AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT December 13, 2016 Downieville School, 130 School Street, Downieville CA 95936 5:00 PM CLOSED SESSION 6:00 PM REGULAR SESSION

This meeting will be available for videoconferencing at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118 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 <u>http://www.sierracountyofficeofeducation.org</u> (Government Code 54957.5)

- A. CALL TO ORDER (Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA
- D. PUBLIC COMMENT FOR CLOSED SESSION

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

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

 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 Unrepresented Employees: Classified Employees Confidential Employees Administrative Employees

The Board of Trustees will then move into Closed Session to discuss the following item:

- 2. Public Employee Discipline/Dismissal/Release (Cal. Govt. Code § 54954.5)
- 3. Public Employee Discipline/Dismissal/Release (Cal. Govt. Code § 54954.5)
- E. CLOSED SESSION
- F. RETURN TO OPEN SESSION
- G. RECESS TO SIERRA COUNTY BOARD OF EDUCATION MEETING AT 6 PM
- H. RECONVENE
- I. REPORT OUT FROM CLOSED SESSION

ANNUAL ORGANIZATIONAL MEETING

BOARD ORGANIZATION

1. OATH OF OFFICE The Superintendent shall give the Oath of Office to the following Trustees:

- a. Patty Hall, Trustee Area 1
- b. Tim Driscoll, Trustee Area 2

2. Election of Officers for 2017

The Superintendent will call for the election of a President. After the election is completed, the Superintendent will turn the meeting over to the newly elected President. The President will then call for the election of the Vice-President and the Clerk of the Board.

- a. President
- b. Vice-President
- c. Clerk
- 3. The President will Appoint Board Representatives to the Following Committees:
 - a. Nominate and Appoint Two Board Members to Facility Committee Currently: DRISCOLL/HALL
 - b. Nominate and Appoint Two Board Members to Negotiations Committee Currently: DRISCOLL/HALL
 - c. Nominate and Appoint Two Board Members to Transportation Committee-West Side Currently: HALL/WRIGHT
 - d. Nominate and Appoint Two Board Members to Transportation Committee-East Side Currently: DRYDEN/MOORE
- Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2017[^]
- J. RECESS TO CONTINUATION OF SIERRA COUNTY BOARD OF EDUCATION MEETING
- K. RECONVENE
- L. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent's Report
 - a. Loyalton Elementary School Roof Report**
 - b. Storage Shed Update
 - 2. Business Report
 - a. Account Object Summary-Balances through 11/30/16**
 - b. Third Month Enrollments for the 2016-2017 School Year**

Sierra-Plumas Joint Unified School District Governing Board Agenda December 13, 2016

- c. The Sierra-Plumas Joint Unified School District Office will be closed for
 Winter Break from December 23, 2016, through January 2, 2017.
- 3. Staff Reports (5 minutes)
- 4. SPTA Report (5 minutes)
- 5. Board Members' Report (5 minutes)
- 6. Public Comment -
 - A. 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 <u>35145.5;</u> Bylaw 9322; Government Code <u>54954.3</u>)
 - Current location
 - Videoconference location
 - B. Opportunity to comment on the Conflict of Interest Code Amendment**

M. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held November 8, 2016**
- 2. Approval of Board Report Checks Dated 11/01/16 through 11/31/2016**
- 3. Appointment of 2016-17 Basketball Coaches Grades 7-8:
 - Dean Morgan (7th grade boys)
 - Louis Siqueido (8th grade boys)
 - Jason Richards (8th grade girls)
- N. ACTION ITEMS
 - 1. New Business
- 1617-96 Approval of Assignment of Thomas Potter, Plant Maintenance Worker, 1.0 FTE, Downieville School, effective January 3, 2017
- 1617-97 Approval of Classified Salary Schedule, effective January 1, 2017**
- 1617-98 Adoption of 2016-2017 First Interim Actuals and Criteria & Standards Report as of October 31, 2016** (Asquith)
- 1617-99 Approval of California Energy Commission Proposition 39 Program Energy Expenditure Plan Report (SmartWatt)**
- 1617-100 Approval of College Readiness Block Grant Plan**
- 1617-101 Approval of Small Concession Stand Structure Construction (less than 250 sq. ft.)
- 1617-102 The Board is Asked to Acknowledge the 1979 Ford Pickup Vehicle ID F25BPEJ8168 as surplus property valued at less than \$2,500.

3

Sierra-Plumas Joint Unified School District Governing Board Agenda December 13, 2016

1617-103 The Board is Asked to Acknowledge the 1991 Toyota Wagon Vehicle ID JT2AE94VXM3014825 as surplus property valued at less than \$2,500.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

- 1617-104 Approval of Board Policy 3541.2, Transportation for Students with Disabilities, revision^^
- 1617-105 Approval of Administrative Regulation 4217.11, PreRetirement Part-Time Employment^^
- 1617-106 Approval of Administrative Regulation 5125.3, Challenging Student Records, revision^^
- 1617-107 Approval of Administrative Regulation 6143, Courses of Study, revision^^
- 1617-108 Approval of Board Policy, Administrative Regulation and Exhibit (1), (2) 6173, Education for Homeless Children, revision^^
- 1617-109 Approval of Board Bylaw, Exhibit 9323.2, Actions by the Board, revision^^
- O. ADVANCED PLANNING
 - 1. Next Regular Board Meeting will be held on January 10, 2017, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
 - 2. Suggested Agenda items
 - a. Superintendent/District Goals
- P. ADJOURN

Min M. Mt

Dr. Merrill M. Grant, Superintendent

**enclosed*handout^^County agenda backup

SIERRA COUNTY BOARD OF EDUCATION SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING SCHEDULE YEAR 2017

The meetings are held on the second Tuesday of the month.

JANUARY 10, 2017	109 Beckwith Road, Loyalton CA
FEBRUARY 14, 2017	130 School Street, Downieville CA
MARCH 14, 2017	109 Beckwith Road, Loyalton CA
APRIL 11, 2017	130 School Street, Downieville CA
MAY 9, 2017	109 Beckwith Road, Loyalton CA
JUNE 13, 2017	130 School Street, Downieville CA
JULY 11, 2017	109 Beckwith Road, Loyalton CA
AUGUST 8, 2017	130 School Street, Downieville CA
SEPTEMBER 12, 2017	109 Beckwith Road, Loyalton CA
OCTOBER 10, 2017	130 School Street, Downieville CA
NOVEMBER 14, 2017	109 Beckwith Road, Loyalton CA
DECEMBER 12, 2017	130 School Street, Downieville CA

The Sierra County Board of Education regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings are held in Loyalton, CA, unless otherwise decided by the Board President.



Sierra- Plumas Joint School District



Loyalton Elementary School 109 Beckwith Street Loyalton, CA 96118



October 5, 2016

Ms. Rose Asquith Office Manager Sierra-Plumas Joint USD 109 Beckwith Street Loyalton, CA 96118

Dear Ms. Asquith:

On October 25, 2016 MB Technology was invited to assess Roof(s) at Loyalton Elementary School. Special Education Building Multi-Purpose Building

All recommendation and repairs are from the guideline of National Roofing Contractor Association (NRCA) or Western States Roofing Contractor Association (WSRCA)

As part of our service we can offer the following at no charge to our clients.

- 1. Preparation of a generic non-proprietary CSI Formatted Roofing Specification, this will include other manufacturer's products.
- 2. Inspection during the application to ensure compliance with specification.
- 3. I will be present at job walk to answer any question contactors have on the specification or job detail.

The results of the assessments are included in the following. Thank you for the opportunity to perform this assessment for you. If you have any questions, please do not hesitate to contact me.

Sincerely yours. John Stahl

Senior Technical Representative MBTechnology 188 S.Teilman Ave. Fresno, CA 93706-1334 U.S.A P: 800-621 9281 ext 112 / F: 559-233 4607 /C: 559-779-5751 www.mbtechnology.com

CC: Brittany Hernandez, Customer Care



ROOF ASSESSMENT REPORT

Schools	Buildings(S)	ROOF MEMBRANE	REPAIR	RE-ROOF	FIELD SQUARE FOOTAGE
Loyalton Elementary School	Special Education	Shingles	Yes	No	5,000
	Multi-Purpose	Cap sheet	Yes	No	22,500
Total					27,500

OBSERVATIONS:

Special Education

- 1. Trim limb and branches away from roof
- 2. Seal membrane at top of dormer
- 3. Reseal soil pipes

Multi-Purpose

- 1. Reseal soil pipes
- 2. Lifting of roof edge to be sealed
- 3. Reseal pitch pockets



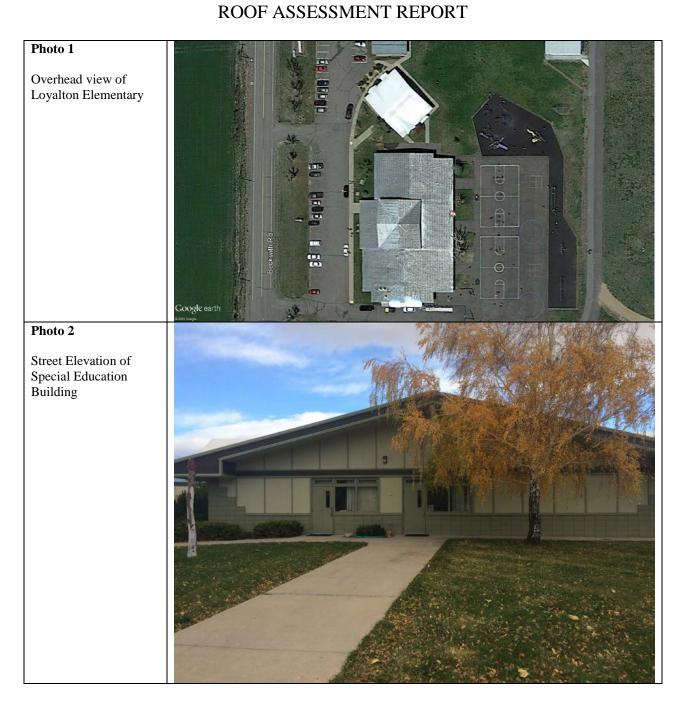








Photo 5	
It appears that the seam were the 2 roof come together is cracking and could allow water intrusion.	
MBT recommends that a sealant be applied in these areas.	
Photo 6 No sealant at soil vent could be allowing infiltration of water.	







Photo 9 Soil vent pipe needs to be resealed. Photo 10 Area of the edge is lifting which could allow water incursion This could be resealed with a small propane torch such as used in plumbing.



