Dixie] Albany, GA 86.360; Alma, GA 86.990; Cheraw, SC 87.820; Demopolis, AL 84.810; Lexington, SC 87.080; Milner, GA 86.230; Opelika, AL 85.650; [Kinder-Morgan] Clear Lake, IA 89.720; Coralville, IA 89.040; Des Moines, IA 87.690; Morris, IL 85.250; Plattsmouth, NE 85.890; Rockford, IL 90.780; Tampico, IL 87.330; [MAPCO] Bushton, KS 83.500; Cantril, IA 88.270; Clay Center, KS 84.660; Dubuque, IA 89.950; Farmington, IL 89.800; Greenwood, NE 85.880; Iowa City(m), IA 89.180; Janesville, WI 91.410; Lecompton, KS 85.780; Moberly, MO 87.620; Ogden, IA 88.140; Pine Bend, MN 89.850; Sanborn, IA 87.840; Whiting, IA 86.890; [TEPPCO] Coshocton, OH 95.780; Du Bois, PA 96.860; Greensburg, PA 96.020; King-land, AR 94.500; Light, AR 99.050; Oneonta, NY 100.120; Princeton, IN 93.050; Rixie, AR 97.730; Todhunter, OH 94.840; Watkins Glen, NY 97.580; [Williams] Carthage(w), MO 92.410.

**Crestwood Services:** Griffith, IN 93.000; Huntington, IN 96.000; Lemont, IL 84.000; Tuscola, IL 90.500; [Dixie] Albany, GA 86.950; Alma, GA 87.580; Cheraw, SC 88.410; Demopolis, AL 85.410; Lexington, SC 87.870; Milner, GA 86.830; Opelika, AL 86.240; [Kaneb] Geneva, NE 89.860; Norfolk, NE 90.960; North Platte, NE 91.710; Wolsey, SD 92.460; Yankton, SD 91.210; [Kinder-Morgan] Clear Lake, IA 93.460; Des Moines, IA 92.760; Iowa City(k), IA 93.260; Morris, IL 83.250; Plattsmouth, NE 90.610; Rockford, IL 94.560; Tampico, IL 93.610; [MAPCO] Bushton, KS 87.010; Cantril, IA 90.660; Clay Center, KS 87.310; Dubuque, IA 92.510; Farmington, IL 92.260; Greenwood, NE 88.410; Iowa City(m), IA 92.160; Janesville, WI 93.510; Mankato, MN 91.260; Moberly, MO 89.860; Ogden, IA 90.510; Pine Bend, MN 92.260; Sanborn, IA 90.260; Whiting, IA 89.510; [TEPPCO] Du Bois, PA 98.660; Greensburg, PA 97.690; Oneonta, NY 101.290; Princeton, IN 93.500; Todhunter, OH 101.150; Watkins Glen, NY 98.870.

**DCP/GSR:** Greeley, CO 103.000; Gulf Plains, TX 100.000; Jameson, TX 100.000; Ozona Gas Plant, TX 100.000; Sonora, TX 100.000; Spindle, CO 103.000; Wilcox, TX 101.000; [TEPPCO] Du Bois, PA 102.950; Greensburg, PA 102.950; Oneonta, NY 107.710; Watkins Glen, NY 106.400.

**Enable Midstream:** Calumet, OK 97.000; Rush Springs, OK 97.000; Wetumka, OK 97.000.

**Enterprise Prod:** Anacortes, WA 93.000; Armstrong, TX 95.499; Bakersfield, CA 113.000; Harford Mills, NY 127.500; Hobbs, NM 93.749; Inver Grove Heights, MN 90.750; Jack-

son, MN 89.000; Martinez, CA 106.000; Mc Kittrick, CA 113.000; Origin Station, TX 95.499; Shoup, TX 95.499; Stephens City, VA 111.500; [Dixie] Albany, GA 87.050; Alma, GA 87.800; Cheraw, SC 88.500; Demopolis, AL 85.750; Lexington, SC 88.000; Milner, GA 86.950; Opelika, AL 86.450; [Kaneb] Geneva, NE 86.000; Norfolk, NE 87.500; North Platte, NE 88.250; Wolsey, SD 89.250; Yankton, SD 87.500; [Kinder-Morgan] Clear Lake, IA 90.750; Des Moines, IA 88.750; Plattsmouth, NE 87.000; Rockford, IL 92.500; [MAPCO] Cantril, IA 88.250; Clay Center, KS 84.750; Dubuque, IA 90.000; Farmington, IL 90.000; Greenwood, NE 86.000; Iowa City(m), IA 89.250; Janesville, WI 91.000; Mankato, MN 89.000; Moberly, MO 87.250; Ogden, IA 88.250; Pine Bend, MN 90.000; Sanborn, IA 88.000; Whiting, IA 87.000; [TEPPCO] Coshocton, OH 98.050; Du Bois, PA 98.170; Greensburg, PA 96.700; Oneonta, NY 100.790; Princeton, IN 92.250; Todhunter, OH 96.700; Watkins Glen, NY 98.370.

**Kinder Morgan:** Altamont, UT 89.000.

**Marathon Ashland Pet.:** Catlettsburg, KY 135.000; Woodhaven, MI 135.000.

**Markwest:** Siloam, KY N/A.

**Martin Gas:** Arcadia, LA 102.000; Corpus Christi, TX 99.000; East Texas, TX 102.000; [Dixie] Albany, GA 86.750; Alma, GA 87.400; Cheraw, SC 88.100; Demopolis, AL 85.500; Lexington, SC 87.600; Milner, GA 86.500; Opelika, AL 86.000.

**NGL Supply Ltd:** [Dixie] Albany, GA 86.500; Alma, GA 87.000; Cheraw, SC 87.500; Demopolis, AL 85.000; Lexington, SC 87.250; Milner, GA 86.250; Opelika, AL 85.750.

**NGL Supply Wholesale LLC:** Lebanon, IN 106.890; [Dixie] Albany, GA 87.650; Alma, GA 88.280; Cheraw, SC 89.110; Demopolis, AL 86.110; Lexington, SC 88.570; Milner, GA 87.530; Opelika, AL 86.940; [Kaneb] Geneva, NE 86.790; Norfolk, NE 88.190; North Platte, NE 88.760; Wolsey, SD 89.880; Yankton, SD 88.150; [Kinder-Morgan] Clear Lake, IA 91.040; Coralville, IA 89.670; Des Moines, IA 89.030; Lemont(k), IL 93.210; Morris, IL 91.560; Plattsmouth, NE 87.100; Rockford, IL 92.660; Tampico, IL 90.820; [MAPCO] Bushton, KS 84.750; Cantril, IA 88.940; Clay Center, KS 85.290; Dubuque, IA 90.600; Farmington, IL 90.520; Greenwood, NE 86.550; Iowa City(m), IA 89.860; Janesville, WI 92.160; Lecompton, KS 86.100; Mankato, MN 89.630; Moberly, MO 87.990; Ogden, IA 88.810; Pine Bend, MN 91.490; Sanborn, IA 88.510; Whiting, IA 87.560; [TEPPCO] Coshocton, OH 99.480; Du Bois, PA 100.190; Greensburg, PA 99.220; Light, AR 101.050; Oneonta, NY 102.820; Princeton, IN 97.430; Todhunter, OH 97.870; Watkins Glen, NY 100.400.

**Phillips 66:** Bayway, NJ 94.000; Billings, MT 92.000; Ferndale, WA 92.000; Ponca City, OK 93.000; Wingate, NM N/A; [Cherokee] Mt Vernon, MO 95.000; Wood River, IL 91.000.

**Targa:** Ardmore, OK 102.000; Big Spring, TX 99.500; Calvert City, KY 102.250; Cargray, TX 100.000; Chico, TX 99.500; Columbia, TN 100.000; Cullman, AL 96.000; Elkhorn (Kane), PA 95.000; Elkhorn (Keystone), PA 95.000; Elkhorn (Roystone), PA 95.000; Gillis, LA 89.500; Greenville, MS 99.000; Lewis Run Plant, PA 95.000; Maysville, OK 102.000; Mt. Vernon, IN 98.000; San Francisco, CA 112.000; Sparta, NJ 118.250; Tebone, LA 80.500; Tyler, TX 119.500; Warren (United), PA 95.000; Warren-Papco Gas Plant, PA 95.000; Waskom, TX 100.000; [Dixie] Albany, GA 86.600; Alma, GA 87.200.

**Valero:** Mc Kee, TX 90.000; Three Rivers, TX 95.000.

## NOTICE REQUESTING PROPANE BIDS

SIERRA-PLUMS JOINT UNIFIED SCHOOL DISTRICT

AND

COUNTY OF SIERRA

Sierra-Plumas Joint Unified School District is requesting bids for propane for a two-year period UNDER A KEEP FULL policy for the following locations:

LOCATION	TANK SIZE SITE LOCATION	PRICE PER GALLON BASE RATE /AMT ABOVE BPN	TANK OWNERSHIP
Downieville School 130 School Street, Downieville	(1) 1,000 Gallons Downieville Gym	.28	District
Downieville School 130 School Street, Downieville	(1) 287 Gallons Downieville Shop	.28	District
Downieville School 130 School Street, Downieville,	(1) 495 Gallon Downieville New Wing	.28	District
Loyalton Elementary 111 Beckwith Street, Loyalton	(3) 1,000 Gallons Main School	.28	District
Loyalton High 700 Fourth Street, Loyalton	(3) 1,000 Gallons Main School	.28	District
Loyalton High 700 Fourth Street, Loyalton	(1) 300 Gallon Agriculture Dept.	.28	District
Loyalton Intermediate School 605 School Street, Loyalton	(1) 500 Gallon Gym	.28	District

Sierra County is requesting bids for a two year period for propane services under a keep full policy for the following locations;

Department/Address	# of tanks, size	PRICE PER GALLON BASE RATE /AMT ABOVE BPN	Ownership
Social Services Health Department 202 Front Street, Loyalton	(1) 500 Gallon	.28	Leased
Drug/Alcohol/Tobacco /Mentoring 207 Front Street, Loyalton	(1) 500 Gallon	.28	Leased
Backup Generator Fuel 210 Front Street, Loyalton	(1) 500 Gallon	.28	Leased
Behavioral Health 704 Mill Street, Loyalton	(1) 500 Gallon	.28	Leased
HHS Downieville Office 22 Maiden Lane, Downieville	(1) 500 Gallon	.28	Leased
Sheriff's Substation 61050 HWY 49, Loyalton	(2) 500 Gallon	.28	Leased
Public Works/Planning 101 Courthouse Square, Downieville Building	(1) 100 Gallon	.28	Leased
Sheriff Yuba Pass	(1) 500 Gallon	.28	County

We are requesting bid price for both leased tanks and proposal to replace leased tanks with purchased tanks. Tanks may be replaced during the two year contract period.

*FERRILLGAS*

PO Box 955  
Loyalton, CA 96118  
(530) 993-1660  
Fax (530) 993-0828  
[www.sierracountyofficeofeducation.org](http://www.sierracountyofficeofeducation.org)

## Sierra-Plumas Joint Unified School District

### Transportation Services Safety Plan (Complies with 39831.3 EC)



DRAFT

*Sierra-Plumas Joint Unified School District's "Board of Education is committed to equal opportunity for all individuals in education. District programs, activities, and practices shall be free from discrimination based on race, color, ancestry, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics." BP0410*

# Preface

## CALIFORNIA EDUCATION CODE

**39831.3.** (a) The county superintendent of schools, the superintendent of a school district, or the owner or operator of a private school that provides transportation to or from a school or school activity shall prepare a transportation safety plan containing procedures for school personnel to follow to ensure the safe transport of pupils. The plan shall be revised as required. The plan shall address all of the following:

- Determining if pupils require escort pursuant to paragraph (3) of subdivision (c) of Section 22112 of the Vehicle Code.
- Procedures for all pupils in pre-kindergarten, kindergarten, and grades 1 to 8, inclusive, to follow as they board and exit the appropriate school bus at each pupil's school bus stop.
- Boarding and exiting a school bus at a school or other trip destination.

A current copy of a plan *shall be retained by each school subject to the plan and made available upon request to an officer of the Department of the California Highway Patrol.*

**39831.5.** All pupils in pre-kindergarten, kindergarten, and grades 1 to 12, inclusive, in public or private school who are transported in a school bus or school pupil activity bus shall receive instruction in school bus emergency procedures and passenger safety. The county superintendent of schools, superintendent of the school district, or owner/operator of a private school, as applicable, shall ensure that the instruction is provided as follows:

- At least once in each school year, all pupils in pre-kindergarten, kindergarten, and grades 1 to 8, inclusive, who receive home-to-school transportation, shall receive safety instruction that includes, but is not limited to, proper loading and unloading procedures, including escorting by the driver, how to safely cross the street, highway, or private road, instruction on the use of passenger restraint systems, proper passenger conduct, bus evacuation, and location of emergency equipment.

Instruction also may include responsibilities of passengers seated next to an emergency exit. As part of the instruction, pupils shall evacuate the school bus through emergency exit doors.