Photo 11 Pitch pocket are a constant maintenance Item, if neglected they could allow water infiltration. Openings at eye bolt CITAL MARKEN Photo 12 Closer view of pitch pockets

Account Object Summary-Balance

Object	Description	ı	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
nd 01 - General FD							
1100	Teachers Salaries		1,553,875.00	1,553,875.00	976,259.34	451,353.70	126,261.9
1105	Per Diem - Same Day Travel					18.00	18.00
1115	Extra Duty Hourly					3,270.00	3,270.00
1120	Certificated Substitutes		22,589.00	22,589.00		13,390.00	9,199.0
1300	Certificated Superv/Admin Sala		215,062.00	215,062.00	125,452.46	89,637.90	28.3
1310	Teacher In Charge/Head Teacher		16,002.00	16,002.00	7,000.00	3,000.00	6,002.0
1900	Other Certificated Salaries		38,115.00	38,115.00	22,233.75	15,881.25	.0
		Total for Object 1000	1,845,643.00	1,845,643.00	1,130,945.55	576,550.85	138,146.6
2100	Instructional Aides Salaries		176,965.00	176,965.00	127,330.80	46.000.38	3,633.8
2200	Classified Support Salaries		289,512.00	289,512.00	127,812.23	114,722.09	46,977.6
2201	Bus Driver		56,298.00	56,298.00	25,530.32	15,407.14	15,360.5
2205	Per Diem - Same Day Travel		,	,		53.00	53.0
2220	Classified Support Substitute		7,062.00	7,062.00		8,338.76	1,276.7
2300	Classified Sup/Admin Salaries		82,241.00	82,241.00	47,658.94	34,672.10	90.0
2400	Clerical & Office Salaries		136,355.00	136,355.00	86,621.77	51,051.30	1,318.0
2900	Other Classified Salaries		23,729.00	23,729.00	15,503.37	6,305.67	1,919.9
		- Total for Object 2000	772,162.00	772,162.00	430,457.43	276,550.44	65,154.1
3101	State Teachers Retirement Syst		299,139.00	299,139.00	131,151.09	64,660.31	103,327.6
3102	State Teachers Retirement Syst		5,450.00	5,450.00	1,343.02	539.87	3,567.1
3201	Public Employees Retirement Sy		8,031.00	8,031.00	5,622.19	2,428.95	20.1
3202	Public Employees Retirement Sy		84,436.00	84,436.00	51,480.31	31,387.31	1,568.3
3212	Pers Pickup-Classified Employe		5,644.00	5,644.00	3,417.82	2,225.55	.6
3311	OASDI-Certificated Positions		4,963.00	4,963.00	2,317.49	1,349.05	1,296.4
3312	OASDI-Classified Positions		46,533.00	46,533.00	24,972.97	16,066.32	5,493.7
3321	Medicare-Certificated Position		25,557.00	25,557.00	14,232.26	7,796.37	3,528.3
3322	Medicare-Classified Positions		11,112.00	11,112.00	6,003.79	3,828.78	1,279.4
3401	Health & Welfare -Certificated		352,373.00	352,373.00	275,871.89	125,245.11	48,744.0
3402	Health & Welfare-Classified Po		138,921.00	138,921.00	78,013.81	58,720.27	2,186.9
3501	State Unemployment Insurance-C		1,340.00	1,340.00	565.46	943.29	168.7
3502	State Unemployement Insurance-		541.00	541.00	215.35	124.75	200.9
3601	Workers' Compensation Insuranc		71,835.00	71,835.00	40,489.68	20,854.32	10,491.0
3602	Workers' Compensation Insuranc		29,823.00	29,823.00	16,099.52	10,266.92	3,456.
3901	Other Benefits, Certificated P		72,354.00	72,354.00		30,678.34	41,675.0
3902	Other Benefits, Classified Pos					1,956.00	1,956.0
		- Total for Object 3000	1,158,052.00	1,158,052.00	651,796.65	379,071.51	127,183.8

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Page 1 of 4

006 - Sierra-Plumas Joint Unified School District

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Account Object Summary-Balance

4200 Books Other Than Textbooks 113.33 79.97 103 4300 Class Mat1 and Supplies 26.973.00 26.973.00 7.265.10 12.042.06 7.665 4301 Class Consumable Mat1 5.000.00 5.000.00 1.551.47 7.996.67 4.348 4302 Class Paper/Toner 9.500.00 25.82.00 4.282.50 4.282.50 4.388.81 7.103.31 6.527.97 2.433 4320 Custodial Grounds Supplies 42.495.00 42.495.00 6.618.92 2.9650.13 6.225 4330 Office Supplies 11.492.00 764.03 5.360.98 9.766 4331 Vehicke Hult. 25.525.00 24.189.10 4.705.52 3.37 4400 Non-Capital Equipment (Up to \$ 30.148.00 303.856.00 88.328.60 88.328.60 188.324.224 27.266 5100 Subagreement for Services 176.461.00 176.461.00 114.437.69 37.023.47 24.999 5200 Travel & Conferences 44.642.00 11.675.23 14.630.97	Object	Descriptio	n	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
4200 Books Other Than Textbooks 113.53 79.97 193 4300 Class Math and Supplies 26.97.30 26.97.30 7.265.10 12.042.06 7.665 4301 Class Consumable Math 5.000.00 5.000.00 1.51.47 7.996.67 4.348 4302 Class Paper/Toner 9.500.00 5.001.00 552.70 6.507.97 2.439 4303 Other Student MAS 21.825.00 21.825.00 4.388.81 7.108.33 10.327 4320 Custodial Grounds Supplies 42.495.00 16.492.00 764.03 5.960.98 9.766 4350 Vehicle Maint M&S 25.505.00 25.500.00 5.119.42 82.544 19.564 4400 Non-Capital Equipment (Up to \$ 30.148.00 20.167.88 41.065.88 12.975 Total for Object 4000 30.38.00 510.00 114.475.69 37.023.47 24.399 5200 Travel & Conterences 44.642.00 11.675.23 14.630.97 18.333 5400 Insurance-line, liability, etc	nd 01 - General FD	(continued)						
4300 Class Mari and Supplies 26,973.00 7.265.10 12.042.06 7.665 4301 Class PaperToner 9.500.00 9.500.00 1.351.47 7.996.67 4.348 4305 Other Studert M&S 21,825.00 42,385.00 42,386.01 7.108.33 10.27 4330 Other Studert M&S 22,850.01 42,485.00 42,485.00 5.194.20 29,660.13 5.222 4330 Office Supplies 16,492.00 784.03 5.990.99 9.766 4330 Vehick FUEL 25,525.00 25,525.00 24,189.10 4.706.52 3.370 4400 Non-Capital Equipment (Up to S 30,148.00 30,148.00 2.057.88 416.65.88 12,975 5100 Subagreement for Services 176.461.00 176.461.00 114.437.68 370.023.47 24.999 5200 Travel & Conferences 44.642.00 44.642.00 11.675.23 14.630.97 13.335 5400 Insurance-Fire, lability, etc 550.800.0 550.800.0 55.980.00 56.983.00	4100	Textbooks		100,000.00	100,000.00	35,908.64	72,298.09	8,206.7
4301 Class Consumable Matri 5.000.00 1.381.47 7.996.67 4.348 4302 Class PaperToner 9.500.00 552.70 6.507.97 2.433 4302 Custodial Grounds Supples 42,495.00 42,895.00 6.618.82 29.680.13 6.227 4330 Office Supples 16,492.00 764.03 5.960.98 9.7666 4350 Vehicle Maint. M&S 25,500.00 25,500.00 5.119.42 825.54 19.954 4301 Vehicle FUEL 25,525.00 25,525.00 24,189.10 4.706.52 3.370 4400 Non-Capital Equipment (Up to \$ 303,858.00 303,858.00 88,328.90 188,242.24 27,286 5100 Subagreement for Services 176,461.00 144,497.69 37,023.47 24,999 5200 Tarvel & Conferences 44,642.00 44,642.00 11,475.23 4,630.30 5510 Subagreement for Services 176,661.00 13,377.00 1,327.00 1,327.00 5,903.08 6,933.00 5510 Power 90.183.00 660.175.69 23,715.45 6,291 5,503.00	4200	Books Other Than Textbooks				113.53	79.97	193.5
4302 Class PaperToner 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 9,500,00 4,308,81 7,108,33 10,327 4330 Other Stupplies 42,495,00 42,495,00 42,495,00 6,616,92 29,560,13 6,225 4330 Office Supplies 16,492,00 16,492,00 764,03 5,960,98 9,766 4350 Vehicker Kults 25,525,00 25,525,00 24,189,10 4,706,52 3,37 4400 Non-Capital Equipment (Up to \$ 30,148,00 303,485,00 88,232,60 188,242,24 27,266 5100 Subagreement for Services 176,461,00 114,437,69 37,023,47 24,999 5200 Travel & Conferences 44,642,00 11,675,23 14,630,97 18,335 5400 Insurance-Fric, liability, etc 55,080,00 63,030,85 2,049 5510 Power 90,183,00 60,175,63 2,300,85 2,494 5550 Garbage	4300	Class Mat'l and Supplies		26,973.00	26,973.00	7,265.10	12,042.06	7,665.
4305 Other Student M&S 21,825,00 21,825,00 4,388,81 7,108,33 10,227 4320 Custodial Grounds Supplies 42,495,00 42,495,00 6,618,92 29,650,13 6,225 4330 Office Supplies 16,492,00 16,492,00 764,03 5,960,98 9,766 4350 Vehicle Mait. M&S 25,900,00 25,900,00 5,119,42 825,84 19,954 4400 Non-Capital Equipment (Up to \$ 30,148,00 30,148,00 2,057,88 41,065,68 12,975 5100 Subagreement for Services 176,461,00 176,461,00 116,475,23 14,800,97 18,335 5300 Dues & Membership 1,327,00 1,327,00 1,327,60 6,983,00 6,983 5510 Power 50,800,00 55,080,00 55,080,00 55,080,00 53,030,85 2,049 5510 Power 64,350,00 64,350,00 64,350,00 64,374,41 14,452,52 43,552 5560 Master 65,000,00 15,200,00 13,929,71<	4301	Class Consumablel Mat'l		5,000.00	5,000.00	1,351.47	7,996.67	4,348.
4320 Custodial Grounds Supplies 42,495,00 42,495,00 6,618,02 29,650,13 6,225 4330 Office Supplies 16,492,00 16,492,00 764,03 5,900,99 9,766 4350 Vehicle Kult. 25,525,00 25,525,00 24,189,10 4,706,52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148,00 30,148,00 2,057,88 41,065,68 12,975 5100 Subagreement for Services 176,461,00 176,461,00 114,437,69 37,023,47 24,999 5200 Travel & Conferences 44,642,00 44,642,00 11,675,23 14,630,97 18,335 5400 Insurance-Fire, liability, etc 55,080,00 55,080,00 53,030,85 2,049 5510 Power 90,183,00 90,183,00 60,175,69 23,715,45 6,291 5530 Water 66,000,00 65,000,00 55,080,00 55,494,99 55,000,00 55,080,00 55,980,00 55,980,00 55,980,00 55,980,00 55,980,00 60,175,69 <t< td=""><td>4302</td><td>Class Paper/Toner</td><td></td><td>9,500.00</td><td>9,500.00</td><td>552.70</td><td>6,507.97</td><td>2,439</td></t<>	4302	Class Paper/Toner		9,500.00	9,500.00	552.70	6,507.97	2,439
4330 Office Supplies 14,422.00 16,422.00 764.03 5,960.98 9,766 4350 Vehicle Maint. M&S 25,900.00 25,925.00 25,925.00 25,192.00 25,192.00 25,192.00 25,192.00 25,192.00 24,108.10 4,706.52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148.00 303,888.00 303,888.00 88,329.60 188,242.24 27,286 5100 Subagreement for Services 176,461.00 176,441.00 114,475.69 37,023,47 24,999 5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 13,335 5300 Dues & Membership 13,27.00 1,327.00 1,327.60 6,983.00	4305	Other Student M&S		21,825.00	21,825.00	4,388.81	7,108.33	10,327
4350 Vehicle Maint. M&S 25,900.00 25,900.00 5,119.42 825.84 19,954 4351 Vehicle FUEL 25,555.00 25,525.00 24,189.10 4,706.52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148.00 30,148.00 20,57.88 41,065.68 12,975 5100 Subagreement for Services 176,461.10 176,461.00 114,437.69 37,023.47 24,989 5200 Travel & Conferences 44,642.00 44,642.00 14,675.23 14,630.09 6,983.00 6,983 6,983.00 6,983 6,983.00 6,	4320	Custodial Grounds Supplies		42,495.00	42,495.00	6,618.92	29,650.13	6,225
4351 Vehicle FUEL 25,525.00 24,191.00 4,706.52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148.00 30,148.00 2,057.88 41,065.68 12,975 5100 Subagreement for Services 176,461.00 116,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,325 5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,983.00 14,920.90 14,945.52 2,4989 6,983.00 6,983.00 14,920.90 <	4330	Office Supplies		16,492.00	16,492.00	764.03	5,960.98	9,766
4400 Non-Capital Equipment (Up to \$ Total for Object 4000 30,148.00 30,148.00 2,057.88 41,065.68 12,975 5100 Subagreement for Services 176,461.00 1176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 41,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1.327.00 1,327.00 1,327.60 6,883.00 6,983.00 5,990.00 5,990.00 5,990.00 5,990.00 5,990.00 5,990.00 5,990.00	4350	Vehicle Maint. M&S		25,900.00	25,900.00	5,119.42	825.84	19,954
Total for Object 4000 303,858.00 303,858.00 303,858.00 88,329.60 188,242.24 27,266 5100 Subagreement for Services 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 41,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.00 6,983.30 6,983.30 5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 55600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5810 Services & Operating Expense 7,078.00 7,078.00 9,96.50 4,003.50 2,078 5812	4351	Vehicle FUEL		25,525.00	25,525.00	24,189.10	4,706.52	3,370
5100 Subagreement for Services 176,461.00 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,993.00 6,933.00 6,	4400	Non-Capital Equipment (Up to \$		30,148.00	30,148.00	2,057.88	41,065.68	12,975.
5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.00 6,983.00 6,973.00 1,00.00			Total for Object 4000	303,858.00	303,858.00	88,329.60	188,242.24	27,286
5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,983.00 6,983.00 5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 66,071 5520 Garbage 12,813.00 12,813.00 5,494.16 1,427.56 60,071 5530 Water 64,350.00 66,000.00 52,499.85 2,500.15 10,000 5540 Propane 66,000.00 15,500.00 13,929.71 1,070.29 800,454 5500 Miscellaneous Utilities 14,512.00 15,500.00 13,929.71 1,070.29 800,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5812 Board Election Expense 7,078.00 9,65.0 4,003.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00	5100	Subagreement for Services		176,461.00	176,461.00	114,437.69	37,023.47	24,999
5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5520 Garbage 12,813.00 12,813.00 54,94.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5560 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5812 Board Election Expense 2,500.00 2,500.00 2,000.00 7,000.00 7,000.00 2,500 2,500.00 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500	5200	Travel & Conferences		44,642.00	44,642.00	11,675.23	14,630.97	18,335
5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5520 Garbage 12,813.00 12,813.00 54,94.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 66,000.00 65,000.00 52,99.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5840 Audit Expense 17,000.00 17,000.00 10,000.00 7,000.00 2,500.00 2,500.00 2,500.00 2,500.01 2,500.01 2,500.01 2,500.01 2,500.01 2,500.01 2,500.01	5300	Dues & Membership		1,327.00	1,327.00	1,327.60	6,983.00	6,983
5520 Garbage 12,813.00 12,813.00 5,494.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 66,000.00 65,000.00 52,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 580,454 5800 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29+ 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5840 Audit Expense 17,000.00 17,000.00 10,000.00 7,000.00 2,500 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 2,507.00 1,000.00 1,000.00 1,000.00 1,000.00 <td< td=""><td>5400</td><td>Insurance-Fire, liability, etc</td><td></td><td>55,080.00</td><td>55,080.00</td><td></td><td>53,030.85</td><td>2,049</td></td<>	5400	Insurance-Fire, liability, etc		55,080.00	55,080.00		53,030.85	2,049
5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 65,000.00 65,000.00 62,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 1,000.00 7,000.00 1,00,000.00 7,00	5510	Power		90,183.00	90,183.00	60,175.69	23,715.45	6,291
5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.01 2,500.01 2,500.01	5520	Garbage		12,813.00	12,813.00	5,494.16	1,247.56	6,071
5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,000 5812 Board Election Expense 2,500.00 2,500.00 2,500.00 7,000.00 7,000.00 2,500 2,500.00 7,000.00 7,000.00 7,000.00 7,000.00 7,000.00 1,013.05 2,578.07 1,296.50 2,578.07 1,296.50 2,578.07 1,296.50 2,578.07 1,296.50 <td>5530</td> <td>Water</td> <td></td> <td>64,350.00</td> <td>64,350.00</td> <td>45,147.48</td> <td>14,852.52</td> <td>4,350</td>	5530	Water		64,350.00	64,350.00	45,147.48	14,852.52	4,350
5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.00 7,000.00 7,000.00 2,500.00 5840 Audit Expense 17,000.00 17,000.00 10,000.00 7,000.00 2,500.00 5860 Solid Waste Tax 12,161.00 12,161.00 5,885.45 5,397.42 878 5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5890 SCOE Interagency Reimburse 12,161.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 255.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00	5540	Propane		65,000.00	65,000.00	52,499.85	2,500.15	10,000
5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 7,000.00 10,103.00 5,885.45 5,397.42 878 5,990.00 10,326.71 666.90 11,013.00 5,725.24 1,388.51 10,138 <td< td=""><td>5590</td><td>Miscellaneous Utilities</td><td></td><td>15,500.00</td><td>15,500.00</td><td>13,929.71</td><td>1,070.29</td><td>500</td></td<>	5590	Miscellaneous Utilities		15,500.00	15,500.00	13,929.71	1,070.29	500
5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.00 2,500.00 2,500 2,500 2,500 2,500 2,500 2,500 2,500 5,500 5,500 2,500 2,500 5,500 1,013 5,500 5,500 1,013 5,500 1,0,326.71 686.90 11,013 5,500 1,250 5,725.24 1,388.51 10,138 5920 1,500 1,7,252.00 5,725.24 1,388.51 10,138 5920 1,194.593.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00	5600	Rentals, Leases & Repairs		94,512.00	94,512.00	16,324.49	2,267.29-	80,454
5812 Board Election Expense 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 500.00 7,000.00	5800	Services & Operating Expense		2,500.00	2,500.00	1,200.00	800.00	500
5840 Audit Expense 17,000.00 17,000.00 7,000.00 7,000.00 5860 Solid Waste Tax 12,161.00 12,161.00 5,885.45 5,397.42 878 5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5890 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 225.00 22	5810	Legal Expenses		7,078.00	7,078.00	996.50	4,003.50	2,078
5860 Solid Waste Tax 12,161.00 12,161.00 12,161.00 5,885.45 5,397.42 878 5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 225.00	5812	Board Election Expense		2,500.00	2,500.00			2,500
5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00	5840	Audit Expense		17,000.00	17,000.00	10,000.00	7,000.00	
5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 <t< td=""><td>5860</td><td>Solid Waste Tax</td><td></td><td>12,161.00</td><td>12,161.00</td><td>5,885.45</td><td>5,397.42</td><td>878</td></t<>	5860	Solid Waste Tax		12,161.00	12,161.00	5,885.45	5,397.42	878
5900 Communications 3,875.00 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 5990 Other Communications 225.00 <td>5890</td> <td>Contracts/Servic</td> <td></td> <td>437,634.00</td> <td>437,634.00</td> <td>258,702.91</td> <td>154,219.65</td> <td>24,711</td>	5890	Contracts/Servic		437,634.00	437,634.00	258,702.91	154,219.65	24,711
5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00	5899	SCOE Interagency Reimburse				10,326.71	686.90	11,013
5920 T Lines 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 5990 0.00 120,900 225.00 2	5900	Communications		3,875.00	3,875.00		2,578.07	1,296
5990 Other Communications 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 124,893.00 613,848.71 328,861.02 182,183 182,183 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 <t< td=""><td>5910</td><td>Telephone-Monthly Service</td><td></td><td>17,252.00</td><td>17,252.00</td><td>5,725.24</td><td>1,388.51</td><td>10,138</td></t<>	5910	Telephone-Monthly Service		17,252.00	17,252.00	5,725.24	1,388.51	10,138
Total for Object 5000 1,124,893.00 1,124,893.00 613,848.71 328,861.02 182,183 6400 Equipment 129,944.00 149,460.00 6,769.42 86,794.71 55,895	5920	T Lines		4,800.00	4,800.00			4,800
6400 Equipment 129,944.00 149,460.00 6,769.42 86,794.71 55,895	5990	Other Communications	_	225.00	225.00			225
			Total for Object 5000	1,124,893.00	1,124,893.00	613,848.71	328,861.02	182,183
6500 Equipment Replacement 209,420.00 209,420.00 209,420	6400	Equipment		129,944.00	149,460.00	6,769.42	86,794.71	55,895
	6500	Equipment Replacement		209,420.00	209,420.00			209,420
election Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, ESCAPE ONLI	•	Accts? = Y, Object = $1-7$, SACS Fund? =					23	CAPE ONLI Page 2

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Account Object Summary-Balance

Total for Object 6000 339,364.00 358,880.00 6,769.42 86,794.71 2265,315 7110 Out-of-State Tuition 104,450.00 104,450.00 104,450.00 104,450.00 104,450.00 104,450.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 665,003.00 665,003.00 665,003.00 665,003.00 665,003.00 665,003.00 665,003.00 665,003.00 000 000 666,003 300,000.00	Total for Object 6000 339.364.00 368,880.00 6,769.42 7110 Out-of-State Tuition 104,450.00 104,450.00 104,450.00 7310 Direct Support/Indirect Costs 200,000.00 200,000.00 200,000.00 7613 Trans fr Gen Fund to Cafeteria 61,553.00 61,553.00 66,003.00 7619 Other Interfund Transfers Out 300,000.00 300,000.00 20,222,147.35 Fund 13 - Cafeteria 62,29,975.00 62,29,491.00 2,922,147.35 Fund 13 - Cafeteria 70,610.00 70,610.00 48,808.58 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 3402 Heath & Wetlare-Classified Positions 2,746.00 2,746.00 1,726.79 3602 Workers' Compensation Insurance- 49.00 49.00 4,800.72 4370.00 2,729.67 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 2,729.67 121.28 <t< th=""><th>Expenditure</th><th>Account Balance</th></t<>	Expenditure	Account Balance	
7110 Out-of-State Tuition 104,450.00 106,000 100,000 100,000 100,000 100,000 100,00	7110 Out-of-State Tuition 104,450.00 104,450.00 7310 Direct Support/Indirect Costs 200,000.00 200,000.00 7613 Transfe for Diate Sch Bidg Fun 200,000.00 300,000.00 7616 Trans froen Fund to Cafeteria 61,553.00 61,553.00 7619 Other Interfund Transfers Out 300,000.00 300,000.00 Total for Object 7000 6666,003.00 666,003.00 2,922,147.36 *und 13 - Cafeteria Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 *und 13 - Cafeteria Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 *und 13 - Cafeteria Total for Object 7000 7,635.00 7,635.00 5,043.85 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 3312 OASDI-Classified Positions 1,024.00 13,840.00 9,868.28 3602 Workers' Compensation Insurance- 2,460.00 1,726.79 2,746.00 2,726.67 4340 Food Service 7			
7310 Direct Support/Indirect Costs 200,000.00	7310 Direct Support/Indirect Costs 7613 Transfer to State Sch Bidg Fun 200,000.00 200,000.00 7616 Trans fr Gen Ludio Cafeteria 61,553.00 61,553.00 61,553.00 7619 Other Interfund Transfers Out 300,000.00 300,000.00 300,000.00 Total for Object 7000 666,003.00 666,003.00 662,293,491.00 2,922,147.36 Fund 13 - Cafeteria Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 Support Salaries 70,610.00 70,610.00 48,808.58 Support Salaries 70,610.00 70,610.00 48,808.58 Support Salaries 70,610.00 76,835.00 5,043.85 Support Salaries 70,610.00 76,835.00 5,043.85 Support Salaries 70,610.00 76,835.00 5,043.85 Support Salaries 70,610.00 1,840.00 9,888.28 Support Salaries 7,635.00 7,635.00 1,726.79 <td col<="" td=""><td>42 86,794.71</td><td>265,315</td></td>	<td>42 86,794.71</td> <td>265,315</td>	42 86,794.71	265,315
7310 Direct Support/Indirect Costs 200,000.00	7310 Direct Support/Indirect Costs 7613 Transfer to State Sch Bidg Fun 200,000.00 200,000.00 7616 Trans fr Gen Fund to Cafeteria 61,553.00 61,553.00 7619 Other Interfund Transfers Out 300,000.00 300,000.00 Total for Object 7000 666,003.00 666,003.00 0.00 Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 rund 13 - Cafeteria Total for Fund 01 and Expense accounts 70,610.00 70,610.00 48,808.58 2020 Classified Support Salaries 70,610.00 70,610.00 48,808.58 3020 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 312 OASDI-Classified Positions 1,024.00 1,024.00 643.95 3402 Heatth & Welfare-Classified Positions 1,024.00 1,726.79 1,726.79 3602 Workers' Compensation Insurance 49.00 2,746.00 2,728.00 2,728.00 4340 Food Service 7,924.00 7,924.00 7,924.00 2,929.01 </td <td></td> <td>104.450</td>		104.450	
7613 Transfer to State Sch Bidg Fun 200,000,00 200,000,00 200,000,00 7616 Trans fr Gen Fund to Caleteria 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 66,003,00 76,01,00 48,005,58 20,02,18,99 979 3020 Public Employees Retirement Sy 7,635,00 7,635,00 5,043,85 2,02,91,83 387 312 OASD-Classified Positions 1,024,00 7,043,00 2,857,00 1,024,00 64,39,52 27,50,0 100 340,00 340,00 9,880,72 8,488,32 1,040 14 360 360,00 66,003,00 2,746,00 2,746,00 2,746,00 2,746,00 2,746,00 2,720,67 2,403,88 2,790,0 <	7613 Transfer to State Sch Bidg Fun 200,000.00 200,000.00 7616 Trans fr Gen Fund to Cafeteria 61,553.00 61,553.00 300,000.00 300 7619 Other Interfund Transfers Out Total for Object 7000 666,003.00 66209,975.00 6229,491.00 2,922,147.36 Fund 13 - Cafeteria Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 Fund 13 - Cafeteria Total for State Science 70,610.00 48,808.58 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5.043.85 3202 Public Camployees Retirement Sy 7,635.00 1,024.00 643.95 3312 OASDI-Classified Positions 1,024.00 1,024.00 643.95 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 3502 Workers' Compensation Insurance- 27,446.00 2,746.00 2,746.00 2,746.00 2,729.07 4340 Food Service 7,924.00 7,924.00 7,924.00 2,9022.17 5200 Travel		- ,	
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Und 13 - Cafeteria Interview	und 13 - Cafeteria (jett) (0.00 (jett)	.00 .00	666,003	
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3202 Public Employees Retirement Sy 7.635.00 7.635.00 7.635.00 7.635.00 5.043.85 2.203.93 337 3312 OASDI-Classified Positions 4.377.00 4.377.00 2.753.46 1.175.89 4447 3322 Medicare-Classified Positions 1.024.00 1.024.00 643.95 275.00 1056 3402 Health & Welfare-Classified Po 3.840.00 4.900 24.39 10.40 144 3602 Workers' Compensation Insurance- 49.00 24.90 1.726.79 737.44 281 3602 Workers' Compensation Insurance 2.746.00 2.746.00 1.726.79 737.44 281 3602 Workers' Compensation Insuranc 2.746.00 2.9671.00 29,671.00 29,671.00 19,880.72 8,488.32 1,301 4400 Non-Capital Equipment (Up to \$ 5,000.00 500.00 26,292.50 18,336.30 1,129 4400 Non-Capital Equipment (Up to \$ 5,000.00 2,279.00 2,279.00 2,299.64 318 5200 <td>3202 Public Employees Retirement Sy 7,635.00 7,635.00 7,635.00 5,043.85 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 3502 State Unemployement Insurance- 49.00 49.00 24.39 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.79 3602 Workers' Compensation Insurance 29,671.00 29,671.00 19,880.72 4340 Food Service 7,924.00 7,924.00 2,729.67 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 26,292.50 4700 Food 45,758.00 26,292.50 26,292.50 26,292.50 5200 Travel & Conferences 2,279.00 2,279.00 2,279.00 2,279.00 121.28 5800 Contracts/Servic 800.00 800.00 800.00 121.28</td> <td></td> <td></td>	3202 Public Employees Retirement Sy 7,635.00 7,635.00 7,635.00 5,043.85 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 3502 State Unemployement Insurance- 49.00 49.00 24.39 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.79 3602 Workers' Compensation Insurance 29,671.00 29,671.00 19,880.72 4340 Food Service 7,924.00 7,924.00 2,729.67 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 26,292.50 4700 Food 45,758.00 26,292.50 26,292.50 26,292.50 5200 Travel & Conferences 2,279.00 2,279.00 2,279.00 2,279.00 121.28 5800 Contracts/Servic 800.00 800.00 800.00 121.28			
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Generated for Adrienne Garza (ABALL), Dec 6 2016 12:51PM