Instruction on the use of passenger restraint systems, when a passenger restraint system is installed, shall include, but not be limited to all of the following:

- Proper fastening and release of the passenger restraint system.
- Acceptable placement of passenger restraint systems on pupils.
- Times at which the passenger restraint systems should be fastened and released.
- Acceptable placement of the passenger restraint systems when not in use.

# Sierra-Plumas Joint Unified School District

## Transportation Safety Plan Requirements

The Sierra-Plumas Joint Unified School District is required to create and maintain a transportation safety plan that includes:

- Procedures for students to board and exit the school bus safely
- Clarifies that the safety plan shall not require the use of an on-board monitor on the school bus in addition to the driver.
- Provisions for the plan to be retained by the district, and made available upon the request of an officer of the California Highway Patrol (CHP).
- Authorizes a school bus driver to stop the bus to load or unload pupils without activating the flashing red signal lights and stop signal arm under specified conditions, and after consultation with CHP.

This plan must be maintained at each school site and be available for inspection by the CHP upon request.

## Transportation Safety Plan

1. Only authorized bus riders are permitted to ride the bus and they will be required to get on and off at their designated stop or other trip designation. An authorized bus rider who desires to get off the bus at a stop other than the normal stop is required to have a note signed by his or her parent. Permission to get off at a different stop will only be granted if no change of bus is involved. Children who are not authorized bus riders will not be permitted to ride the bus even to accompany an authorized rider to or from school unless they receive permission from the superintendent or school site administrator in advance.
2. Bus riders are encouraged to arrive at their bus stops no earlier than five minutes before the scheduled time of pick-up. Children who arrive at their bus stops too early and get bored while waiting may cause most behavior problems. Horseplay is not permitted at the bus stop.
3. Students are to wait in line completely off the paved surface of roadway for the bus. Students are to stand twelve (12) feet back from the bus as it pulls toward the curb and not move toward the school bus until it comes to a complete stop and opens its doors.
  - a. Bus riders may not cross the street on which the designated bus stop is located but must wait in line on the opposite side of the road until the school bus driver personally escorts them across



4. The bus drivers will not depart pick up stops before the scheduled time. Parents can set their clocks by **accessing the internet (www.time.gov)**.
5. The bus driver will make every effort to arrive at the bus stop at the scheduled time for pick up. If the bus arrives early, the driver will wait until the scheduled time before departing. In order to remain on schedule, the driver cannot wait at any stop beyond the scheduled pick up time. Take home times are considered more flexible than pick up times, and it is possible that some children will be delivered to their stops earlier than scheduled. This could occur when a driver bypasses bus stops of absent children.
6. The bus driver has the authority to separate students and to assign students to specific seats as deemed necessary.
7. Bus drivers are required by law to load and discharge passengers only at authorized stops as listed on scheduled home-to-school or school-to-home routes or other trip destinations. If a student is hesitant or reluctant to get off the bus at his or her stop, the student will not be forced to get off. The student will either be returned to school or taken to the district office. **Please do not ask or expect a driver to stop at a location other than your child's assigned bus stop.**
8. Many special education students must be met by responsible adults. If no one is available to meet the child, the bus driver completes the route and returns to the stop, takes the child back to school, or takes the child to the district office or Child Protective Services.
9. Students needing to cross the street on which the bus is stopped, shall be provided escort service at those locations where traffic is not controlled by a traffic officer or an official traffic control signal.
  - a. The crossing light system (Ambers and Reds) shall be activated, as required, when the bus is stopped for the purpose of loading and unloading students if the vehicle is parked on a highway or private road, unless under the direction of a traffic officer. The lights **DO NOT** allow students to cross the roadway or highway unless the driver has exited the schoolbus and given the student direction that it is safe to cross. Students are to remain on the roadside until the driver gives the direction that it is safe to cross. Students are never to cross the roadway or highway behind the bus unless crossing at an official traffic controlled signal.
  - b. Each student being escorted across the street is required to cross under authority of the driver after unloading from the bus and crossing in front of the bus.
10. In order to ensure the continued high level of safety provided to our pupils and expected by the public. Transportation will continue to educate school bus drivers, pupils and the public about the laws and dangers associated with loading and unloading of students.
11. Each student on a school bus must behave in a satisfactory manner in order for the driver to remain alert to the many hazards of driving. The safety of all students is of primary importance; a student who behaves in an unsatisfactory manner may be denied transportation. Student's conduct at school

bus loading zones and school bus stops must be satisfactory to allow for the safe loading and unloading at these locations. Parent reinforcement of these regulations will help considerably in maintaining a high level of safety and a low level of disciplinary problems. Parents/Guardians may be responsible for any damage to vehicles or property caused directly by their students.

***BUS RIDERS ARE REQUIRED TO:***

1. Follow the instructions and directions of the bus driver at all times
2. Be at their designated bus stop on time and stand in a safe place at the stop to wait quietly for the bus (The bus will not wait for students at any stop)
3. Enter the bus in an orderly manner and go directly to their seats
4. Sit in their seat with their backs against the seat, facing forward, backpacks on laps, fasten any passenger restraints systems, and keeping the aisle and emergency exit of the bus clear of all obstacles. *The bus driver may assign designated seats to the students*
5. Report any vandalism or damage to the bus to the bus driver
6. Report lost or found articles to the bus driver
7. Remain seated at all times when the bus is in motion
8. Be courteous to everyone
9. Walk to and from bus stops in an orderly manner without damaging property, disturbing the peace, or endangering themselves or others
10. When waiting to board the bus, the student stays 12 feet away from the bus until it comes to a complete stop and the door opens to permit entry
11. Never cross the street on which a bus is stopped unless escorted by the bus driver. Students must cross in front of the bus and between it and the driver
12. Promptly leave the bus stop upon exiting the bus
13. Keep the bus and the area around the bus stop clean
14. Items left or lost on the bus are not the responsibility of the Driver, School or the District

***BUS RIDERS MAY NOT:***

1. Distract the bus driver
2. Create loud noise
3. Deface or tamper with the bus or the property of others; Parents must pay for damage caused by vandalism
4. Put any part of their body or any item out of the window
5. Use language or gestures that others might find offensive or rude
6. Behave in any way which is abusive, illegal or dangerous
7. Eat, drink, chew gum, use tobacco products, litter, spit, throw or toss any item inside of or out of the bus
8. Bring animals or other pets on the bus, except licensed guide dogs
9. Open or use the emergency exits except in an emergency
10. Use cellular telephones or similar devices that disrupts the safe operation of the school bus (the bus driver may direct the student to no longer use the device on the bus)

***THE FOLLOWING ITEMS ARE NOT ALLOWED ON A SCHOOL BUS AT ANYTIME:***

- Animals, except for those allowed by law, insects, plants, skateboards, scooters, baseball bats, basketballs, toys of any kind, , or any object or substance which might be dangerous or illegal

***BUS DRIVERS MAY ISSUE CITATIONS FOR FAILURE TO ABIDE BY THESE RULES:***

- A student's bus riding privilege may be suspended for serious offences or multiple citations
- Suspensions will only take place after consultations with the principal, driver, and parent

## **School Activity Trip Safety Instructions**

Before departing on a school activity trip, all students riding on a school bus or student activity bus shall receive safety instruction which includes, but is not limited to: (Education Code 39831.5)

- Location of emergency exits
- Location and use of emergency equipment
- May include responsibilities of passengers seated next to an emergency exit
- May include the use of the passenger restraint system (lap/shoulder belt)

The driver shall point out the location and functions of the fire extinguisher, first aid kit, and all exit locations prior to departing on the field trip and explain the school bus rules.

During darkness, the driver shall ensure that the interior lighting is sufficient for passengers to enter and exit safely and whenever otherwise deemed necessary.

## **Safe Bus Operations**

California mandates the Governing Board of any district that provides student transportation to adopt procedures that limit bus operation when atmospheric conditions reduce visibility, as described below, and that give drivers of student activity buses discretionary authority to discontinue operation when it is unsafe.

School bus operations shall be limited when atmospheric conditions reduce visibility on the roadway to 200 feet or less during regular home-to-school transportation service. Bus drivers for school activity trips shall have the authority to discontinue bus operation whenever they determine that it is unsafe to continue operation because of reduced visibility. (Vehicle Code 34501.6)

## **Bus Evacuations & Safety Instruction**

All pupils in pre-kindergarten to grade 8, inclusive, who receive home-to-school transportation shall receive safety instruction that includes, but is not limited to proper loading and unloading procedures, including escorting by the driver, how to safely cross the street, highway, or private road, instruction on the use of passenger restraint systems, proper passenger conduct, bus evacuation, location of emergency equipment and may include responsibilities of passengers seated next to an emergency exit.

As part of the instruction, pupils shall evacuate the schoolbus through emergency exit doors.

In an emergency it is up to the students and driver to stay calm. Students must listen to the bus driver and follow instructions carefully.

If the students have to evacuate the bus, they must wait and follow the driver's instructions. Students must not crowd the aisle, but move toward the exit. Secure loose clothing so it won't be caught on door or any other part of the bus. Leave ALL belongings on the bus. Students should duck their head and bend their knees if they must jump from an emergency exit. Everyone is to move to a safe location 100 ft. from the bus.

This transportation safety plan will be made readily available to all school district personnel who drive school district vehicles and could find themselves in a situation where they would be transporting a student as a passenger. If there are any questions about the information contained in this document, please call the District Office at (530) 993-1660, ext. 38, 40, 42, or 43.

Operation Hours: 7:00 a.m. - 4:30 p.m. Monday - Friday

In case of emergency, collision, or breakdown call appropriate personnel using the number listed above. Have location, load size, and problem available

- Sierra-Plumas Joint Unified School District
  - Dr. Grant, Superintendent (530) 993-1660 ext. 37  
(530) 771-7926 cell
  - Marla Stock, LHS Principal (530) 993-4454 x 203
- Plumas Unified Transportation Department
  - Ken Pierson, Transportation Director (530) 283-6545 ext. 5507
  - Kyle Bakker, Lead Mechanic (530) 283-6545 ext. 5508
- Sierra Transportation (Downieville Schools)
  - Doug Peterman, President (530) 283-3230
- Sierra County Sheriff (530) 289-3700
- Plumas County Sheriff (530) 832-4242
- CHP Quincy (530) 283-1100
- CHP Susanville (530) 257-9605

In case of emergency, (non-collision/breakdown) – Loyalton Schools

- Plumas Unified Transportation Department
  - Kyle Bakker, Lead Mechanic (530) 283-6545 ext. 5508

In case of emergency, (non-collision/breakdown) – Downieville Schools

- Sierra Transportation
  - Doug Peterman, President (530) 283-3230

Other Contact Numbers

- USFS Sierraville (530) 994-3401
- CAL TRANS Sierraville (530) 994-3410
- CAL TRANS Beckwouth (530) 832-4911
- Road Information (800) 427-7623
- Cresnet Tow (530) 832-0323, 284-6231 C#375-7810

***Find additional transportation information at the transportation web site  
“[www.sierracountyofficeofeducation.org](http://www.sierracountyofficeofeducation.org)”***

**Sierra-Plumas Joint Unified School District**  
**2014-2015 First Interim**  
**Presented December 9, 2014**

**Student Attendance/Enrollment**

<b>Attendance:</b>	<b>2010/11 P2</b>	<b>2011/12 P2</b>	<b>2012/13 P2</b>	<b>2013/14 P2</b>	<b>2014/15 Proj</b>	<b>2015/16 Proj</b>	<b>2016/17 Proj</b>
Downieville Elementary	24.97	28.39	26.89	29.17	29.10	27.16	21.34
Downieville Jr. High	5.91	5.03	6.72	5.74	6.16	7.04	10.56
Downieville Sr. High	20.85	19.50	17.03	13.86	10.45	9.50	11.40
Loyalton Elementary	176.05	171.30	156.91	165.24	168.96	161.28	165.12
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	42.58	47.00	58.28	48.88
Loyalton High	112.82	107.73	103.16	90.97	87.42	91.18	92.12
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	3.21	1.28	1.28
District Total	393.83	382.81	363.89	351.05	352.30	355.72	350.70
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
District Total	424	392	373	380	372	375	370

**REVENUE**

**Local Control Funding Formula (LCFF)**

This is the second year the State is funding schools using the LCFF. The funding basis with LCFF shifts from a primarily ADA/NSS driven model to one that places emphasis on the student population/demographics as was as ADA. LCFF is funded by local property taxes, Education Protection Account (EPA) and the State. The EPA ¼ additional sales tax expires at the end of 2016 and the increase to personal income tax for high income earners expires at the end of 2018. Full implementation of LCFF is anticipated in 2020-21. Although the revenue provides local control, the funds do have restrictions/accountability. Funds received must support the District’s Local Control Accountability Plan (LCAP), provide the same level of cost for home-to-school transportation (up to 2012-13 State allocation) and ROP, and meet “maintenance of effort” for unduplicated students. Projected LCFF sources decreased by \$36,080 since the budget adoption.

**Other State Revenue**

Other State Revenue decreased by \$52,368 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Costs Reimbursement	\$ 9,922	increase of award
• Lottery	\$ 2,222	increase per ADA
• Common Core	(\$75,800)	funds received in 2013/14
• Agriculture Incentive	\$11,288	State authorized after budget was adopted

**Federal Revenue**

Federal Revenue decrease by \$431,137 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Forest Reserve Funds	(\$425,000)	one year reauthorization
• NCLB, Title I	\$ 820	increase of award
• NCLB, Title II	(\$ 7,272)	mostly carry over funds
• Carl Perkins Grant	\$ 315	increase of award

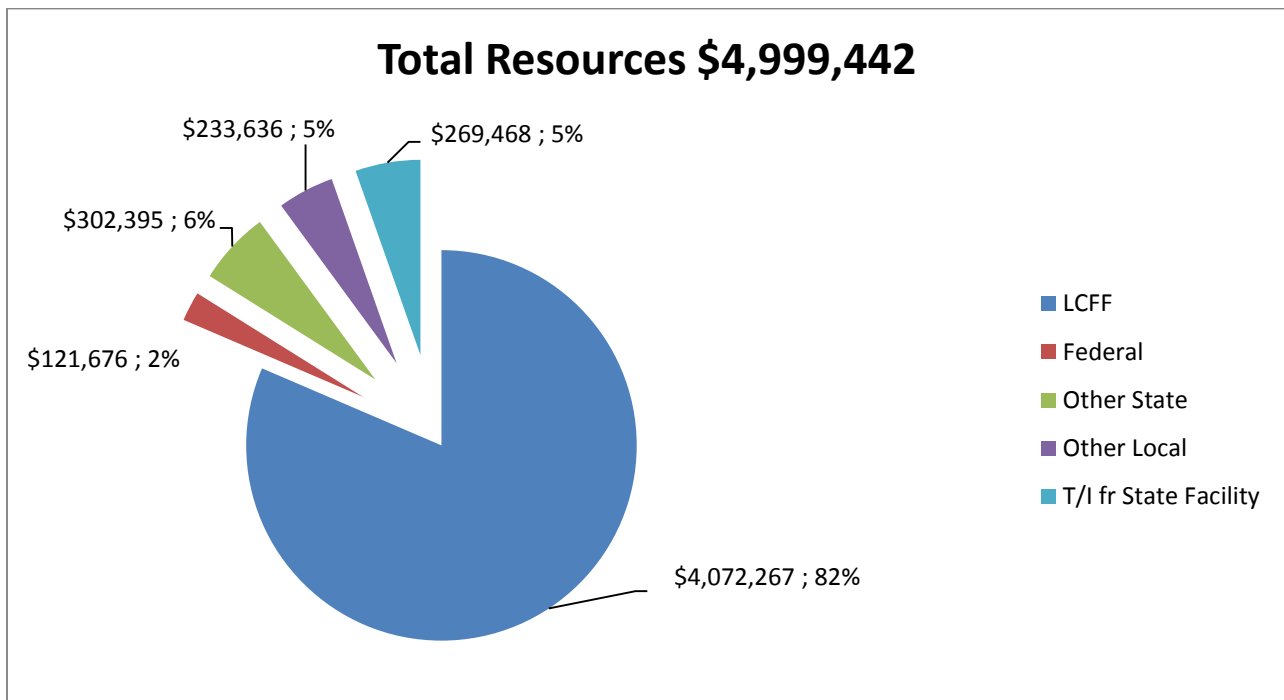
## Local Revenue

Local Revenue is projected to increase \$4,445 since the budget adoption for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Home-to-School Pupil Fees	\$ 3,000
• Microsoft Tech Settlement	\$ 1,445

The chart below compares restricted & unrestricted revenue from the 2012-2013 Actual, 2013-2014 Unaudited Actuals, 2014-15 Adopted Budget and First Interim.

Description	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 Budget	2014-2015 First Interim	Favorable (Unfavorable) Budget vs. First Interim
LCFF	\$2,997,032	\$3,981,735	\$4,108,347	\$4,072,267	(\$36,080)
Federal	607,441	569,490	552,813	121,676	(431,137)
Other State	1,126,226	166,326	354,763	302,395	(52,368)
Other Local	226,560	224,078	229,191	233,636	4,445
Pliocene Sale from State Facility		467,749			
			0.00	269,468	269,468
<b>Total</b>	<b>\$4,957,259</b>	<b>\$5,409,378</b>	<b>\$5,245,114</b>	<b>\$4,999,442</b>	<b>(\$245,672)</b>



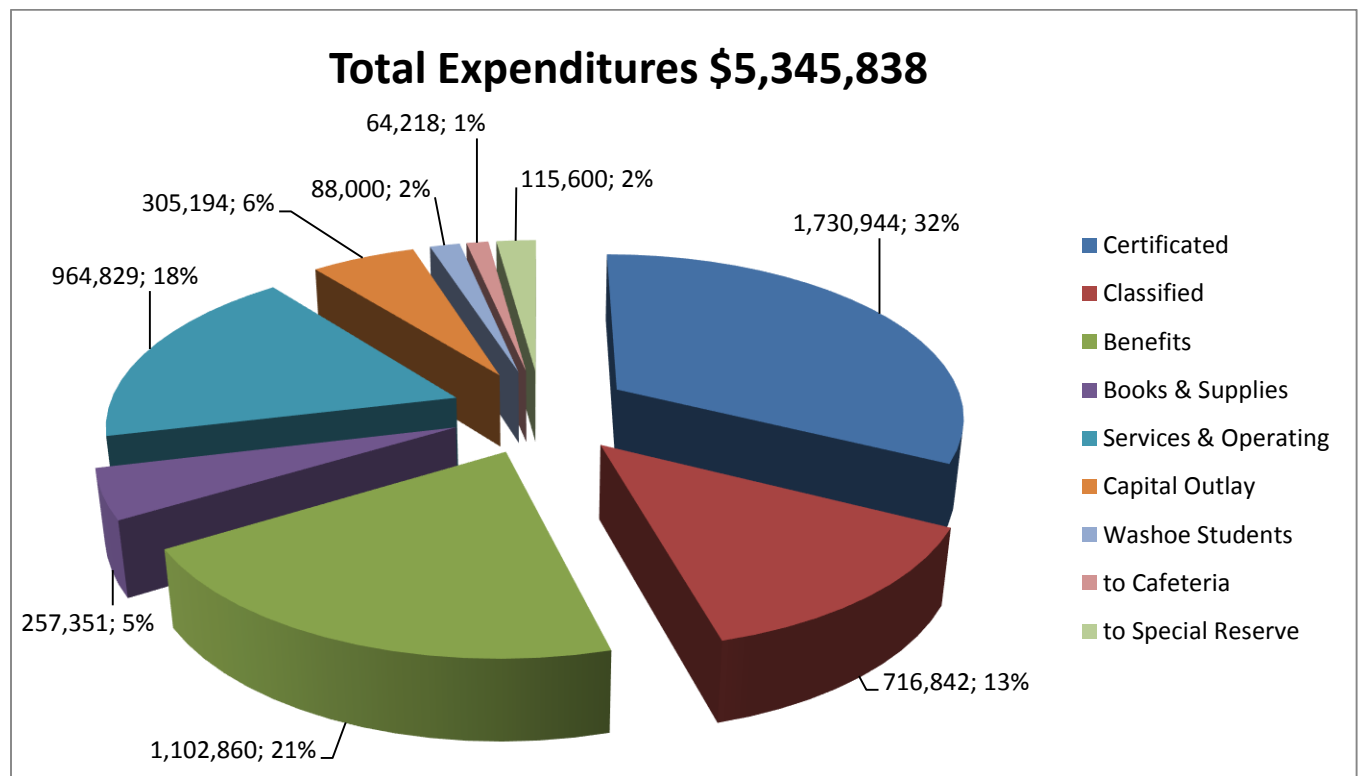
## EXPENDITURES

### General Fund Expenditures

Expenditures decreased by \$62,321 (General Fund, Unrestricted/Restricted, Page 1, B) from the Board Approved Operating Budget.

This chart below compares restricted & unrestricted expenditures from the 2012-2013 Actual, 2013-2014 Unaudited Actuals, 2014-15 Adopted Budget and First Interim.

Description	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 Budget	2014-2015 First Interim	Favorable (Unfavorable) Budget vs. First Interim
Certificated	\$1,719,917	\$1,706,737	\$1,765,536	\$1,730,944	\$34,592
Classified	722,909	666,389	701,387	716,842	(15,455)
Benefits	1,144,014	1,073,568	1,146,838	1,102,860	43,978
Books & Supplies	184,336	171,609	225,829	257,351	(31,522)
Services & Operating	1,353,514	1,332,433	950,406	964,829	(14,423)
Capital Outlay	47,280	49,763	267,953	305,194	(37,241)
Other Outgo	28,762	588	80,000	88,000	(8,000)
Transfer to Cafeteria	58,497	60,851	64,218	64,218	0.00
Transfer to Capital Outlay	5,970	87,600	81,350	115,600	(\$34,250)
Transfer to State Facility	770,600				
<b>Total</b>	<b>\$6,,068,799</b>	<b>\$5,149,538</b>	<b>5,283,517</b>	<b>5,345,838</b>	<b>(62,321)</b>



### Other Financing Sources/Uses

A transfer-in from the State Facility Fund to the Operating Fund to reimburse for prior years expenditures for the Loyaltan High Reroof Hardship Project in the amount of \$269,468. The Cafeteria Enterprise fund is expected to encroach \$64,218 on the General Fund.

**Net Increase (Decrease) in Fund Balance**

Fiscal Year	Amount
2012-13 actuals	(\$1,078,539)
2013-14 unaudited actuals	\$29,776
2014-15 projected	(346,396)
2015-16 projected	(394,162)
2016-17 projected	(306,815)

**Ending Fund Balance**

2012-13	\$2,496,090 actual
2013-14	\$2,755,931 unaudited actuals
2014-15	\$2,409,535 projected
2015-16	\$2,015,373 projected
2016-17	\$1,708,558 projected

**Other Funds**

Cafeteria Special Revenue Fund:	Encroachment \$64,218
County School Facilities Fund:	Transfer out to General Fund \$269,468
Foundation, Bechen:	Scholarships 2 @ \$1,500, EFB \$54,217
	Donation of 2,000 shares of AT&T; \$71,000
Special Reserve Fund for Capital Outlay	\$70,000 Downieville exterior paint project
	\$260,000 Loyalton High parking lot project
	\$25,000 Loyalton Elementary asphalt repair/upgrade (Playground and between SpEd & LES areas)
	\$75,000 budgeted for facility projects, FY 15/16 & 16/17

**Other Comments**

- Non-Prop 20 Lottery rate per ADA estimate is \$128.00 and Prop 20 is \$34 per ADA.
- A positive cash flow for fiscal year 2014-2015 and 2015-2016 with an ending cash balance of \$2,351,937 and \$1,764,166, respectively.
- Reserve requirement is met for all three years. Positive Certification.
- S-PTA started negotiations for fiscal year 2015-2016 November 2014.
- A 5% Health Care premium increase is included in the multiyear budget for certificated staff.
- Preliminary Proposed Indirect Cost Rate for 2015-16 is 6.78%.
- No Child Left Behind MOE is projected to be met, an expenditure of \$13,045 per ADA.
- Eliminated Secure Rural Schools, aka Forest Receipts, all fiscal years.