Account Object Summary-Balance

Balances through	November					Fiscal Year 2016/17
Object	Object Description		Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,879,394.00	6,898,910.00	3,019,980.11	1,890,973.32	1,987,956.57

Selection	Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N,	ESCAPE	ONLINE
	Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)		Page 4 of 4

ENROLLMENT BY SCHOOL MONTH 2016-2017

		Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2015-	2016	181	63	87	22	21	9	included in site #	383
1st Day 2016		177	57	97	26	23	1	included in site #	381
2016 CALPA	DS							included in site #	
	Month								
September	1	179	57	97	23	23	3	included in site #	382
October	2	176	59	98	23	24	3	included in site #	383
		470					2		
November	3	173	60	98	23	23	3	included in site #	380
December	4								
December	4							included in site #	
January	5							included in site #	
oandary	0							included in site #	
February	6							included in site #	
lobruary	Ŭ								
March	7							included in site #	
April	8							included in site #	
•									
Мау	9							included in site #	
-									
June	10							included in site #	
				-	-	•			
2015-16	S-PJUSD		Washoe						
P2 ADA	362.36	0	11.26						
Annual ADA	362.83	0.04	10.30						

Enrollment difference from June 10, 2016, to November 18, 2016: -3

Long Term ISP: LES 8 LHS 2

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT November 8, 2016 Sierra County Office of Education, 109 Beckwith Rd, Room 4, Lovalton, CA 96118

Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

A. CALL TO ORDER

President DRISCOLL called the meeting to order at 6:16 pm.

B. ROLL CALL

- PRESENT: Mr. Tim Driscoll, President
 - Ms. Sharon Dryden Vice President
 - Mr. Allen Wright, Clerk
 - Ms. Patty Hall, Member
 - Mr. Mike Moore, Member
- ABSENT: None
- VACANT: None
- C. APPROVAL OF THE AGENDA WRIGHT/HALL 5/0

D. INFORMATION / DISCUSSION ITEMS

- 1. Superintendent's Report
 - a. Mr. Jones discussed the evaluation of Loyalton High School Block Schedule. He indicated pluses and minuses.
 - The staff is open to adjustments as they continue to evaluate the new schedule.
 - The teachers that have project-based classes are running into time crunches.
 - Homework concerns have resulted in strategic homework planning.
 - Most students have adapted to the schedule of 50 minute periods/7 periods a day.
 - b. The Sierra-Plumas Joint Unified School District Office will be closed for
 - Thanksgiving Holiday, November 24 and 25, 2016
 - Winter Break from December 23, 2106 through January 2, 2017
 - c. Variance Requests
- 2. Business Report
 - a. Account Object Summary Balance 7/1/16 to 10/31/16
 - b. Second Month Enrollments for the 2016-2017 School Year
- 3. Staff Reports (5 minutes)
- 4. SPTA Report (5 minutes)

Andrea Ceresola, Loyalton Elementary School Site Administrator: Basketball season begins and tournaments planned. Learning landscapes completed a bridge allowing students access to the meadow. Academic assembly on 11/18 as well as a PLC on behavior management. Sierra-Plumas Joint Unified School District Minutes of the School District Governing Board Regular Meeting November 8, 2016

> Cali Griffin, Loyalton High School Ag Teacher: Two FFA students spoke on their competitions at Lassen. State Officers here on the 28 and 29, teaching on the 29th. Banquet this Friday, November 18th. Tom Jones, Loyalton High School Site Administrator Quarter 1 evaluation's low number of F's shows RTI systems are effective. No suspensions this year. College and Career counseling was a highlight for the first quarter. New teachers bringing skills and ideas, enhancing the school's learning atmosphere with strong instructional practices. Site Council met earlier on with one parent resigning and three looking interested in participating. Looking at ways to improve the 7th and 8th grade culture such as a peace-leader club; middle school dances. Revving up for WASC - visitation due next year. Two new instructional aides were hired with one focusing in 7th and 8th grade and the other providing Spanish language translation.

Dr. Merrill M. Grant, Superintendent and Site Administrator for Downieville School, acknowledged the leadership of Robin Bolle for overseeing the school campus and keeping the students safe during the recent search for a presumed kidnapper and her son, eventually arrested near the school. Parents complimented her actions as well as the superintendent and the board of education. Small School basketball tournament will be held at Downieville.

5. Board Members' Report (5 minutes)

WRIGHT commended the Downieville staff for dealing with the emergency situation last month and also reminded the board that the month before there was a water main issue. The staff is to be applauded with Robin Bolle receiving a standing ovation. MOORE visited one classroom at LES and at LHS visited math, science, 7th grade class and art.

- 6. Public Comment
 - a. Current location None
 - b. Videoconference location None

E. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held October 11, 2016
- 2. Approval of the minutes of the Special Board meeting held October 17, 2016

3. Approval of Board Report – Checks Dated 07/01/2016 through 10/31/2016 MOORE/HALL

5/0

F. ACTION ITEMS

- 1. New Business
- 1617-78 Authorization for Sierra County Historical Society to Petition for Sierraville School to be Designated for National Register of Historical Places DRYDEN/HALL 5/0

	Citizens who spoke in favor the Sierraville School designation: Tim Beals, Sierra County Director of Public Works William Copren, President of the Sierra Valley Historical Society Corri Jiminez, Architectural Historian/Historic Preservation Specialist
1617-79	Confidential Employees 2016-2017 Initial Proposal for Salary and Health and Welfare Benefits. The proposal was reviewed individually by the Board.
1617-80	Approval of Purchasing/Business Services Procedure Manual MOORE/HALL 5/0
1617-81	Approval of Job Description #212.2, Instructional Aide, revision WRIGHT/HALL 5/0
1617-82	Approval of Assignment of Catlin Bellah, .88 FTE Instructional Aide, Loyalton Elementary, effective November 2, 2016 DRYDEN/MOORE 5/0
1617-83	Approval of Assignment of Tiffany Muehlberg, .88 FTE Instructional Aide, Loyalton High School, effective November 7, 2016 DRYDEN/MOORE 5/0
1617-84	Approval of Assignment of Sarai Mendoza, 1.0 FTE Bilingual Instructional Aide, Districtwide, effective November 14, 2016 DRYDEN/MOORE 5/0
1617-85	Authorization to increase custodian position .19 FTE, Loyalton Elementary (from .81 FTE to 1.0 FTE-6.5 hours to 8 hours daily) WRIGHT/HALL 5/0
1617-86	Acceptance of Resignation, Rhonda McBride, Cheerleader Advisor, Loyalton High School, effective November 2, 2016 MOORE/HALL 5/0
1617-87	Authorization to fill Cheerleader Advisor, Stipend Position, Loyalton High School, 2016-17 HALL/MOORE 5/0
1617-88	Authorization to Proceed with Quit Claim Deed Revision for Sierraville School MOORE/WRIGHT 5/0

Sierra-Plumas Joint Unified School District Minutes of the School District Governing Board Regular Meeting November 8, 2016

- 1617-89 Acceptance of Donation: Two Elkay EZH20 Bottle Filling Station RetroFit Kits HALL/DRYDEN 5/0
- Approval of construction of Storage Shed and Related Costs to Construct, per building standards.
 MOORE/HALL 5/0
- 1617-91 Authorization for Superintendent to Enter into an Agreement for Tree Removal, Downieville School, not to exceed \$15,000 HALL/WRIGHT 5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS MOORE motioned to approve 1617-92 through and including 1617-95, WRIGHT seconded. 5/0

- 1617-92 Approval of Board Policy 0410, Nondiscrimination in District Programs and Activities, revision
- 1617-93 Approval of Board Policy 4151, 4251, 4351, Employee Compensation, revision
- 1617-94 Approval of Administrative Regulation 4157.1, 4257.1, 4357.1, Work Related Injuries, revision
- 1617-95 Approval of Administrative Regulation 6158, Independent Study, revision (retract section)

G. ADVANCED PLANNING

- Next Regular Board Meeting will be held on December 13, 2016, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5:00 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
- 2. Suggested Agenda items
 - a. 2016-17 First Interim
 - b. Approval of out of state field trip
 - c. Surplus LHS Vehicles

H. ADJOURN HALL/WRIGHT

ADJOURNED at 7:52 pm.