<b>Personnel</b>	<b>FTE</b>
Certificated	24.60
Administration	1.85
Classified Mgmt.	1.00
Classified	22.10
Confidential	2.00



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 09, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Rose Asquith

Telephone: 530-993-1660 x \*838

Title: Business Manager

E-mail: rasquith@spjUSD.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

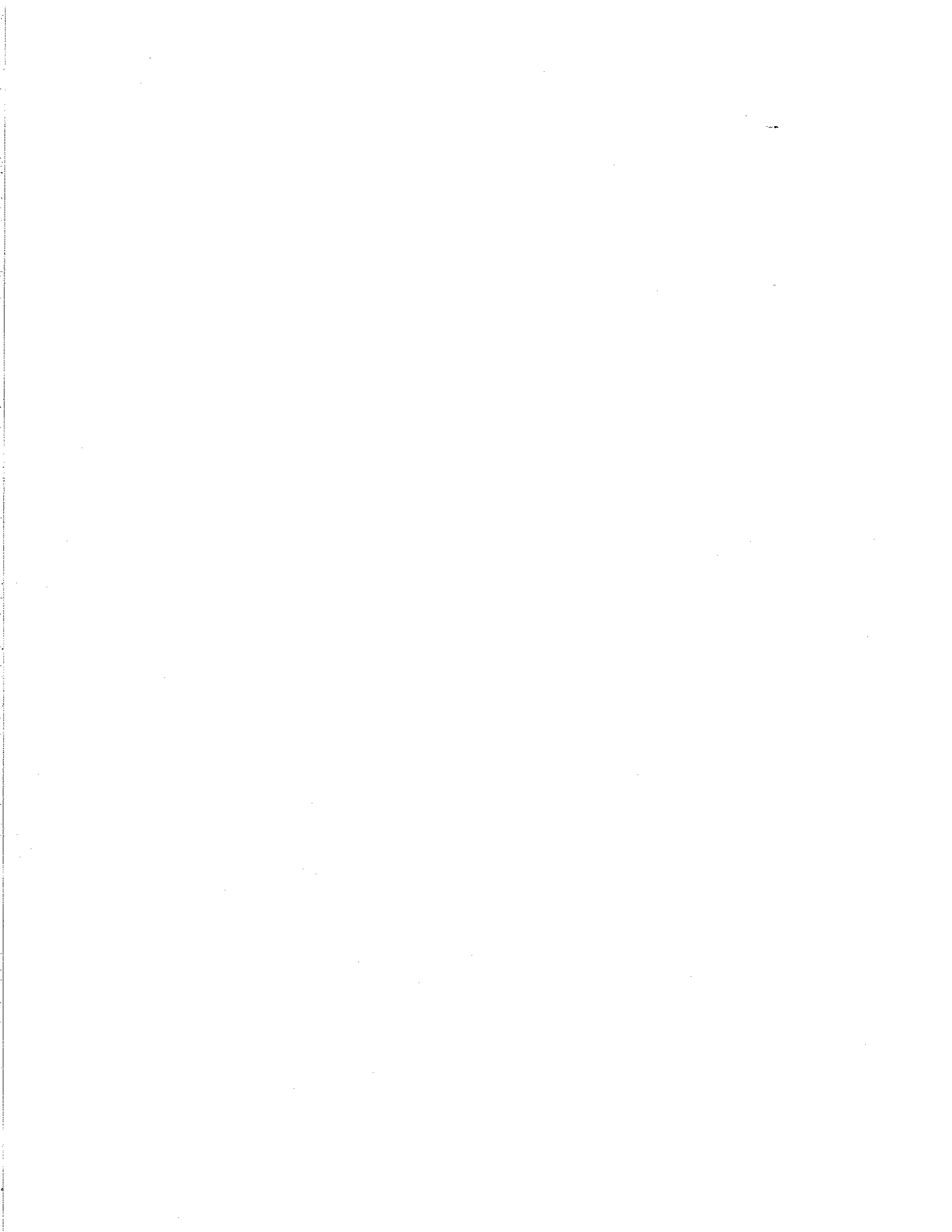
CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,108,347.00	4,108,347.00	942,621.00	4,072,267.00	(36,080.00)	-0.9%
2) Federal Revenue		8100-8299	425,000.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,063.00	58,063.00	92.44	68,307.00	10,244.00	17.6%
4) Other Local Revenue		8600-8799	205,946.00	355,946.00	67,499.77	208,946.00	(147,000.00)	-41.3%
5) TOTAL, REVENUES			4,797,356.00	4,522,356.00	1,010,213.21	4,349,520.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,733,593.00	1,733,593.00	366,134.20	1,694,891.00	38,702.00	2.2%
2) Classified Salaries		2000-2999	644,887.00	644,887.00	185,062.09	661,440.00	(16,553.00)	-2.6%
3) Employee Benefits		3000-3999	1,120,671.00	1,120,671.00	248,853.62	1,078,819.00	41,852.00	3.7%
4) Books and Supplies		4000-4999	128,247.00	128,247.00	59,157.40	141,347.00	(13,100.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	903,655.00	903,655.00	205,608.80	909,626.00	(5,971.00)	-0.7%
6) Capital Outlay		6000-6999	41,000.00	41,000.00	31,254.70	63,900.00	(22,900.00)	-55.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,000.00	80,000.00	0.00	88,000.00	(8,000.00)	-10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,329.00)	(14,329.00)	0.00	(2,226.00)	(12,103.00)	84.5%
9) TOTAL, EXPENDITURES			4,637,724.00	4,637,724.00	1,096,070.81	4,635,797.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			159,632.00	(115,368.00)	(85,857.60)	(286,277.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	269,468.06	269,468.00	269,468.00	New
b) Transfers Out		7600-7629	145,568.00	300,568.00	88,191.99	179,818.00	120,750.00	40.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,954.00)	(27,954.00)	0.00	(24,143.00)	3,811.00	-13.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(173,522.00)	(328,522.00)	181,276.07	65,507.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,890.00)	(443,890.00)	95,418.47	(220,770.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,987,955.00	2,987,955.00		2,630,305.00	(357,650.00)	-12.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,987,955.00	2,987,955.00		2,630,305.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,987,955.00	2,987,955.00		2,630,305.00		
2) Ending Balance, June 30 (E + F1e)			2,974,065.00	2,544,065.00		2,409,535.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	3,055.00	3,055.00		3,055.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	351,691.00	351,691.00		366,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	521,021.00	521,021.00		534,583.00		
Unassigned/Unappropriated Amount		9790	2,094,898.00	1,664,898.00		1,501,997.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,274,807.00	1,274,807.00	847,588.00	1,234,380.00	(40,427.00)	-3.2%
Education Protection Account State Aid - Current Year		8012	433,726.00	433,726.00	95,033.00	380,130.00	(53,596.00)	-12.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,399,814.00	2,399,814.00	0.00	2,457,757.00	57,943.00	2.4%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,108,347.00</b>	<b>4,108,347.00</b>	<b>942,621.00</b>	<b>4,072,267.00</b>	<b>(36,080.00)</b>	<b>-0.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,108,347.00</b>	<b>4,108,347.00</b>	<b>942,621.00</b>	<b>4,072,267.00</b>	<b>(36,080.00)</b>	<b>-0.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	425,000.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>425,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,585.00	13,585.00	0.00	23,507.00	9,922.00	73.0%
Lottery - Unrestricted and Instructional Materials		8560	44,478.00	44,478.00	0.00	44,800.00	322.00	0.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	92.44	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,063.00</b>	<b>58,063.00</b>	<b>92.44</b>	<b>68,307.00</b>	<b>10,244.00</b>	<b>17.6%</b>



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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	7,000.00	2,920.00	7,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	176,946.00	176,946.00	56,154.77	176,946.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	157,000.00	8,425.00	10,000.00	(147,000.00)	-93.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>205,946.00</b>	<b>355,946.00</b>	<b>67,499.77</b>	<b>208,946.00</b>	<b>(147,000.00)</b>	<b>-41.3%</b>
<b>TOTAL, REVENUES</b>			<b>4,797,356.00</b>	<b>4,522,356.00</b>	<b>1,010,213.21</b>	<b>4,349,520.00</b>	<b>(172,836.00)</b>	<b>-3.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,477,148.00	1,477,148.00	287,851.48	1,451,444.00	25,704.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	256,445.00	256,445.00	78,482.72	243,447.00	12,998.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,733,593.00</b>	<b>1,733,593.00</b>	<b>366,134.20</b>	<b>1,694,891.00</b>	<b>38,702.00</b>	<b>2.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	95,074.00	95,074.00	18,011.38	95,359.00	(285.00)	-0.3%
Classified Support Salaries		2200	317,850.00	317,850.00	99,459.14	334,469.00	(16,619.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	2,160.00	2,160.00	360.00	1,867.00	293.00	13.6%
Clerical, Technical and Office Salaries		2400	203,224.00	203,224.00	62,610.31	204,581.00	(1,357.00)	-0.7%
Other Classified Salaries		2900	26,579.00	26,579.00	4,621.26	25,164.00	1,415.00	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>644,887.00</b>	<b>644,887.00</b>	<b>185,062.09</b>	<b>661,440.00</b>	<b>(16,553.00)</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	160,376.00	160,376.00	30,653.46	145,949.00	14,427.00	9.0%
PERS		3201-3202	73,312.00	73,312.00	21,155.37	72,354.00	958.00	1.3%
OASDI/Medicare/Alternative		3301-3302	79,055.00	79,055.00	19,614.73	75,535.00	3,520.00	4.5%
Health and Welfare Benefits		3401-3402	547,688.00	547,688.00	129,047.04	536,947.00	10,741.00	2.0%
Unemployment Insurance		3501-3502	1,242.00	1,242.00	1,293.70	1,171.00	71.00	5.7%
Workers' Compensation		3601-3602	136,160.00	136,160.00	28,402.76	120,417.00	15,743.00	11.6%
OPEB, Allocated		3701-3702	13,884.00	13,884.00	0.00	13,884.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	108,954.00	108,954.00	18,686.56	112,562.00	(3,608.00)	-3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,120,671.00</b>	<b>1,120,671.00</b>	<b>248,853.62</b>	<b>1,078,819.00</b>	<b>41,852.00</b>	<b>3.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	1,111.23	0.00	0.00	0.0%
Materials and Supplies		4300	128,247.00	128,247.00	47,777.52	140,247.00	(12,000.00)	-9.4%
Noncapitalized Equipment		4400	0.00	0.00	10,268.65	1,100.00	(1,100.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>128,247.00</b>	<b>128,247.00</b>	<b>59,157.40</b>	<b>141,347.00</b>	<b>(13,100.00)</b>	<b>-10.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	21,877.50	176,461.00	0.00	0.0%
Travel and Conferences		5200	16,243.00	16,243.00	3,776.85	24,243.00	(8,000.00)	-49.3%
Dues and Memberships		5300	9,838.00	9,838.00	5,214.23	10,028.00	(190.00)	-1.9%
Insurance		5400-5450	55,080.00	55,080.00	46,188.20	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,682.00	247,682.00	27,666.44	247,682.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,400.00	74,400.00	14,797.39	74,400.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	298,874.00	298,874.00	83,947.36	296,655.00	2,219.00	0.7%
Communications		5900	25,077.00	25,077.00	2,140.83	25,077.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>903,655.00</b>	<b>903,655.00</b>	<b>205,608.80</b>	<b>909,626.00</b>	<b>(5,971.00)</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	41,000.00	41,000.00	30,754.70	63,900.00	(22,900.00)	-55.9%
Equipment Replacement		6500	0.00	0.00	500.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>41,000.00</b>	<b>41,000.00</b>	<b>31,254.70</b>	<b>63,900.00</b>	<b>(22,900.00)</b>	<b>-55.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	0.00	88,000.00	(8,000.00)	-10.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>88,000.00</b>	<b>(8,000.00)</b>	<b>-10.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(14,329.00)	(14,329.00)	0.00	(2,226.00)	(12,103.00)	84.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(14,329.00)</b>	<b>(14,329.00)</b>	<b>0.00</b>	<b>(2,226.00)</b>	<b>(12,103.00)</b>	<b>84.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,637,724.00</b>	<b>4,637,724.00</b>	<b>1,096,070.81</b>	<b>4,635,797.00</b>	<b>1,927.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	269,468.06	269,468.00	269,468.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>269,468.06</b>	<b>269,468.00</b>	<b>269,468.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	64,218.00	64,218.00	0.00	64,218.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	81,350.00	236,350.00	88,191.99	115,600.00	120,750.00	51.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>145,568.00</b>	<b>300,568.00</b>	<b>88,191.99</b>	<b>179,818.00</b>	<b>120,750.00</b>	<b>40.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(27,954.00)	(27,954.00)	0.00	(24,143.00)	3,811.00	-13.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(27,954.00)</b>	<b>(27,954.00)</b>	<b>0.00</b>	<b>(24,143.00)</b>	<b>3,811.00</b>	<b>-13.6%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(173,522.00)</b>	<b>(328,522.00)</b>	<b>181,276.07</b>	<b>65,507.00</b>	<b>394,029.00</b>	<b>-119.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	127,813.00	127,813.00	23,993.78	121,676.00	(6,137.00)	-4.8%
3) Other State Revenue		8300-8599	296,700.00	296,700.00	0.00	234,088.00	(62,612.00)	-21.1%
4) Other Local Revenue		8600-8799	23,245.00	23,245.00	100.00	24,690.00	1,445.00	6.2%
5) TOTAL, REVENUES			447,758.00	447,758.00	24,093.78	380,454.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	31,943.00	31,943.00	10,097.76	36,053.00	(4,110.00)	-12.9%
2) Classified Salaries		2000-2999	56,500.00	56,500.00	10,365.13	55,402.00	1,098.00	1.9%
3) Employee Benefits		3000-3999	26,167.00	26,167.00	5,768.27	24,041.00	2,126.00	8.1%
4) Books and Supplies		4000-4999	97,582.00	97,582.00	7,221.74	116,004.00	(18,422.00)	-18.9%
5) Services and Other Operating Expenditures		5000-5999	46,751.00	46,751.00	25,987.13	55,203.00	(8,452.00)	-18.1%
6) Capital Outlay		6000-6999	226,953.00	226,953.00	12,892.06	241,294.00	(14,341.00)	-6.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,329.00	14,329.00	0.00	2,226.00	12,103.00	84.5%
9) TOTAL, EXPENDITURES			500,225.00	500,225.00	72,332.09	530,223.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,467.00)	(52,467.00)	(48,238.31)	(149,769.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	27,954.00	27,954.00	0.00	24,143.00	(3,811.00)	-13.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,954.00	27,954.00	0.00	24,143.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,513.00)	(24,513.00)	(48,238.31)	(125,626.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,513.00	24,513.00		125,626.00	101,113.00	412.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,513.00	24,513.00		125,626.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,513.00	24,513.00		125,626.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	65,890.00	65,890.00	17,227.46	66,710.00	820.00	1.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	46,000.00	46,000.00	6,766.32	38,728.00	(7,272.00)	-15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,788.00	2,788.00	0.00	3,103.00	315.00	11.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,135.00	13,135.00	0.00	13,135.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>127,813.00</b>	<b>127,813.00</b>	<b>23,993.78</b>	<b>121,676.00</b>	<b>(6,137.00)</b>	<b>-4.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,000.00	10,000.00	0.00	11,900.00	1,900.00	19.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	210,900.00	210,900.00	0.00	210,900.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	75,800.00	75,800.00	0.00	0.00	(75,800.00)	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	11,288.00	11,288.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>296,700.00</b>	<b>296,700.00</b>	<b>0.00</b>	<b>234,088.00</b>	<b>(62,612.00)</b>	<b>-21.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	23,245.00	23,245.00	100.00	24,690.00	1,445.00	6.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,245.00</b>	<b>23,245.00</b>	<b>100.00</b>	<b>24,690.00</b>	<b>1,445.00</b>	<b>6.2%</b>
<b>TOTAL, REVENUES</b>			<b>447,758.00</b>	<b>447,758.00</b>	<b>24,093.78</b>	<b>380,454.00</b>	<b>(67,304.00)</b>	<b>-15.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	31,943.00	31,943.00	10,097.76	36,053.00	(4,110.00)	-12.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>31,943.00</b>	<b>31,943.00</b>	<b>10,097.76</b>	<b>36,053.00</b>	<b>(4,110.00)</b>	<b>-12.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	56,500.00	56,500.00	10,365.13	55,402.00	1,098.00	1.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>56,500.00</b>	<b>56,500.00</b>	<b>10,365.13</b>	<b>55,402.00</b>	<b>1,098.00</b>	<b>1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,569.00	3,569.00	955.39	3,273.00	296.00	8.3%
PERS		3201-3202	3,472.00	3,472.00	904.22	3,871.00	(399.00)	-11.5%
OASDI/Medicare/Alternative		3301-3302	4,548.00	4,548.00	893.09	3,423.00	1,125.00	24.7%
Health and Welfare Benefits		3401-3402	9,528.00	9,528.00	1,905.68	9,528.00	0.00	0.0%
Unemployment Insurance		3501-3502	44.00	44.00	10.28	35.00	9.00	20.5%
Workers' Compensation		3601-3602	5,006.00	5,006.00	1,099.61	3,911.00	1,095.00	21.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,167.00</b>	<b>26,167.00</b>	<b>5,768.27</b>	<b>24,041.00</b>	<b>2,126.00</b>	<b>8.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	85,800.00	85,800.00	2,927.71	91,340.00	(5,540.00)	-6.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	200.00	(200.00)	New
Materials and Supplies		4300	7,966.00	7,966.00	2,625.99	15,589.00	(7,623.00)	-95.7%
Noncapitalized Equipment		4400	3,816.00	3,816.00	1,668.04	8,875.00	(5,059.00)	-132.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>97,582.00</b>	<b>97,582.00</b>	<b>7,221.74</b>	<b>116,004.00</b>	<b>(18,422.00)</b>	<b>-18.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	32,068.00	32,068.00	9,009.90	22,107.00	9,961.00	31.1%
Dues and Memberships		5300	0.00	0.00	281.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	229.66	2,500.00	(2,500.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	138.07	500.00	(500.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,683.00	14,683.00	16,328.50	30,096.00	(15,413.00)	-105.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,751.00</b>	<b>46,751.00</b>	<b>25,987.13</b>	<b>55,203.00</b>	<b>(8,452.00)</b>	<b>-18.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,450.00	91,450.00	0.00	91,450.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,053.00	16,053.00	12,892.06	30,394.00	(14,341.00)	-89.3%
Equipment Replacement		6500	119,450.00	119,450.00	0.00	119,450.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>226,953.00</b>	<b>226,953.00</b>	<b>12,892.06</b>	<b>241,294.00</b>	<b>(14,341.00)</b>	<b>-6.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	14,329.00	14,329.00	0.00	2,226.00	12,103.00	84.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>14,329.00</b>	<b>14,329.00</b>	<b>0.00</b>	<b>2,226.00</b>	<b>12,103.00</b>	<b>84.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>500,225.00</b>	<b>500,225.00</b>	<b>72,332.09</b>	<b>530,223.00</b>	<b>(29,998.00)</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	27,954.00	27,954.00	0.00	24,143.00	(3,811.00)	-13.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>27,954.00</b>	<b>27,954.00</b>	<b>0.00</b>	<b>24,143.00</b>	<b>(3,811.00)</b>	<b>-13.6%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>27,954.00</b>	<b>27,954.00</b>	<b>0.00</b>	<b>24,143.00</b>	<b>3,811.00</b>	<b>-13.6%</b>