4

Board Report

Check	Check	Pay to the Order of	Fund-Object	Commont	Expensed	Check
Number 00081195	Date	A & A HEATING, INC.	01-5600 Service	Comment	Amount	Amount 850.00
00081195		ACADEMIC INNOVATIONS		IMAN FOCUS CURRICULUM		348.00
00081190		ACCREDITING COMM. FOR SCHOOLS	01-5300 POSTP			600.00
00081197		ACCREDITING COMM. FOR SCHOOLS	01-5300 POSTP			499.00
00001190	11/14/2010	EDUCATIONAL ADMINISTRATION	01-3200 REGIS	INATION		499.00
00081199	11/14/2016	AIRGAS, USA, LLC	01-5600 TANK F	RENTAL LHS/DVL		196.61
00081200		CAMILLE ALFRED		/MILEAGE/PER DIEM		511.89
00081201		APPLE INC.	01-4400 MACBO			7,374.63
00081202	11/14/2016	AT&T		E SERVICES ALL SITES	35.89	.,
			01-5899 PHONE	E SERVICES ALL SITES	18.87	
			01-5910 PHONE	E SERVICES ALL SITES	366.27	421.03
00081203	11/14/2016	ROBIN BOLLE	01-4300 CLASS	ROOM SUPPLIES		204.26
00081204	11/14/2016	KATRINA BOSWORTH	01-5200 MILEA0	GE	52.92	
			01-5890 GAME	DESIGN CLASS	25.00	77.92
00081205	11/14/2016	BURNEY'S COMMERCIAL SERVICES INC.	13-4340 DISHW	ASHER PARTS		67.87
00081206	11/14/2016	BUTTERFLY GROVE INN	01-5200 HOTEL	ACCOMODATIONS		498.60
00081207	11/14/2016	CA STOCK MARKET SIMULATION C/O MARY SUE KENNEDY	01-4301 Stock N	Aarket Simulation		75.00
00081208	11/14/2016	CAROLINA BIOLOGICAL SUPP. CO	01-4300 Class S	Supplies	71.47	
			01-4301 Supplie	es	75.96	
			Supply		358.08	505.51
00081209	11/14/2016	CDW GOVERNMENT, INC	01-4400 ADMIN	ASST. COMPUTER		1,154.66
00081210	11/14/2016	CITY OF LOYALTON	01-5530 WATEF	R AND SEWER - LOYALTON SITES	3,430.92	
			01-5899 WATEF	R AND SEWER - LOYALTON SITES	209.57	3,640.49
00081211	11/14/2016	COMMERCIAL APPLIANCE	13-4340 GARBA	AGE DISPOSAL TOOL	34.14	
			13-5600 Garbag	je Disposal	1,232.14	1,266.28
00081212	11/14/2016	CURRENT ELECTRIC & ALARM, INC.	01-5600 ALARN	1 MONITORING	363.75	
			01-5899 ALARN		131.25	495.00
00081213	11/14/2016	DIGITAL RIVER, INC. ATTN: ACCOUNTS RECEIVABLE	01-4300 ADOBE	E SOFTWARE RENEWAL		1,558.80
00081214	11/14/2016	DOCUMENT TRACKING SERVICES, LLC	01-5890 SCHOO	OL ACCOUNTABILITY REPORTING		1,170.00
00081215	11/14/2016	CALEB DORSEY	01-5200 TRAVE	L/CONFERENCE EXPENSES		438.24
00081216	11/14/2016	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530 Water			256.00
00081217	11/14/2016	EASTBAY, INC	01-4305 SPORT	IS EQUIPMENT		380.02
00081218	11/14/2016	EASTERN PLUMAS HEALTH CARE	01-5890 EMPLC	DYMENT PHYSICALS		206.00
00081219	11/14/2016	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501 3rd QTI CHARC	R QTR LOCAL EXPERIENCE GE	99.67	
		en issued in accordance with the District's Policy and autho			ESCAPE	ONLINE

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object Comment	Expensed Amount	Check Amount
00081219	11/14/2016	EMPLOYMENT DEVELOPMENT	01-3502 3rd QTR QTR LOCAL EXPERIENC	CE 15.38-	84.29
		DEPARTMENT	CHARGE		
00081220		FERRELLGAS	01-5540 PROPANE		1,624.35
00081221		FOREST VIEW SCREENING	01-5890 DOT CONSORTIUM		95.00
00081222	11/14/2016	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5810 LEGAL FEES		712.25
00081223	11/14/2016	GOLD COUNTRY DISTRIBUTORS	13-4340 FOOD AND SUPPLIES	293.40	
			13-4700 FOOD AND SUPPLIES	1,181.00	1,474.40
00081224	11/14/2016	SUSAN GRESSEL	01-5200 PER DIEM		83.10
00081225	11/14/2016	CAROLINE GRIFFIN	Reissued		302.38
		Reissued on 12/02/2016			
00081226	11/14/2016	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	01-4100 WORLD HISTORY DVD		187.05
00081227	11/14/2016	HUNT & SONS, INC.	01-5590 Heating oil		1,070.29
00081228	11/14/2016	HYATT PLACE RENO-TAHOE AIRPORT	01-5200 HOTEL ACCOMODATIONS		117.26
00081229	11/14/2016	INLAND SUPPLY	01-4320 Cleaning Supplies		1,159.26
00081230	11/14/2016	THOMAS JONES	01-5200 WASC VISIT PREP		284.96
00081231	11/14/2016	K 12 MANAGEMENT INC.	01-5890 ISP PROGRAM		2,710.00
00081232	11/14/2016	MARIAN LAVEZZOLA	01-5600 TECH COTTAGE RENTAL		200.00
00081233	11/14/2016	LIBERTY UTILITIES	01-5510 ELECTRIC - LOYALTON SITES	4,380.05	
			01-5899 ELECTRIC - LOYALTON SITES	140.23	4,520.28
00081234	11/14/2016	LOYALTON BOOSTER CLUB	01-4305 FUEL REIMBURSEMENT		279.51
00081235	11/14/2016	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01-4100 TEXTBOOKS		4,030.41
00081236	11/14/2016	MEGAN A. MESCHERY	01-5200 REIMBURSEMENT		83.10
00081237	11/14/2016	MODEL DAIRY, LLC	13-4700 DAIRY PRODUCTS		1,497.10
00081238	11/14/2016	MIKE MOORE	01-5200 PER DIEM AND MILEAGE	27.00	
			76-9576 H/W REIMBURSEMENT	687.32	714.32
00081239	11/14/2016	MOUNTAIN MESSENGER	01-5300 ADVERTISEMENTS AND PUBLIC HEARINGS	30.00	
			01-5890 ADVERTISEMENTS AND PUBLIC HEARINGS	7.50	37.50
00081240	11/14/2016	NEVADA POWER PRODUCTS, INC	01-4320 Tractor Repair		376.05
00081241		NWN CORPORATION	01-4330 ACCESS POINT	886.27	
			01-5890 WEB-FILTER/CISCO INSTALL	2,522.00	3,408.27
00081242	11/14/2016	OFFICE DEPOT	01-4301 Toner	145.39	
			01-4302 Paper	1,273.88	
			Staffroom color copier	15.79	
			orization of the Board of Trustees. It is recommended that the	ESCAPE	
preceding Che	cks be approved.				Page 2 of

Board Report

Checks Dat	ed 11/01/201	6 through 11/30/2016			
Check Number	Check Date	Pay to the Order of	Fund-Object Comment	Expensed Amount	Check Amount
00081242	11/14/2016	OFFICE DEPOT	01-4330 Paper	21.92	1,456.98
00081243	11/14/2016	PACIFIC GAS & ELECTRIC COMPANY	01-5510 Estimated Electrical		2,282.93
00081244	11/14/2016	PEARSON EDUCATION	01-4100 MATH TEXT/WORKBOOKS		2,756.21
00081245	11/14/2016	PITNEY BOWES	01-4330 OFFICE SUPPLIES		65.78
00081246	11/14/2016	PLACER COUNTY OFFICE OF EDUCATION	01-5200 REGISTRATION		75.00
00081247	11/14/2016	PLUMAS UNIFIED SCHOOL DISTRICT	01-8260 OVER PAYMENT		10,016.92
00081248	11/14/2016	USPS	01-5900 Postage		631.25
00081249	11/14/2016	PRO PACIFIC FRESH	13-4700 FOOD AND SUPPLIES		165.07
00081250	11/14/2016	QUILL CORPORATION	01-4301 Supplies		154.18
00081251	11/14/2016	RAY MORGAN COMPANY	01-5600 COPIER AGREEMENT	374.85	
			COPIER MAINT. LHS/LES	1,053.89	
			01-5899 COPIER AGREEMENT	45.58	1,474.32
00081252	11/14/2016	RENAISSANCE LEARNING, INC.	01-5890 AR/STAR PROGRAMS		11,650.50
00081253	11/14/2016	RIDDELL ALL AMERICAN SPORTS CORP.	01-5600 Reconditionin of Football Equipment		298.93
00081254	11/14/2016	ROTARY CLUB OF LOYALTON	01-5200 ROTARY DUES/MEALS	629.00	
			01-5300 ROTARY DUES/MEALS	120.00	749.00
00081255	11/14/2016	SCHOOL OUTFITTERS	01-4300 Office Chair		99.32
00081256	11/14/2016	SCHOOL SPECIALTY	01-4330 Principal supplies		117.16
00081257	11/14/2016	SCHOOL PATHWAYS LLC	01-5800 REPORT WRITER		300.00
00081258	11/14/2016	SIERRA BOOSTER	01-5890 ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		41.25
00081259	11/14/2016	SIERRA COUNTY HEALTH DEPARTMENT	01-5510 ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00081260	11/14/2016	SIERRA COUNTY TREASURER	01-5860 SOLID WASTE FEE - ALL SITES		5,397.42
00081261	11/14/2016	INTERMOUNTAIN DISPOSAL, INC.	01-5520 GARBAGE SERVICE	526.10	
			01-5899 GARBAGE SERVICE	9.90	536.00
00081262	11/14/2016	SIERRA HARDWARE	01-4320 Misc Supplies		156.89
00081263	11/14/2016	SIERRA VALLEY HOME CENTER	01-4320 CUSTODIAL & MAINT. SUPPLIES	251.46	
			MAINT. SUPPLIES	174.92	
			13-4340 Maintenance supplies	26.86	453.24
00081264	11/14/2016	SIERRA-PLUMAS JOINT UNIFIED	01-5890 BANK SERVICE FEES		275.04
00081265	11/14/2016	SIERRA TRANSPORTATION COMPANY, LLC	01-5100 TRANSPORTATION	16,828.85	
			01-5890 TRANSPORTATION	2,777.75	19,606.60
00081266	11/14/2016	SINGLETON AUMAN PC	01-5840 PROFESSIONAL AUDIT SERVICES		7,000.00

 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

 Page 3 of 5

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081267	11/14/2016	DEPARTMENT OF JUSTICE	01-5890 EMPLOYM	ENT FINGERPRINTING		320.00
		ACCOUNTING OFFICE				
00081268	11/14/2016	CDE, CASHIER'S OFFICE	13-4700 COMMODI	TIES	3,432.15	
			13-8221 COMMODI	TIES	3,244.95-	187.20
00081269	11/14/2016	SUPERIOR REGION CATA	01-5200 Inservice		300.00	
			01-9510 Registration	1	260.00	560.00
00081270	11/14/2016	TERMINIX PROCESSING CENTER	01-5890 PEST CON	TROL -LES/LHS		230.00
00081271	11/14/2016	TRI COUNTY SCHOOLS INS. GR.	01-5890 FEES RELA	ATED TO ACA	5,040.49	
			01-9535 NOV 2016 H	HEALTH INSURANCE	12,377.00	
			76-9576 NOV 2016 H	HEALTH INSURANCE	63,235.76	80,653.25
00081272	11/14/2016	U.S. BANK	01-4100 Supplies		625.57	
			01-4200 Books for S	hop class	79.97	
			01-4300 Adapter		10.74	
			Adobe Crea	tive Cloud	59.98	
			PE supplies	i	45.38	
			REPLACEM	IENT BULB	72.89	
			Sheet Music	C	34.41	
			STUDENT	COMPUTER	463.21	
			Supplies for	shop classes	620.70	
			01-4301 CLASSROO	OM SUPPLIES	128.38	
			INSTRUCTI	IONAL SUPPLIES	83.53	
			LANGUAGE	EBOOKS	96.72-	
			OFFICE SU	IPPLIES	498.09	
			Supplies for	Karen Galan	68.34	
			01-4302 OFFICE SU	IPPLIES	47.98	
			01-4320 CUSTODIA	L SUPPLIES	171.91	
			01-4330 ADOBE PR	O SUBSCRIPTION	11.24	
			NURSE SU	PPLIES	74.40	
			OFFICE SU	IPPLIES	383.27	
			Toner		111.79	
			WEBSITE/D	OOMAIN REG/ANTIVIRUS	11.40	
			01-4350 SEAT COVI	ERS/FLOOR MATS	427.81	
			01-4400 COMPUTER	R	773.99	
			01-5890 UPS CHAR	GES	256.00	
				OOMAIN REG/ANTIVIRUS	14.22	
			01-5899 ADOBE PR		3.75	
			OFFICE SU		127.75	
			01-6400 F350 Bedlin		429.82	
he precedina	Checks have be	en issued in accordance with the District's Policy and authoriza			ESCAPE	ONLINE
	cks be approved					Page 4 of

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081272		U.S. BANK	13-4340 KITCHE		60.43	
				Unpaid Tax	127.30-	5,472.93
00081273	11/14/2016	US FOODSERVICE, INC.	13-4340 CAFETE	ERIA - FOOD AND SUPPLIES	280.31	
			13-4700 CAFETE	ERIA - FOOD AND SUPPLIES	2,202.29	2,482.60
00081274	11/14/2016	VERIZON WIRELESS	01-5910 CELL P	HONE SERVICE		117.46
00081275	11/14/2016	VOYAGER FLEET SYSTEMS INC.	01-4305 FUEL F	OR ATHLETIC TRIPS	369.15	
			FUEL F	OR MAINTENANCE	32.80	
			01-4351 BUS FU	IEL	2,083.38	
			Fuel		37.50	
			Fuel for	Maintenance	163.28	
			01-5200 Fuel		457.38	
			Fuel for	Field Trips	42.08	
			FUEL F	OR MAINTENANCE	51.58	3,237.15
00081276	11/14/2016	WHITE'S SIERRA STATION, INC	01-4350 Car Ser	vices		189.69
00081277	11/14/2016	ALLEN WRIGHT	01-5200 PER DI	EM AND MILEAGE		6.48
00081278	11/14/2016	YOUNGS	01-4320 Restroo	m Door	1,049.75	
				Unpaid Tax	73.25-	976.50
				Total Number of Checks	84	208,329.69

	Count	Amount
Reissue	1	302.38
Net Issue		208,027.31

Fund Recap					
Fund	Description	Check Count	Expensed Amount		
01	General Fund	76	137,076.97		
13	Cafeteria Fund	9	7,227.81		
76	Warrant/Pass Though (payroll)	2	63,923.08		
	Total Number of Checks	84	208,227.86		
	Less Unpaid Tax Liability		200.55		
	Net (Check Amount)		208,027.31		

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.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Classified Salary Schedule

Position	A	В	С	D	E Yr 5	F Yr 8	G Yr 11	H Yr 14	l Yr 17	J Yr 20	K Yr 25
Noon Supervisor	10.50	10.58	11.09	11.55	12.03	12.63	13.24	13.89	14.58	15.31	16.08
Cafeteria Work	10.73	11.40	12.03	12.69	13.31	13.98	14.67	15.40	16.16	16.98	17.83
Cashier	11.87	12.56	13.26	13.99	14.71	15.44	16.21	17.04	17.89	18.80	19.73
Instructional Aide	11.87	12.56	13.26	13.99	14.71	15.44	16.21	17.04	17.89	18.80	19.73
Cook I	12.77	13.53	14.29	15.04	15.77	16.57	17.40	18.28	19.18	20.15	21.16
Library Aide	13.03	13.82	14.58	15.36	16.13	16.93	17.72	18.64	19.57	20.55	21.58
Custodian	13.82	14.65	15.46	16.30	17.10	17.94	18.87	19.81	20.79	21.84	22.93
Maintenance Custodian	14.79	15.65	16.47	17.33	18.18	19.09	20.06	21.04	22.08	23.21	24.36
Plant Maint. Worker	15.67	16.60	17.50	17.89	19.35	20.32	21.34	22.40	23.51	24.69	25.92
Classroom Specialist	17.08	18.07	19.12	20.10	21.08	22.13	23.24	24.44	25.66	26.95	28.30
School Bus Driver	17.91	18.62	19.37	20.15	20.97	21.79	22.67	23.57	24.52	25.50	26.78

APPROVED JUNE 17, 2015 MINIMUM WAGE EFFECTIVE JANUARY 1, 2017

Sierra-Plumas Joint Unified School District 2016-2017 First Interim Actuals as of October 31, 2016 Presented December 13, 2016

Student Attendance/Enrollment									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		
Attendance:	P2	P2	P2	P2	P2	P2	Proj		
Downieville Elementary	24.97	28.39	26.89	29.17	27.55	21.29	22.31		
Downieville Jr. High	5.91	5.03	6.72	5.74	6.77	8.62	9.79		
Downieville Sr. High	20.85	19.50	17.03	13.86	11.54	11.35	11.76		
Loyalton Elementary	176.05	171.30	156.91	165.24	168.11	169.86	168.78		
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	42.58	49.22	60.97	55.68		
Loyalton High	112.82	107.73	103.16	90.97	88.81	86.70	92.15		
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	3.60	3.67	1.50		
District Total	393.83	382.81	363.89	351.05	355.60	362.46	361.97		
					11.36	11.27	18.93		
Enrollment:	CBEDS								
District Total	424	392	373	380	372	382	383		

<u>REVENUE</u>

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

	Favorable
Funding Description	<u>(Unfavorable)</u>
LCFF	(\$62,375)
Property Tax	\$57,742
Education Protection Plan (EPA)	<u>\$36,140</u>
Net Change	\$31,507

Federal Revenue

Federal Revenue increase by \$12,820 since the operating budget for the following reasons:

		Favorable	
Fur	nding Description	<u>(Unfavorable)</u>	Comment
•	NCLB, Title I	\$ 8,065	
•	NCLB, Title II	\$ 2,721	
•	Carl Perkins Grant	(\$ 95)	
•	REAP	\$ 2,129	

Other State Revenue

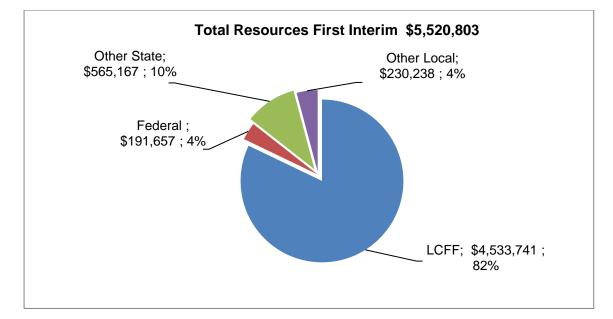
Other State resources increased by \$90,900 since the operating budget for the following reasons:

	•	
		Favorable
	Funding Description	(Unfavorable) Comment
•	Lottery - Prop 20	(\$11,873)
•	CTE Incentive Grant	\$22,334
•	College Readiness Grant	\$75,000 (new)
•	AG Incentive	(\$ 3,879)
٠	STRS on behalf State payment	\$48,533
•	Educator Effectiveness	(\$39,215) c/o amount, not new revenue

Local Revenue and Other Financing Sources

Other financing sources increased by \$42,446 since the operating budget for the following reasons.

	Favorable
Funding Description	<u>(Unfavorable)</u>
 Interagency 	\$39,992
Feather River College	\$ 1,604
K-12 Microsoft Settlement	\$ 850



Revenue Comparison Chart

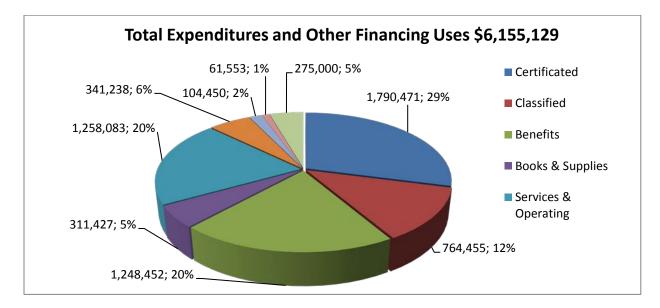
Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Unaudited	2016-2017 Operating Budget	2016-2017 First Interim
LCFF/Revenue Limit	\$2,997,031	\$3,981,735	\$4,419,316	\$4,299,198	\$4,502,234	\$4,533,741
Federal	607,442	569,490	565,413	604,893	178,837	191,657
Other State	1,126,226	166,326	186,922	444,480	474,267	565,167
Local	226,561	224,078	281,903	266,170	187,792	230,238
Transfer in-Fund 35			269,468			
Property Proceeds		467,749	25,001			
Total	\$4,957,260	5,409,378	\$5,748,023	\$5,614,741	\$5,343,130	\$5,520,803

General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,155,129 is \$74,362 less than operating budget projections.

Expenditures	S:					
Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 unaudited	2016-2017 Operating Budget	2016-2017 First Interim
Certificated	\$1,719,914	\$1,690,042	\$1,744,583	\$1,848,600	\$1,845,643	1,790,471
Classified	722,908	659,674	723,774	767,144	772,162	764,455
Benefits	1,144,013	1,108,359	1,124,624	1,203,603	1,158,052	1,248,452
Books & Supplies	184,338	116,473	245,770	313,314	303,858	311,427
Services & Operating	1,353,515	1,438,695	909,514	837,008	1,124,893	1,258,083
Capital Outlay	47,280	121,000	132,892	73,022	358,880	341,238
Other Outgo	863,829	27,125	88,000	104,403	104,450	104,450
Transfer-Out			150,081	88,415	561,553	336,553
Total	\$6,035,797	\$5,161,368	\$5,119,239	\$5,235,509	\$6,229,491	\$6,155,129

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Net Increase (Decrease) in Fund Balance and Ending Fund Balance

· · · · · · · · · · · · · · · · · · ·		8
Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2011-12 audited	(217,031)	3,574,629
2012-13 audited	(1,078,539)	2,496,090
2013-14 audited	526,777*	3,022,867
2014-15 audited	628,784	3,651,651
2015-16 projected	379,233	4,030,882
2016-17 projected	(634,326)	3,396,558
2017-18 projected	(321,496)	3,075,062
2018-19 projected	(499,742)	2,575,320
*:	· C0101040	

*includes prior year audit adjustment of \$191,242 SPJUSD 2nd Interim Narrative 2014-2015

Multi-Year

Planning Factor	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.02%	0	1.11.%	2.42%	2.67%
LCFF Gap Funding Percentage	53.08%	54.18%	72.99%	40.36%	93.98%
STRS Employer Rates	10.73%	12.58%	14.43%	16.28%	18.13%
PERS Employer Rates	11.874%	13.888%	16.60%	18.20%	19.90%
Lottery - unrestricted per ADA*	\$140	\$145	\$140	\$140	\$140
Lottery - Prop 20 per ADA*	\$41	\$45	\$41	\$41	\$41
Minimum Proportionality Percentage (MPP) Supplemental Funds	4.93%	5.49%	6.59%	6.65%	6.63%
Certificated 5% increase based on Premier	\$187,762 \$16,985	\$210,509 \$17,512	\$261,026 \$18,066	\$258,944 \$18,647	\$265,220 \$19,258

Other Comments

- A positive cash flow for fiscal year 2016-2017 with an ending cash balance of \$3,392,657
- Reserve requirement is met for all three years. Positive Certification
- > 5% Health Care premium increases projected for S-PTA members
- Budget of \$200,000 for Downieville HVAC (c/o budget from FY 2015-16)
- Budget of \$75,000 for LHS facility project (c/o budget from FY 2015-16)

Personnel	FTE
Certificated	24.40
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	25.00
Confidential	2.00