2014-15 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	4,108,347.00	4,108,347.00	942,621.00	4,072,267.00	(36,080.00)	-0.9%
2) Federal Revenue		8100-8299	552,813.00	127,813.00	23,993.78	121,676.00	(6,137.00)	-4.8%
3) Other State Revenue		8300-8599	354,763.00	354,763.00	92.44	302,395.00	(52,368.00)	-14.8%
4) Other Local Revenue		8600-8799	229,191.00	379,191.00	67,599.77	233,636.00	(145,555.00)	-38.4%
5) TOTAL, REVENUES			5,245,114.00	4,970,114.00	1,034,306.99	4,729,974.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,765,536.00	1,765,536.00	376,231.96	1,730,944.00	34,592.00	2.0%
2) Classified Salaries		2000-2999	701,387.00	701,387.00	195,427.22	716,842.00	(15,455.00)	-2.2%
3) Employee Benefits		3000-3999	1,146,838.00	1,146,838.00	254,621.89	1,102,860.00	43,978.00	3.8%
4) Books and Supplies		4000-4999	225,829.00	225,829.00	66,379.14	257,351.00	(31,522.00)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	950,406.00	950,406.00	231,595.93	964,829.00	(14,423.00)	-1.5%
6) Capital Outlay		6000-6999	267,953.00	267,953.00	44,146.76	305,194.00	(37,241.00)	-13.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,000.00	80,000.00	0.00	88,000.00	(8,000.00)	-10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,137,949.00	5,137,949.00	1,168,402.90	5,166,020.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			107,165.00	(167,835.00)	(134,095.91)	(436,046.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	269,468.06	269,468.00	269,468.00	New
b) Transfers Out		7600-7629	145,568.00	300,568.00	88,191.99	179,818.00	120,750.00	40.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,568.00)	(300,568.00)	181,276.07	89,650.00		

2014-15 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,403.00)	(468,403.00)	47,180.16	(346,396.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,012,468.00	3,012,468.00		2,755,931.00	(256,537.00)	-8.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,012,468.00	3,012,468.00		2,755,931.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,012,468.00	3,012,468.00		2,755,931.00		
2) Ending Balance, June 30 (E + F1e)			2,974,065.00	2,544,065.00		2,409,535.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	3,055.00	3,055.00		3,055.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	351,691.00	351,691.00		366,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	521,021.00	521,021.00		534,583.00		
Unassigned/Unappropriated Amount			2,094,898.00	1,664,898.00		1,501,997.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,274,807.00	1,274,807.00	847,588.00	1,234,380.00	(40,427.00)	-3.2%
Education Protection Account State Aid - Current Year		8012	433,726.00	433,726.00	95,033.00	380,130.00	(53,596.00)	-12.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,399,814.00	2,399,814.00	0.00	2,457,757.00	57,943.00	2.4%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,108,347.00</b>	<b>4,108,347.00</b>	<b>942,621.00</b>	<b>4,072,267.00</b>	<b>(36,080.00)</b>	<b>-0.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,108,347.00</b>	<b>4,108,347.00</b>	<b>942,621.00</b>	<b>4,072,267.00</b>	<b>(36,080.00)</b>	<b>-0.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	425,000.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	65,890.00	65,890.00	17,227.46	66,710.00	820.00	1.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	46,000.00	46,000.00	6,766.32	38,728.00	(7,272.00)	-15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,788.00	2,788.00	0.00	3,103.00	315.00	11.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,135.00	13,135.00	0.00	13,135.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>552,813.00</b>	<b>127,813.00</b>	<b>23,993.78</b>	<b>121,676.00</b>	<b>(6,137.00)</b>	<b>-4.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,585.00	13,585.00	0.00	23,507.00	9,922.00	73.0%
Lottery - Unrestricted and Instructional Materi		8560	54,478.00	54,478.00	0.00	56,700.00	2,222.00	4.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	210,900.00	210,900.00	0.00	210,900.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	75,800.00	75,800.00	0.00	0.00	(75,800.00)	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	92.44	11,288.00	11,288.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>354,763.00</b>	<b>354,763.00</b>	<b>92.44</b>	<b>302,395.00</b>	<b>(52,368.00)</b>	<b>-14.8%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	7,000.00	2,920.00	7,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	176,946.00	176,946.00	56,154.77	176,946.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,245.00	180,245.00	8,525.00	34,690.00	(145,555.00)	-80.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>229,191.00</b>	<b>379,191.00</b>	<b>67,599.77</b>	<b>233,636.00</b>	<b>(145,555.00)</b>	<b>-38.4%</b>
<b>TOTAL, REVENUES</b>			<b>5,245,114.00</b>	<b>4,970,114.00</b>	<b>1,034,306.99</b>	<b>4,729,974.00</b>	<b>(240,140.00)</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,509,091.00	1,509,091.00	297,749.24	1,487,497.00	21,594.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	256,445.00	256,445.00	78,462.72	243,447.00	12,998.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,765,536.00</b>	<b>1,765,536.00</b>	<b>376,231.96</b>	<b>1,730,944.00</b>	<b>34,592.00</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	151,574.00	151,574.00	28,376.51	150,761.00	813.00	0.5%
Classified Support Salaries		2200	317,850.00	317,850.00	99,459.14	334,469.00	(16,619.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	2,160.00	2,160.00	360.00	1,867.00	293.00	13.6%
Clerical, Technical and Office Salaries		2400	203,224.00	203,224.00	62,610.31	204,581.00	(1,357.00)	-0.7%
Other Classified Salaries		2900	26,579.00	26,579.00	4,621.26	25,164.00	1,415.00	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>701,387.00</b>	<b>701,387.00</b>	<b>195,427.22</b>	<b>716,842.00</b>	<b>(15,455.00)</b>	<b>-2.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	163,945.00	163,945.00	31,608.85	149,222.00	14,723.00	9.0%
PERS		3201-3202	76,784.00	76,784.00	22,059.59	76,225.00	559.00	0.7%
OASDI/Medicare/Alternative		3301-3302	83,603.00	83,603.00	20,507.82	78,958.00	4,645.00	5.6%
Health and Welfare Benefits		3401-3402	557,216.00	557,216.00	130,952.72	546,475.00	10,741.00	1.9%
Unemployment Insurance		3501-3502	1,286.00	1,286.00	1,303.98	1,206.00	80.00	6.2%
Workers' Compensation		3601-3602	141,166.00	141,166.00	29,502.37	124,328.00	16,838.00	11.9%
OPEB, Allocated		3701-3702	13,884.00	13,884.00	0.00	13,884.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	108,954.00	108,954.00	18,686.56	112,562.00	(3,608.00)	-3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,146,838.00</b>	<b>1,146,838.00</b>	<b>254,621.89</b>	<b>1,102,860.00</b>	<b>43,978.00</b>	<b>3.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	85,800.00	85,800.00	2,927.71	91,340.00	(5,540.00)	-6.5%
Books and Other Reference Materials		4200	0.00	0.00	1,111.23	200.00	(200.00)	New
Materials and Supplies		4300	136,213.00	136,213.00	50,403.51	155,836.00	(19,623.00)	-14.4%
Noncapitalized Equipment		4400	3,816.00	3,816.00	11,936.69	9,975.00	(6,159.00)	-161.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>225,829.00</b>	<b>225,829.00</b>	<b>66,379.14</b>	<b>257,351.00</b>	<b>(31,522.00)</b>	<b>-14.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	21,877.50	176,461.00	0.00	0.0%
Travel and Conferences		5200	48,311.00	48,311.00	12,786.75	46,350.00	1,961.00	4.1%
Dues and Memberships		5300	9,838.00	9,838.00	5,495.23	10,028.00	(190.00)	-1.9%
Insurance		5400-5450	55,080.00	55,080.00	46,188.20	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,682.00	247,682.00	27,896.10	250,182.00	(2,500.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,400.00	74,400.00	14,935.46	74,900.00	(500.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	313,557.00	313,557.00	100,275.86	326,751.00	(13,194.00)	-4.2%
Communications		5900	25,077.00	25,077.00	2,140.83	25,077.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>950,406.00</b>	<b>950,406.00</b>	<b>231,595.93</b>	<b>964,829.00</b>	<b>(14,423.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,450.00	91,450.00	0.00	91,450.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	57,053.00	57,053.00	43,646.76	94,294.00	(37,241.00)	-65.3%
Equipment Replacement		6500	119,450.00	119,450.00	500.00	119,450.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>267,953.00</b>	<b>267,953.00</b>	<b>44,146.76</b>	<b>305,194.00</b>	<b>(37,241.00)</b>	<b>-13.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,000.00	80,000.00	0.00	88,000.00	(8,000.00)	-10.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>88,000.00</b>	<b>(8,000.00)</b>	<b>-10.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,137,949.00</b>	<b>5,137,949.00</b>	<b>1,168,402.90</b>	<b>5,166,020.00</b>	<b>(28,071.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	269,468.06	269,468.00	269,468.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>269,468.06</b>	<b>269,468.00</b>	<b>269,468.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	64,218.00	64,218.00	0.00	64,218.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	81,350.00	236,350.00	88,191.99	115,600.00	120,750.00	51.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>145,568.00</b>	<b>300,568.00</b>	<b>88,191.99</b>	<b>179,818.00</b>	<b>120,750.00</b>	<b>40.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(145,568.00)</b>	<b>(300,568.00)</b>	<b>181,276.07</b>	<b>89,650.00</b>	<b>(390,218.00)</b>	<b>-129.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,633.00	61,633.00	0.00	62,269.00	636.00	1.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	2,133.65	20,366.00	0.00	0.0%
5) TOTAL REVENUES			87,499.00	87,499.00	2,133.65	88,135.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,186.00	65,186.00	13,088.14	65,932.00	(746.00)	-1.1%
3) Employee Benefits		3000-3999	28,444.00	28,444.00	5,664.91	28,334.00	110.00	0.4%
4) Books and Supplies		4000-4999	53,770.00	53,770.00	9,879.73	53,770.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,317.00	4,317.00	2,255.39	4,317.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			151,717.00	151,717.00	30,888.17	152,353.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(64,218.00)	(64,218.00)	(28,754.52)	(64,218.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	64,218.00	64,218.00	0.00	64,218.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			64,218.00	64,218.00	0.00	64,218.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(28,754.52)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	0.00	0.00	150,000.00	150,000.00	150,000.00	New
5) TOTAL REVENUES			0.00	0.00	150,000.00	150,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,850.00	3,850.00	0.00	0.00	3,850.00	100.0%
6) Capital Outlay		6000-6999	173,500.00	328,500.00	337,362.31	354,717.00	(26,217.00)	-8.0%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			177,350.00	332,350.00	337,362.31	354,717.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(177,350.00)	(332,350.00)	(187,362.31)	(204,717.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	81,350.00	236,350.00	88,191.99	115,600.00	(120,750.00)	-51.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			81,350.00	236,350.00	88,191.99	115,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(96,000.00)	(96,000.00)	(99,170.32)	(89,117.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,000.00	96,000.00		89,970.00	(6,030.00)	-6.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,000.00	96,000.00		89,970.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,000.00	96,000.00		89,970.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		853.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		853.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