Sierra-Plumas Joint Unified	
Sierra County	

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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)
A. REVENUES								
1) LCFF Sources		8010-8099	4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.7%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,807.00	75,807.00	2,459.64	63,751.00	(12,056.00)	-15.9%
4) Other Local Revenue		8600-8799	187,792.00	187,792.00	74,386.56	227,784.00	39,992,00	21.3%
5) TOTAL, REVENUES			4,845,833.00	4,845,833.00	1,182,612.20	4,905,276.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,780,974.00	1,780,974.00	390,127.01	1,745,701.00	35,273.00	2.0%
2) Classified Salaries		2000-2999	720,203.00	720,203.00	193,595.91	697,631.00	22,572.00	3.1%
3) Employee Benefits		3000-3999	1,034,295.00	1,034,295.00	275,731.52	1,059,570.00	(25,275.00)	-2.4%
4) Books and Supplies		4000-4999	284,257.00	284,257.00	134,893.68	280,509.00	3,748.00	1,3%
5) Services and Other Operating Expenditures		5000-5999	1,061,910.00	1,061,910.00	235,995.83	1,102,522.00	(40,612.00)	-3.8%
6) Capital Outlay		6000-6999	70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.2%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6%
9) TOTAL, EXPENDITURES			5,049,436.00	5,068,952,00	1,264,836.95	5,065,684.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,603.00)	(223,119.00)	(82,224.75)	(160,408.00)		
D. OTHER FINANCING SOURCES/USES						·		
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	561,553.00	561,553.00	0.00	336,553.00	225,000,00	40.1%
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	(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.3%
4) TOTAL, OTHER FINANCING SOURCES/USI	ES	· [(663,242.00)	(663,242.00)	0.00	(439,536.00)	and the second	

Sierra-Plumas Joint Unified Sierra County

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 01I

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(866,845.00)	(886,361.00)	(82,224.75)	(599,944.00)		
F. FUND BALANCE, RESERVES					14.5			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,996,500.56	3,859,044.00		3,996,501.00	137,457,00	3.6%
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,996,500.56	3,859,044.00		3,996,501.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,996,500.56	3,859,044.00		3,996,501.00		
2) Ending Balance, June 30 (E + F1e)			3,129,655.56	2,972,683.00		3,396,557.00		
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	0.00	0.00		0.00		
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 d) Assigned	• • •	9760	494,634.00	494,634.00		518,756.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated	•	-				5.00		
Reserve for Economic Uncertainties		9789	621,000.00	621,000,00		614,365.00		
Unassigned/Unappropriated Amount		9790	2,010,621.56	1,853,649.00		2,260,036.00		

Sierra-Plumas Joint Unified Sierra County

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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 Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	8011	1,522,871.00	1,522,871.00	985,640.00	1,460,496.00	(62,375.00)	-4.1
Education Protection Account State Aid - Current Year	8012	444,363.00	444,363.00	120,126.00	480,503.00	36,140.00	8.1
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Examptions	8021	0.00	0.00	0.00	0.00	0.00	0.01
Timber Yield Tax	8021	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8022	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes	0023	0.00	0.00	0.00	0,00	0.00	0.0
Secured Roll Taxes	8041	2,535,000.00	2,535,000.00	0.00	2,592,742.00	57,742.00	2.3
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
Subtotal, LCFF Sources		4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	21 507 00	
.CFF Transfers		4,002,204.00	4,502,254.00	1,100,700.00	4,555,741.00	31,507.00	0.7
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
OTAL, LCFF SOURCES		4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.7
DERAL REVENUE							
laintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	. 0.0
pecial Education Entitlement	8181	0.00	0.00	0.00	0.00		
pecial Education Discretionary Grants	8182	0.00	0.00	0:00	0.00		
hild Nutrition Programs	8220	0.00	0.00	.0.00	0.00		
onated Food Commodities	8221	0.00	0.00	0.00	0.00	The first second	
prest Reserve Funds	8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0
ood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0
/ildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
eragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
ass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	in sone konsta	an din ka
CLB: Title I, Part A, Basic Grants ow-Income and Neglected 3010	8290						
CLB: Title I, Part D, Local Delinquent rogram 3025	8290						
CLB: Title II, Part A, Teacher Quality 4035	8290 8290				1		

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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)
NCLB: Title III, Immigration Education								
Program NCLB: Title III, Limited English Proficient (LEP)	4201	8290						
Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3012-3020, 3030-	8290						
Other No Child Left Behind	3199, 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%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE		~						0.0%
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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		<u>transferan</u>
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	13,007.00	13,007.00	0.00	0.00 13,007.00	0.00	<u>n () - 245 (46).</u> D 000
Lottery - Unrestricted and Instructional Materials	i	8560	62,800.00	62,800.00	1,746.66	50,744.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other					1,140.00	50,744.00	(12,056.00)	-19.2%
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			0.000
After School Education and Safety (ASES)	6010	8590		0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387							
Drug/Alcohol/Tobacco Funds		8590						
California Clean Energy Jobs Act	6650, 6690 6230	8590 8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						en en anter de la composition Compositione
Quality Education Investment Act	7210	8590						an a
Common Core State Standards	700	0090					an an an a'	
Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	712.98	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		ſ	75,807.00	75,807.00	2,459.64	63,751.00	(12,056.00)	-15.9%

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expénditures, 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes							and the second sec	· ·
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		233. 19
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		
Other		8622	0.00		0.00	0.00	0.00	0
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LC	CFF							×.
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
Sale of Publications		8632	0.00	0.00	0,00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	6,500.00	6,500.00	2,629.50	6,500.00	0.00	0
Interest		8660	14,000.00	14,000.00	0.00	14,000.00	0.00	<u>c</u>
Net Increase (Decrease) in the Fair Value of Inv	restments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00-	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	167,292.00	167,292.00	70,158.50	207,284.00	39,992.00	23
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue								
Plus: Misc Funds, Non-LCFF (50%) Adjustment	t	8691	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		- 74
All Other Local Revenue		8699	0.00	0.00	1,598.56	0.00	0.00	0
uition		8710	0.00	0.00	0.00	0.00	0.00	0
Il Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	ò
ransfers Of Apportionments								ų. Vi
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		· 有利的资源。 - 人民的保证。				
From County Offices	6500	8792				and the second		
From JPAs	6500							1997. 1997 - 19
ROC/P Transfers	0000	8793						
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments		-,	<u> </u>	<u>en an an an an an an an Annais (1996)</u> An an an an Annaichtean	<u>in an an tean an a</u>	<u>n in en en</u>	n ya na nya na gana na kata na na kata	W. <u>175 (195</u>
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00		~
From County Offices	All Other	8792	0.00		0.00	0.00	0.00	0
From JPAs				0.00	0.00	0.00	0.00	0
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others OTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.00		0.00	0
			187 792 00 1	187,792.00	74,386.56	227,784.00	39,992.00	21

ierra-Plumas Joint Unified ierra County		2016-17 First I General Fu Inrestricted (Resource Expenditures, and Cl	ind	ce		46 701	77 000000 Form 01
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	1,511,795.00	1,511,795.00	303,734.89	1,476,522.00	35,273.00	2.3%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	231,064.00	231,064.00	73,687.12	231,064.00	0.00	0.0%
Other Certificated Salaries	1900	38,115.00	38,115.00	12,705.00	38,115.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1.780.974.00	1,780,974.00	390,127.01	1,745,701.00	35,273.00	2.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	125,006.00	125,006.00	21,359.04	110,637.00	14,369.00	11.5%
Classified Support Salaries	2200	352,872.00	352,872.00	101,025.52	344,042.00	8,830.00	2.5%
Classified Supervisors' and Administrators' Salaries	2300	82.241.00	82,241.00	27,773.68	83,868.00	(1,627.00)	-2.0%
Clerical, Technical and Office Salaries	2400	136,355.00	136,355.00	39,213.63	137,295.00	(940.00)	-0.7%
Other Classified Salaries	2900	23,729.00	23,729.00	4,224.04	21,789.00	1,940.00	8,2%
TOTAL, CLASSIFIED SALARIES		720,203.00	720,203.00	193,595.91	697,631.00	22,572.00	3.1%
EMPLOYEE BENEFITS							
STRS	3101-3102	205,626.00	205,626.00	44,392.88	204,248.00	1,378.00	0,7%
PERS	3201-3202	, 92,928,00	92,928.00	26,060.66	90,124.00	2,804.00	3.0%
OASDI/Medicare/Alternative	3301-3302	83,097,00	83,097.00	20,167.98	77,826.00	5,271.00	6.3%
Health and Welfare Benefits	3401-3402	481,368.00	481,368.00	130,351.78	536,894.00	(55,526.00)	-11.5%
Unemployment insurance	3501-3502	1,800.00	1,800.00	849.03	1,253.00	547.00	30.4%
Workers' Compensation	3601-3602	97,122.00	97,122.00	21,274.85	89,183.00	7,939.00	8.2%
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	72,354.00	72,354.00	32,634.34	60,042.00	12,312.00	17.0%
TOTAL, EMPLOYEE BENEFITS		1,034,295.00	1,034,295.00	275,731.52	1,059,570.00	(25,275.00)	-2.4%
BOOKS AND SUPPLIES		· · · · · · · · · · · ·					
Approved Textbooks and Core Curricula Materials	4100	85,322.00	85,322.00	46,299.51	85,322.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	169,587.00	169,587.00	56,831.77	168,026.00	1,561.00	0.9%
Noncapitalized Equipment	4400	29,348.00	29,348.00	31,762.40	27,161.00	2,187.00	7.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		284,257.00	284,257.00	134,893.68	280,509.00	3,748.00	1.39
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	176,461.00	176,461.00	20,194.62	176,461.00	0.00	0.0%
Travel and Conferences	5200	24,709.00	24,709.00	2,527.67	24,709.00	0.00	0.0%
Dues and Memberships	5300	1,327.00	1,327.00	6,046.20	6,068.00	(4,741.00)	-357.3%
Insurance	5400-5450	55,080.00	55,080.00	53,030.85	55,080.00	0.00	0.0%
Operations and Housekeeping Services	5500	245,333.00	245,333.00	27,435.57	245,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	91,950.00	91,950.00	(4,951.94)	105,450.00	(13,500.00)	-14.79
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	0.09
Professional/Consulting Services and Operating Expenditures	5800	440,898.00	440,898.00	128,861.26	463,269.00	(22,371.00)	-5.19
Communications	5900	26,152.00	26,152.00	2,851.60	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER	- 200						

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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)
CAPITAL OUTLAY								
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 Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.29
OTHER OUTGO (excluding Transfers of Indirect	t Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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	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	0.09
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	0.09
Special Education SELPA Transfers of Apportior To Districts or Charter Schools	iments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments							an a	
To Districts or Charter Schools	6360	7221					5104 (CM) 	
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	0.04
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of I	ndirect Costs)		104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT CO								
Transfers of Indirect Costs		7310	(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6
DTAL, EXPENDITURES			5,049,436.00	5,068,952.00	1,264,836.95	5,065,684.00	3,268.00	0.1

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS					(0)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00 :	0.00	0.00	
From: Bond Interest and					0.00	0.00	0.00	0.0
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	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00		0
To: State School Building Fund/ County School Facilities Fund		7613	200,000.00	200,000.00			0.00	0.0
To: Cafeteria Fund		7616	61,553.00	61,553.00	0.00	0.00	200,000.00	100.0
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	61,553.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	•		561,553.00	561,553.00	0.00	275,000.00	25,000.00	8,3
OTHER SOURCES/USES			001,000,00	301,353.00	0.00	336,553.00	225,000.00	40.1
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds			ľ					
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								0.0
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
c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
ISES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
) TOTAL, USES			0.00	0.00		0.00	0.00	0.09
ONTRIBUTIONS	· · · · · ·		0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.39
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
) TOTAL, CONTRIBUTIONS			(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.39
TAL, OTHER FINANCING SOURCES/USES			(663,242.00)	(663,242.00)	0.00	(439,536.00)	223,706.00	-33.79