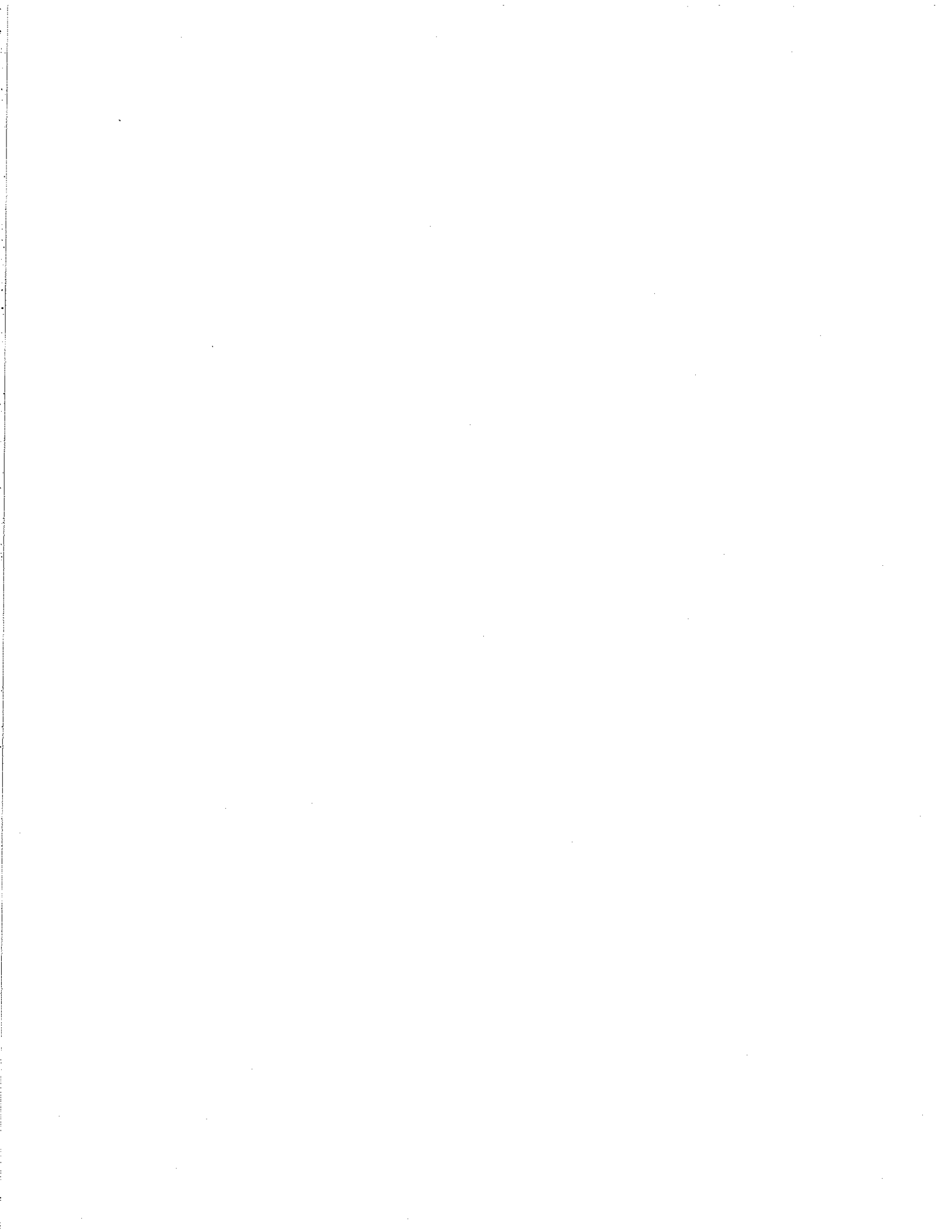
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	344.10	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	344.10	2,500.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,000.00	3,000.00	0.00	3,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(500.00)	(500.00)	344.10	(500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(500.00)	(500.00)	344.10	(500.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	49,500.00	49,500.00		54,717.00	5,217.00	10.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,500.00	49,500.00		54,717.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,500.00	49,500.00		54,717.00		
2) Ending Net Position, June 30 (E + F1e)			49,000.00	49,000.00		54,217.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	49,000.00	49,000.00		54,217.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	353.00	353.00	352.30	352.30	(0.70)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	353.00	353.00	352.30	352.30	(0.70)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	353.00	353.00	352.30	352.30	(0.70)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund	13.23	11.40	11.40	11.40	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	13.23	11.40	11.40	11.40	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	13.23	11.40	11.40	11.40	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%



		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		2,400,168.87	2,518,873.62	3,567,907.38	3,405,359.86	3,201,381.92	2,782,306.13	2,830,377.18	3,298,818.94
<b>B. RECEIPTS</b>									
LFFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	277,018.00	190,190.00	285,223.00	190,190.00		95,033.00	76,076.00	62,143.00
8020-8079	Property Taxes						747,096.00	524,070.00	
8080-8099	Miscellaneous Funds								
8100-8299	Federal Revenue		17,227.46	6,768.32			5,000.00		45,309.00
8300-8599	Other State Revenue				92.44	21,157.00	8,466.00	116,650.00	
8600-8799	Other Local Revenue	1,315.00	852.00	7,613.00	57,819.77	2,161.00	6,323.23	72,677.00	
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		278,333.00	477,737.92	299,602.32	248,102.21	23,316.00	861,918.23	789,473.00	107,452.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		22,315.54	21,970.88	165,689.39	166,256.35	168,867.16	166,808.00	166,808.00	166,808.00
2000-2999	Classified Salaries	34,498.09	44,105.72	58,045.11	58,778.30	65,331.86	64,681.00	64,681.00	64,681.00
3000-3999	Employee Benefits	28,142.45	33,886.62	96,165.87	96,327.25	98,286.18	100,325.00	100,325.00	100,325.00
4000-4999	Books and Supplies	2,216.67	15,043.81	34,140.85	14,977.81	15,671.92	20,000.00	20,000.00	20,000.00
5000-5999	Services	61,481.25	38,700.55	33,377.40	100,057.03	68,907.08	95,000.00	76,236.00	150,000.00
6000-6599	Capital Outlay		17,665.69	12,892.08	13,589.11	25,396.73			
7000-7499	Other Outgo								
7600-7828	Interfund Transfers Out								
7630-7899	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		148,634.00	169,472.97	488,502.07	449,985.85	438,460.93	446,814.00	428,050.00	501,814.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	3,400.00				(500.00)			
9200-9299	Accounts Receivable	147,514.79	60,906.98	6,102.76	739.16	(238.13)		8,083.98	
9310	Due From Other Funds	790,911.11	745,589.87	20,948.38					
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		944,881.03	806,506.85	27,051.12	739.16	(738.13)	0.00	8,083.98	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	589,118.64	65,737.64	701.89	2,830.46	3,194.73	267,033.18	965.22	33,000.00
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		589,118.64	65,737.64	701.89	2,830.46	3,194.73	267,033.18	965.22	33,000.00
<b>Nonoperating</b>									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		355,762.39	740,769.21	26,349.23	(2,091.30)	(3,932.86)	(267,033.18)	7,118.76	(33,000.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		118,704.75	1,049,033.76	(162,550.52)	(203,874.94)	(419,075.79)	148,071.05	368,541.76	(427,362.00)
<b>F. ENDING CASH (A + E)</b>		2,518,873.62	3,567,907.38	3,405,359.86	3,201,381.92	2,782,306.13	2,930,377.18	3,298,818.94	2,871,556.94
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	2,871,558.94	2,810,878.99	2,811,488.62	2,916,279.62				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	157,176.00	62,143.00	62,143.00	157,175.00			1,614,510.00	1,614,510.00
Property Taxes		521,558.00	471,684.00	140,962.00	52,407.00		2,457,757.00	2,457,757.00
Miscellaneous Funds							0.00	0.00
Federal Revenue		28,073.00	55,547.00	11,900.00	19,301.00		121,876.78	121,876.00
Other State Revenue		11,200.00		81,125.00	77,382.56		302,395.00	302,395.00
Other Local Revenue	3,750.00						233,636.00	233,636.00
Interfund Transfers In							269,468.06	269,468.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	180,926.00	622,974.00	589,354.00	391,162.00	149,090.56	0.00	4,999,442.84	4,999,442.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	166,808.00	166,808.00	166,808.00	184,997.00			1,730,944.12	1,730,944.00
Classified Salaries	64,681.00	64,681.00	64,678.00	68,000.00			716,842.08	716,842.00
Employee Benefits	100,325.00	100,325.00	100,326.00	150,000.00			1,102,859.07	1,102,860.00
Books and Supplies	20,000.00	20,000.00	20,000.00	20,000.00	35,300.00		257,351.08	257,351.00
Services	50,000.00	50,000.00	75,000.00	110,000.00	60,090.00		964,829.01	964,829.00
Capital Outlay			24,751.00	210,900.00			305,194.49	305,194.00
Other Outgo				88,000.00			88,000.00	88,000.00
Interfund Transfers Out				91,826.01			179,818.00	179,818.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	401,814.00	401,814.00	451,563.00	923,523.01	95,390.00	0.00	5,345,837.83	5,345,838.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							(500.00)	
Accounts Receivable		1,286.80					147,514.79	
Due From Other Funds	13,210.05	11,152.83					790,911.11	
Stores							0.00	
Prepaid Expenditures				1,018.00			1,018.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	13,210.05	12,449.63	0.00	1,018.00	0.00	0.00	938,943.90	
Liabilities and Deferred Inflows								
Accounts Payable	33,000.00	33,000.00	33,000.00	33,000.00			587,080.61	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	33,000.00	33,000.00	33,000.00	33,000.00	0.00	0.00	587,080.61	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	(19,789.95)	(20,550.37)	(33,000.00)	(31,982.00)	0.00	0.00	351,863.29	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(260,877.95)	200,609.63	104,791.00	(584,343.01)	53,700.56	0.00	5,488.30	(346,399.00)
<b>F. ENDING CASH (A + E)</b>	2,610,680.99	2,811,488.62	2,916,279.62	2,331,936.61				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							2,405,637.17	



Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	2,351,938.61	2,240,849.61	2,114,812.61	1,871,637.61	1,481,703.61	1,187,534.61	1,781,365.61	2,220,155.61
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	63,315.00	63,315.00	224,460.00	113,966.00	113,966.00	224,460.00	113,966.00	113,966.00
Miscellaneous Funds						748,888.00	612,562.00	
Federal Revenue							29,829.00	23,729.00
Other State Revenue						38,318.00	61,142.00	
Other Local Revenue			5,500.00	59,235.00		5,500.00	44,426.00	
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	63,315.00	63,315.00	229,960.00	173,201.00	113,966.00	1,018,968.00	861,925.00	137,695.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	35,192.00	35,192.00	168,922.00	168,922.00	168,922.00	168,922.00	168,922.00	168,922.00
Classified Salaries	35,738.00	35,738.00	63,042.00	63,042.00	63,042.00	63,042.00	63,042.00	63,042.00
Employee Benefits	35,972.00	35,972.00	101,171.00	101,171.00	101,171.00	101,171.00	101,171.00	101,171.00
Books and Supplies	2,500.00	25,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Services	65,000.00	37,000.00	50,000.00	110,000.00	60,000.00	75,000.00	75,000.00	150,000.00
Capital Outlay		20,450.00		105,000.00				
Other Outgo								
Interfund Transfers Out		75,000.00						
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	174,402.00	169,352.00	473,135.00	563,135.00	408,135.00	423,135.00	423,135.00	488,135.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(111,087.00)	(128,037.00)	(243,175.00)	(389,934.00)	(294,169.00)	593,831.00	438,790.00	(360,440.00)
<b>F. ENDING CASH (A + E)</b>	2,240,849.61	2,114,812.61	1,871,637.61	1,481,703.61	1,187,534.61	1,781,365.61	2,220,155.61	1,859,715.61
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
<b>A. BEGINNING CASH</b>	1,859,715.61	1,891,540.61	1,838,824.61	2,030,455.61				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	224,460.00	113,986.00	113,986.00	224,458.00			1,708,264.00	1,708,264.00
Miscellaneous Funds		389,813.00	476,437.00	24,750.00	222,750.00		2,475,000.00	2,475,000.00
Federal Revenue		25,141.00		14,915.00	6,950.00		100,564.00	100,564.00
Other State Revenue		14,489.00	26,363.00	17,305.00	40,860.00		198,487.00	198,487.00
Other Local Revenue	5,500.00			79,544.00			199,705.00	199,705.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>229,960.00</b>	<b>543,419.00</b>	<b>616,788.00</b>	<b>360,972.00</b>	<b>270,560.00</b>	<b>0.00</b>	<b>4,682,020.00</b>	<b>4,682,020.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	168,922.00	168,922.00	168,922.00	168,920.00			1,759,602.00	1,759,602.00
Classified Salaries	63,042.00	63,042.00	63,042.00	76,905.00			714,759.00	714,759.00
Employee Benefits	101,171.00	101,171.00	101,171.00	101,171.00	40,473.00		1,124,127.00	1,124,127.00
Books and Supplies	15,000.00	15,000.00	15,000.00	15,000.00	4,097.00		181,597.00	181,597.00
Services	50,000.00	50,000.00	75,000.00	110,000.00	32,380.00		939,380.00	939,380.00
Capital Outlay							125,450.00	125,450.00
Other Outgo				89,000.00			89,000.00	89,000.00
Interfund Transfers Out				87,265.00			142,265.00	142,265.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>398,135.00</b>	<b>398,135.00</b>	<b>423,135.00</b>	<b>627,261.00</b>	<b>76,950.00</b>	<b>0.00</b>	<b>5,076,180.00</b>	<b>5,076,180.00</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							0.00	0.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Liabilities and Deferred Inflows								
Accounts Payable							0.00	0.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nonoperating</b>								
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(168,175.00)</b>	<b>145,284.00</b>	<b>193,631.00</b>	<b>(266,289.00)</b>	<b>193,610.00</b>	<b>0.00</b>	<b>(394,180.00)</b>	<b>(394,180.00)</b>
<b>F. ENDING CASH (A + E)</b>	<b>1,691,540.61</b>	<b>1,838,824.61</b>	<b>2,030,455.61</b>	<b>1,764,166.61</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							<b>1,957,776.61</b>	

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 43,694.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,493,068.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.25%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	255,973.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,797.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	8,776.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	48.75
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	309,094.94
9. Carry-Forward Adjustment (Part IV, Line F)	(7,993.47)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	301,101.47

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,601,621.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	405,714.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	199,826.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	68,024.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	175,110.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,842.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	99,963.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	693,318.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,851.25
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	152,353.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,439,623.06

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

6.96%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18)

6.78%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>309,094.94</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>86,029.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (16.44%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (16.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.08%) times Part III, Line B18); zero if positive	<u>(7,993.47)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(7,993.47)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.78%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3,996.74) is applied to the current year calculation and the remainder (\$-3,996.73) is deferred to one or more future years:	<u>6.87%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2,664.49) is applied to the current year calculation and the remainder (\$-5,328.98) is deferred to one or more future years:	<u>6.90%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(7,993.47)</u>

Approved indirect cost rate: 16.44%  
Highest rate used in any program: 9.08%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3550	2,956.00	147.00	4.97%
01	4035	22,886.00	2,079.00	9.08%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,072,267.00	2.73%	4,183,264.00	2.91%	4,304,809.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	68,307.00	1.96%	69,643.00	-2.32%	68,025.00
4. Other Local Revenues	8600-8799	208,946.00	-4.42%	199,705.00	0.15%	199,999.00
5. Other Financing Sources						
a. Transfers In	8900-8929	269,468.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,143.00)	-1.20%	(23,853.00)	9.11%	(26,027.00)
6. Total (Sum lines A1 thru A5c)		4,594,845.00	-3.61%	4,428,759.00	2.67%	4,546,806.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,694,891.00		1,723,460.00
b. Step & Column Adjustment				28,569.00		19,767.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,694,891.00	1.69%	1,723,460.00	1.15%	1,743,227.00
2. Classified Salaries						
a. Base Salaries				661,440.00		679,604.00
b. Step & Column Adjustment				8,000.00		8,880.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				10,164.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	661,440.00	2.75%	679,604.00	1.31%	688,484.00
3. Employee Benefits	3000-3999	1,078,819.00	2.07%	1,101,135.00	0.93%	1,111,339.00
4. Books and Supplies	4000-4999	141,347.00	14.43%	161,747.00	1.55%	164,257.00
5. Services and Other Operating Expenditures	5000-5999	909,626.00	-0.33%	906,607.00	0.02%	906,807.00
6. Capital Outlay	6000-6999	63,900.00	-68.70%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,000.00	1.14%	89,000.00	-15.73%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,226.00)	-59.70%	(897.00)	0.00%	(897.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	179,818.00	-20.88%	142,265.00	2.21%	145,404.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,815,615.00	0.15%	4,822,921.00	0.64%	4,853,621.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(220,770.00)		(394,162.00)		(306,815.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,630,305.00		2,409,535.00		2,015,373.00
2. Ending Fund Balance (Sum lines C and D1)		2,409,535.00		2,015,373.00		1,708,558.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,455.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	366,500.00		444,000.00		520,500.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	534,583.00		500,538.00		503,768.00
2. Unassigned/Unappropriated	9790	1,501,997.00		1,070,835.00		684,290.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,409,535.00		2,015,373.00		1,708,558.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	534,583.00		500,538.00		503,768.00
c. Unassigned/Unappropriated	9790	1,501,997.00		1,070,835.00		684,290.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,036,580.00		1,571,373.00		1,188,058.00

**F. ASSUMPTIONS**

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

EIA salary from restricted to unrestricted offset by extra hours for bus driver training school.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	121,676.00	-13.90%	104,764.00	-0.25%	104,502.00
3. Other State Revenues	8300-8599	234,088.00	-44.96%	128,844.00	-0.24%	128,534.00
4. Other Local Revenues	8600-8799	24,690.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,143.00	-1.21%	23,851.00	9.12%	26,027.00
6. Total (Sum lines A1 thru A5c)		404,597.00	-36.37%	257,459.00	0.62%	259,063.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,053.00		36,142.00
b. Step & Column Adjustment				89.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,053.00	0.25%	36,142.00	0.00%	36,142.00
2. Classified Salaries						
a. Base Salaries				55,402.00		35,155.00
b. Step & Column Adjustment				2,444.00		1,540.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,691.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,402.00	-36.55%	35,155.00	4.38%	36,695.00
3. Employee Benefits	3000-3999	24,041.00	-4.36%	22,992.00	1.57%	23,352.00
4. Books and Supplies	4000-4999	116,004.00	-82.89%	19,850.00	-1.71%	19,510.00
5. Services and Other Operating Expenditures	5000-5999	55,203.00	-33.02%	36,973.00	0.12%	37,017.00
6. Capital Outlay	6000-6999	241,294.00	-56.30%	105,450.00	0.00%	105,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,226.00	-59.70%	897.00	0.00%	897.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		530,223.00	-51.44%	257,459.00	0.62%	259,063.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(125,626.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		125,626.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

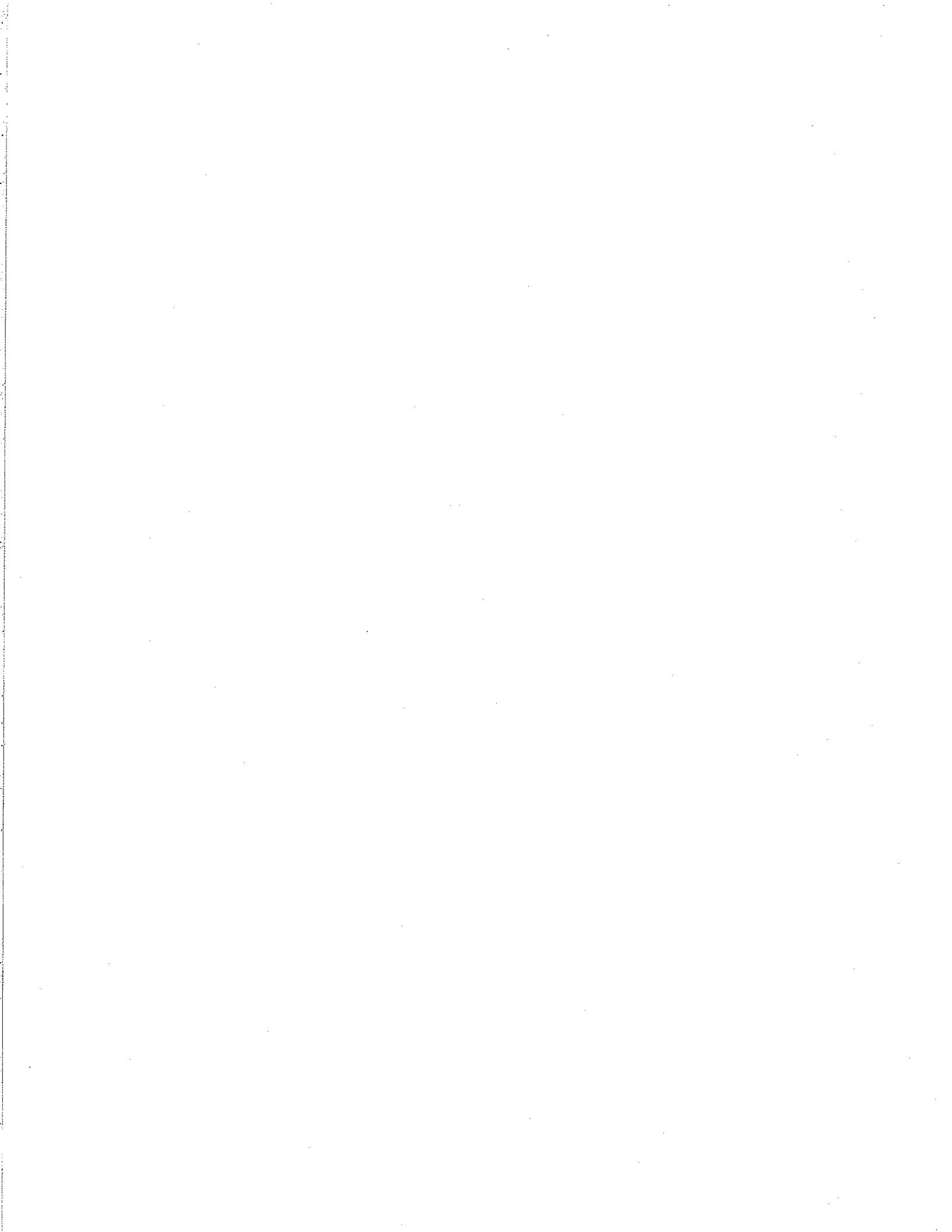
**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional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

EIA Salary to unrestricted.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,072,267.00	2.73%	4,183,264.00	2.91%	4,304,809.00
2. Federal Revenues	8100-8299	121,676.00	-13.90%	104,764.00	-0.25%	104,502.00
3. Other State Revenues	8300-8599	302,395.00	-34.36%	198,487.00	-0.97%	196,559.00
4. Other Local Revenues	8600-8799	233,636.00	-14.52%	199,705.00	0.15%	199,999.00
5. Other Financing Sources						
a. Transfers In	8900-8929	269,468.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(2.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,999,442.00	-6.27%	4,686,218.00	2.55%	4,805,869.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,730,944.00		1,759,602.00
b. Step & Column Adjustment				28,658.00		19,767.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,730,944.00	1.66%	1,759,602.00	1.12%	1,779,369.00
2. Classified Salaries						
a. Base Salaries				716,842.00		714,759.00
b. Step & Column Adjustment				10,444.00		10,420.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,527.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	716,842.00	-0.29%	714,759.00	1.46%	725,179.00
3. Employee Benefits	3000-3999	1,102,860.00	1.93%	1,124,127.00	0.94%	1,134,691.00
4. Books and Supplies	4000-4999	257,351.00	-29.44%	181,597.00	1.19%	183,767.00
5. Services and Other Operating Expenditures	5000-5999	964,829.00	-2.20%	943,580.00	0.03%	943,824.00
6. Capital Outlay	6000-6999	305,194.00	-58.89%	125,450.00	0.00%	125,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,000.00	1.14%	89,000.00	-15.73%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	179,818.00	-20.88%	142,265.00	2.21%	145,404.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,345,838.00	-4.97%	5,080,380.00	0.64%	5,112,684.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(346,396.00)		(394,162.00)		(306,815.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,755,931.00		2,409,535.00		2,015,373.00
2. Ending Fund Balance (Sum lines C and D1)		2,409,535.00		2,015,373.00		1,708,558.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,455.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	366,500.00		444,000.00		520,500.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	534,583.00		500,538.00		503,768.00
2. Unassigned/Unappropriated	9790	1,501,997.00		1,070,835.00		684,290.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,409,535.00		2,015,373.00		1,708,558.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	534,583.00		500,538.00		503,768.00
c. Unassigned/Unappropriated	9790	1,501,997.00		1,070,835.00		684,290.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,036,580.00		1,571,373.00		1,188,058.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		38.10%		30.93%		23.24%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		352.30		355.72		350.70
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		5,345,838.00		5,080,380.00		5,112,684.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,345,838.00		5,080,380.00		5,112,684.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		213,833.52		203,215.20		204,507.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		213,833.52		203,215.20		204,507.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	150,000.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	115,600.00	-35.12%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		265,600.00	-71.76%	75,000.00	0.00%	75,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	354,717.00	-78.86%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		354,717.00	-78.86%	75,000.00	0.00%	75,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(89,117.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	89,970.00		853.00		853.00
2. Ending Fund Balance (Sum lines C and D1)		853.00		853.00		853.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	853.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		853.00		853.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		853.00		853.00		853.00
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						



Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,345,838.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	145,411.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	305,194.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	179,818.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	183,675.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				668,687.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	64,218.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				4,595,958.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,595,958.00

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		352.30
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		352.30
D. Expenditures per ADA (Line I.G divided by Line II.C)		13,045.58
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,753,099.31	13,430.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,753,099.31	13,430.25
B. Required effort (Line A.2 times 90%)	4,277,789.38	12,087.23
C. Current year expenditures (Line I.G and Line II.D)	4,595,958.00	13,045.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					269,468.00	329,465.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					64,218.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	269,468.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					265,247.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
2014-15 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>598,933.00</b>	<b>598,933.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

**STANDARD:** Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	353.00	352.30	-0.2%	Met
1st Subsequent Year (2015-16)	353.00	355.72	0.8%	Met
2nd Subsequent Year (2016-17)	368.00	350.70	-4.7%	Not Met

**1B. Comparison of District ADA to the Standard**

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Reduced estimated incoming kindergarteners and revised each schools attendance percent that resulted FY 2016-17 ADA to be lower than originally estimated.

**2. CRITERION: Enrollment**

**STANDARD:** Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2014-15)	372	372	0.0%	Met
1st Subsequent Year (2015-16)	377	375	-0.5%	Met
2nd Subsequent Year (2016-17)	367	370	0.8%	Met

**2B. Comparison of District Enrollment to the Standard**

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

1a. **STANDARD MET** - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	383	413	92.7%
Second Prior Year (2012-13)	364	373	97.6%
First Prior Year (2013-14)	351	377	93.1%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	352	372	94.6%	Met
1st Subsequent Year (2015-16)	356	375	94.9%	Met
2nd Subsequent Year (2016-17)	351	370	94.9%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

**4A. Calculating the District's Projected Change in LCFF Revenue**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	4,108,347.00		
1st Subsequent Year (2015-16)	4,283,088.00	4,183,264.00	-2.3%	Not Met
2nd Subsequent Year (2016-17)	4,265,954.00	4,304,809.00	0.9%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

The gap funding of 20.68 for the First Interim is lower than what was used when developing the budget.

**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	3,420,964.74	4,273,836.21	80.0%
Second Prior Year (2012-13)	3,397,436.52	4,293,710.85	79.1%
First Prior Year (2013-14)	3,314,802.10	4,769,522.61	69.5%
	Historical Average Ratio:		76.2%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.2% to 80.2%	72.2% to 80.2%	72.2% to 80.2%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	3,435,150.00	4,635,797.00	74.1%	Met
1st Subsequent Year (2015-16)	3,504,199.00	4,680,656.00	74.9%	Met
2nd Subsequent Year (2016-17)	3,543,050.00	4,708,217.00	75.3%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2014-15)	552,813.00	121,676.00	-78.0%	Yes
1st Subsequent Year (2015-16)	506,513.00	104,764.00	-79.3%	Yes
2nd Subsequent Year (2016-17)	465,313.00	104,502.00	-77.5%	Yes

Explanation:  
(required if Yes)

Original budget included revenue for Secure Rural School/Forest Reserve resources. The federal government has not yet reauthorized therefore deleted the estimated resources from the budget.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2014-15)	354,763.00	302,395.00	-14.8%	Yes
1st Subsequent Year (2015-16)	174,143.00	198,487.00	14.0%	Yes
2nd Subsequent Year (2016-17)	172,883.00	196,559.00	13.7%	Yes

Explanation:  
(required if Yes)

The original budget, in error, included carryover resources and new resources for Common Core program. The error of \$75,800 is offset by establishing a budget for AG Incentive and increasing mandated cost revenue. For fiscal years 15/16 & 16/17 First Interim includes an AG Incentive budget and an increase to mandated cost funding.

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

Current Year (2014-15)	229,191.00	233,636.00	1.9%	No
1st Subsequent Year (2015-16)	206,705.00	199,705.00	-3.4%	No
2nd Subsequent Year (2016-17)	206,999.00	199,999.00	-3.4%	No

Explanation:  
(required if Yes)

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

Current Year (2014-15)	225,829.00	257,351.00	14.0%	Yes
1st Subsequent Year (2015-16)	168,920.00	181,597.00	7.5%	Yes
2nd Subsequent Year (2016-17)	171,920.00	183,767.00	6.9%	Yes

Explanation:  
(required if Yes)

The district started home-to-school transportation and unexpected cost were incurred that was not accounted for when the budget was development. Increased cost for the sports program and continuation students.

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

Current Year (2014-15)	950,406.00	964,829.00	1.5%	No
1st Subsequent Year (2015-16)	928,956.00	943,580.00	1.6%	No
2nd Subsequent Year (2016-17)	928,200.00	943,824.00	1.7%	No

Explanation:  
(required if Yes)



**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	1,136,767.00	657,707.00	-42.1%	Not Met
1st Subsequent Year (2015-16)	887,361.00	502,956.00	-43.3%	Not Met
2nd Subsequent Year (2016-17)	845,195.00	501,060.00	-40.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	1,176,235.00	1,222,180.00	3.9%	Met
1st Subsequent Year (2015-16)	1,097,876.00	1,125,177.00	2.5%	Met
2nd Subsequent Year (2016-17)	1,100,120.00	1,127,591.00	2.5%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

Original budget included revenue for Secure Rural School/Forest Reserve resources. The federal government has not yet reauthorized therefore deleted the estimated resources from the budget.

**Explanation:**  
Other State Revenue  
(linked from 6A  
if NOT met)

The original budget, in error, included carryover resources and new resources for Common Core program. The error of \$75,800 is offset by establishing a budget for AG Incentive and increasing mandated cost revenue. For fiscal years 15/16 & 16/17 First Interim includes an AG Incentive budget and an increase to mandated cost funding.

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
Books and Supplies  
(linked from 6A  
if NOT met)

**Explanation:**  
Services and Other Exps  
(linked from 6A  
if NOT met)

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	52,835.17	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		0.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	38.1%	30.9%	23.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	12.7%	10.3%	7.7%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(220,770.00)	4,815,615.00	4.6%	Met
1st Subsequent Year (2015-16)	(394,162.00)	4,822,921.00	8.2%	Met
2nd Subsequent Year (2016-17)	(306,815.00)	4,853,621.00	6.3%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

**A. FUND BALANCE STANDARD:** Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	2,409,535.00	Met
1st Subsequent Year (2015-16)	2,015,373.00	Met
2nd Subsequent Year (2016-17)	1,708,558.00	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**B. CASH BALANCE STANDARD:** Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	2,351,936.61	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	352	356	351
District's Reserve Standard Percentage Level:	4%	4%	4%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0.00		

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,345,838.00	5,080,380.00	5,112,684.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,345,838.00	5,080,380.00	5,112,684.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	213,833.52	203,215.20	204,507.36
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	213,833.52	203,215.20	204,507.36

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	534,583.00	500,538.00	503,768.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,501,997.00	1,070,835.00	684,290.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,036,580.00	1,571,373.00	1,188,058.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	38.10%	30.93%	23.24%
District's Reserve Standard (Section 10B, Line 7):	213,833.52	203,215.20	204,507.36
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

Yes

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

One-time revenue, such as Forest Reserve Revenue, funded general operating expenses, including teachers. Sierra COE entered into a new agreement to provide business services at a lower cost as well as to contribute a higher reimbursement for technology services and administrative services. In addition, the district started to provide in-house home-to-school transportation that is expected to eliminate cost above what the State acknowledges in the LCFF add-on.

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

Forest Reserve Revenue aka Secure Rural School and Community Act resources was removed from the First Interim.

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers in and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(27,954.00)	(24,143.00)	-13.6%	(3,811.00)	Met
1st Subsequent Year (2015-16)	(30,019.00)	(23,851.00)	-20.5%	(6,168.00)	Met
2nd Subsequent Year (2016-17)	(32,763.00)	(26,027.00)	-20.6%	(6,736.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	269,468.00	New	269,468.00	Not Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	145,568.00	179,818.00	23.5%	34,250.00	Not Met
1st Subsequent Year (2015-16)	67,265.00	142,265.00	111.5%	75,000.00	Not Met
2nd Subsequent Year (2016-17)	70,404.00	145,404.00	106.5%	75,000.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Reimbursement from the Facility Fund 35 for funds that were loan from the general fund to remove mold and to complete the reroof construction at Loyaltan High School. Project was completed August 2013 and the District received the Facility Hardship funds August 2014.



- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The current budget includes transfer to the Capital Outlay, Fund 40, to replace the Loyalton High School Parking Lot and to Paint Downieville exterior school. Both projects were completed Summer 2014. The district does not have any large capital facility projects at this time, but will once the Prop 39 Energy Efficient Plan is approved by the State. The transfer for fiscal years 14/15, 15/16 & 16/17 of \$64,000, \$67,265 & \$70,404 respectively, is for the cafeteria encroachment.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	unrestricted general funds	unsued vacation hours	15,998

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
<b>TOTAL:</b>				15,998

Type of Commitment (continued)	Prior Year (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,348	15,998	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<b>Total Annual Payments:</b>	16,348	15,998	0	0
<b>Has total annual payment increased over prior year (2013-14)?</b>		No	No	No

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:  
(Required if Yes  
to increase in total  
annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes
-----

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes
-----

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
----

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,175,680.00	1,033,624.00
1,175,680.00	1,033,624.00

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2014

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7A)	First Interim
116,443.00	126,446.00
116,443.00	124,089.00
116,443.00	122,815.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

13,884.00	13,884.00
0.00	0.00
0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

23,864.00	23,864.00
46,401.00	46,401.00
46,401.00	46,401.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

3	3
3	3
3	3

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No
----

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No
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2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2014-15)	715,911.00	670,803.00
1st Subsequent Year (2015-16)	734,054.00	686,539.00
2nd Subsequent Year (2016-17)	743,676.00	694,676.00

b. Amount contributed (funded) for self-insurance programs  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

Current Year (2014-15)	715,911.00	670,803.00
1st Subsequent Year (2015-16)	734,054.00	686,539.00
2nd Subsequent Year (2016-17)	743,676.00	694,676.00

4. Comments:

The district is part of two JPA's: Health and Welfare/Property Insurance and Workmans Compensation. The JPA accrue for liabilities.

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.1	24.6	24.6	24.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

[ ]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[ ]

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	[ ]	[ ]	[ ]

**One Year Agreement**

Total cost of salary settlement

[ ]

% change in salary schedule from prior year

[ ]

or

**Multiyear Agreement**

Total cost of salary settlement

[ ]

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

[ ]

Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	24.1	22.1	22.1	22.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>



**Classified (Non-management) Health and Welfare (H&W) Benefits**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

**Classified (Non-management) Attrition (layoffs and retirements)**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	7.1	4.9	4.9	4.9

- 1a. Have any salary and benefit negotiations been settled since budget adoption?  
 If Yes, complete question 2.   
 If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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### ADDITIONAL FISCAL INDICATORS

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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### End of School District First Interim Criteria and Standards Review

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