Sierra-Plumas	Joint	Unified
Sierra County		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, 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)
A. REVENUES								<u></u>
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,837.00	98,837.00	24,324.01	111,657.00	12,820.00	13.0%
3) Other State Revenue		8300-8599	398,460.00	398,460.00	61,385.92	501,416.00	102,956.00	25.8%
4) Other Local Revenue		8600-8799	0.00	0.00	1,603.90	2,454.00	2,454.00	Nev
5) TOTAL, REVENUES			497,297.00	497,297.00	87,313.83	615,527.00		
B. EXPENDITURES								*
1) Certificated Salaries		1000-1999	64,669.00	64,669.00	13,606.72	44,770.00	19,899.00	30.8%
2) Classified Salaries		2000-2999	51,959.00	51,959.00	8,696.92	66,824.00	(14,865.00)	-28.6%
3) Employee Benefits		3000-3999	123,757.00	123,757.00	6,667.73	188,882.00	(65,125.00)	-52.6%
4) Books and Supplies		4000-4999	19,601.00	19,601.00	20,698.96	30,918.00	(11,317.00)	-57.7%
5) Services and Other Operating Expenditures		5000-5999	62,983.00	62,983.00	11,255.21	155,561.00	(92,578.00)	-147.0%
6) Capital Outlay		6000-6999	269,364.00	269,364.00	51,871.89	261,722.00	7,642.00	2.8%
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	6,653.00	6,653.00	0.00	4,215.00	2,438.00	36.6%
9) TOTAL, EXPENDITURES			598,986.00	598,986.00	112,797.43	752,892.00	2,400.00	00.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,689.00)					
O. OTHER FINANCING SOURCES/USES			(101,669.00)	(101,689.00)	(25,483.60)	(137,365.00)		
1) Interfund Transfers a) Transfers In	ł	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	٤	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	
3) Contributions	٤	3980-8999	101,689.00	101,689.00	0.00	102,983,00	1,294.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE			101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

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N,

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(25,483.60)	(34,382.00)		
F. FUND BALANCE, RESERVES						<u> </u>		int all a r <u>ich</u> i bhaile
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	34,382.30	0.00		34,383.00	34,383.00	New
b) Audit Adjustments		979 <u>3</u>	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,382.30	0.00		34,383.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,382.30	0.00		34,383.00	<u></u>	0.070
2) Ending Balance, June 30 (E + F1e)			34,382.30	0.00		1,00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0:00	0.00		0:00		
Stores		9712	0.00	0.00		0.00		1974 W. 1995
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,382.30	0.00		1.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		a an
e) Unassigned/Unappropriated				0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	2 - 1 - A	9790	0.00	0.00	6669686	0.00		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resource Cod	Object es 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)
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	0044						
Education Protection Account State Aid - Current Year	8011 8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8012	0.00	0.00	0.00	0.00		
Tax Relief Subventions	0019	0.00	0.00	0.00	0.00		
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				· · · ·			
Unsecured Roll Taxes	8041	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8042	0.00	0.00	0.00	0.00		
Supplemental Taxes	8043	0,00	0.00	0.00	0.00		
Education Revenue Augmentation	8044	0.00	0.00	0.00	0.00		
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			
Miscellaneous Funds (EC 41604)	0040	0.00	0.00	0.00	0.00.		
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							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources	• • • • • • • • • • • • • • • • • • •	0.00	0.00	0.00	0.00		
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091			<u></u>			4. C. M. C.
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00				
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	<u> </u>
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
EDERAL REVENUE	·	0.00	0.00	0.00	0.00	0,00	0.0%
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%
Donated Food Commodities	8221	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	a posta a transferancia. Na seconda de la construcción de la	
PEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
nteragency 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%
VCLB: Title I, Part A, Basic Grants Low-Income and Neglected 3010	8290	58,782.00	58,782.00	16,712.00	66,847.00	8,065.00	13.7%
ICLB: Title I, Part D, Local Delinquent Program 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
ICLB: Title II, Part A, Teacher Quality 4035	8290	25,337.00	25,337.00	6,827.37	28,058.00	2,721.00	10.7%

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fundi-a (Rev 03/22/2016)

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, 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 Totais (D)	Difference (Col B & D) (E)	% Diff (E/B)
NCLB: Title III, Immigration Education					0/	(0)	(E)	(F)
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		
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610					0.00	0.00	0.0
Other No Child Left Behind	4610 3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education		8290	0.00	0.00	0.00	0.00	0.00	0.09
Safe and Drug Free Schools	3500-3699	8290	3,019.00	3,019.00	784.64	2,924.00	(95.00)	-3.19
•	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	11,699.00	11,699.00	0.00	13,828.00	2,129.00	18.29
TOTAL, FEDERAL REVENUE			98,837.00	98,837.00	24,324.01	111,657.00	12,820.00	_ 13.09
THER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years								
	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	0.09
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	
Child Nutrition Programs		8520	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 Materia		8560	14,678.00	14,678.00			0.00	0.0%
Tax Relief Subventions Restricted Levies - Other				14,070.00	1,441.92	14,861.00	183.00	1.29
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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.0%
Career Technical Education Incentive Grant Program		F		0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6387	8590	31,193.00	31,193.00	59,944.00	53,527.00	22,334.00	71.6%
•	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
merican Indian Early Childhood Education	7210	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	7405	8590	0.00	0.00	0.00	0.00	0.00	ባ ባው
All Other State Revenue	All Other	8590	143,169.00	143,169.00	0.00	223,608.00		0.0%
TAL, OTHER STATE REVENUE					0.00	440,000.00	80,439.00	56.2%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (CoI B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	·····						()	102
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
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.
Supplemental Taxes			0,00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes		8618	. 0.00	0.00	0.00	0.00	0.00	0.
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent No Taxes	on-LCFF	8629	0.00	0.00		0.00		_
Sales		0025	0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.4
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.1
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.
Fees and Contracts								$\mathcal{O}_{\mathcal{V}}$
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.
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.1
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustr	TTE .	8691	0.00	0.00	0.00	<u>Ó.00</u>		19 - S. K.
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	0.00	0.00	1,603.90	2,454.00	2,454.00	N
Fuition		8710	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.
ransfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	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.
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	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	0.1
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.1
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER LOCAL REVENUE			0.00	0.00	1,603.90	2,454.00	2,454.00	0.
							N) 101.00	

Sierra-Plumas	Joint	Unified
Sierra County		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/8)
Description Resource Code		(A)	(B)	(C)	(D)	(COLB & D) (E)	(E/6) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	64,669,00	64,669,00	13,606,72	44,770.00	10 200 00	20.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	<u>19,899.00</u> 0.00	30.89
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		64,669.00	64,669.00	13,606.72	44,770.00	19,899.00	30.89
CLASSIFIED SALARIES						10,000.00	00.0
Classified Instructional Salaries	2100	51,959.00	51,959.00	8,696.92	66,824.00	(14,865.00)	-28.69
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
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%
TOTAL, CLASSIFIED SALARIES		51,959.00	51,959.00	8,696.92	66,824.00	(14,865,00)	-28.6%
EMPLOYEE BENEFITS						(1,000,00)	20.07
STRS	3101-3102	98,963.00	98,963.00	1,711.73	146,349.00	(47,386.00)	-47.99
PERS	3201-3202	5,183.00	5,183.00	1,204.49	8,439.00	(3,256.00)	-62.8%
OASDI/Medicare/Alternative	3301-3302	5,068.00	5,068.00	851.99	5,834.00	(766.00)	-15.1%
Health and Welfare Benefits	3401-3402	9,926.00	9,926.00	2,049.66	24,088.00	(14,162.00)	-142.79
Unemployment Insurance	3501-3502	81.00	81.00	11.17	56.00	25.00	30.99
Workers' Compensation	3601-3602	4,536.00	4,536.00	838.69	4,116.00	420.00	9.39
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, EMPLOYEE BENEFITS		123,757.00	123,757.00	6,667.73	188,882.00	(65,125.00)	-52.69
BOOKS AND SUPPLIES					100,002.00	(00,120.00)	-52.07
Approved Textbooks and Core Curricula Materials	4100	14,678.00	14,678.00	18,399.34	14.861.00	(183.00)	-1.2%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	4,123.00	4,123.00	2,299.62	14.407.00	(10,284.00)	-249,4%
Noncapitalized Equipment	4400	800.00	800.00	0.00	1,650.00	(850.00)	-106.3%
Food	4700	0.00	0.00	0.0Ó	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		19,601.00	19,601.00	20,698.96	30,918.00	(11,317.00)	-57.7%
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	19,933.00	19,933.00	7,643.33	20,542.00	(609.00)	-3.1%
Dues and Memberships	5300	0.00	0.00	0.00	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	2,513.00	2,513.00	2,090.26	2,513.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,562.00	2,562.00	96.62	1,000.00	1,562.00	61.0%
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	37,975.00	37,975.00	1,425.00	131,506.00	(93,531.00)	-246.3%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER						0.00	

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

				anges in Fund Baland	~	1		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
1								
Land Land improvements		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6170	0.00	0.00	. 0.00	0.00	0.00	0.0%
Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,944.00	59,944.00	51,871,89	52,302.00	7,642.00	12.7%
Equipment Replacement		6500	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			269,364.00	269,364.00	51,871.89	261,722.00	7,642.00	2.8%
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
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	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%
		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 Apportion 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 All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	6 652 00	6,653,00	0.00	4 945 00	0.100 00	00.001
Transfers of Indirect Costs - Interfund		7310	6,653.00	6,653.00	0.00	4,215.00	2,438.00	36.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS	1000	6,653.00	6,653.00	0.00	4,215.00	0.00 2,438.00	0.0% 36.6%
			0,000.00	0,000.00	0.00	7,210.00	2,400.00	00.0%
OTAL, EXPENDITURES			598,986.00	598,986.00	112,797.43	752,892.00	(153,906.00)	-25.7%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

		Revenue, Expenditures, and Changes in Fund Balance									
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)			
INTERFUND TRANSFERS				(6)	(C)	(D)	<u>(E)</u>	(F)			
INTERFUND TRANSFERS IN											
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							
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00				
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%			
INTERFUND TRANSFERS OUT								0.07			
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					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%			
OTHER SOURCES/USES											
SOURCES								an i jayof Sayofi			
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00					
Proceeds								<u>terregionet por terre</u>			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00				
Other Sources						0.00	0.00	0.0%			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00				
Long-Term Debt Proceeds Proceeds from Certificates	÷ .		0.00		0.00	0.00	0.00	0.0%			
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%			
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%			
USES											
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00					
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%			
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%			
ONTRIBUTIONS	·				0.00	0.00	0.00	0.0%			
Contributions from Unrestricted Revenues		8980	101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%			
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%			
e) TOTAL, CONTRIBUTIONS			101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%			
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			101 690 00	104 000 00							
		······	101,689.00	101,689.00	0.00	102,983.00	(1,294.00)	1.3%			

Sierra-Plumas Joint Unified Sierra County	Revenu	2016-17 First General Fo Summary - Unrestric es, Expenditures, and C	und ted/Restricted	ce		46 70	177 0000000 Form 011
Description Re	Object source Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-809	9 4,502,234.00	4,502,234.00	1,105,766.00	4.533.741.00	31,507.00	0.7%
2) Federal Revenue	8100-829	178,837.00	178,837.00	24,324.01	191,657.00	12,820.00	7.2%
3) Other State Revenue	8300-859		474,267.00	63,845.56	565,167.00	90,900.00	19.2%
4) Other Local Revenue	8600-879		187,792.00	75,990.46	230,238.00	42,446.00	22.6%
5) TOTAL, REVENUES		5,343,130.00	5,343,130.00	1,269,926.03	5,520,803.00		11.07.0
B. EXPENDITURE\$	-					······································	
1) Certificated Salaries	1000-199	9 1,845,643.00	1,845,643.00	403,733.73	1,790,471.00	55,172.00	3.0%
2) Classified Salaries	2000-299	9 772,162.00	772,162.00	202,292.83	764,455.00	7,707.00	1.0%
3) Employee Benefits	3000-399	9 1,158,052.00	1,158,052.00	282,399.25	1,248,452.00	(90,400.00)	-7.8%
4) Books and Supplies	4000-499	9 303,858.00	303,858.00	155,592.64	311,427.00	(7,569.00)	-2.5%
5) Services and Other Operating Expenditures	5000-599	9 1,124,893.00	1,124,893.00	247,251.04	1,258,083.00	(133,190.00)	-11.8%
6) Capital Outlay	6000-699	9 339,364.00	358,880.00	86,364.89	341,238.00	17,642.00	4.9%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-729 7400-749		104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,648,422.00	5,667,938.00	1,377,634.38	5,818,576.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(305,292.00)	(324,808.00)	(107,708.35)	(297,773.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-892	9 0.00	0.00	0.00			
b) Transfers Out	7600-762		0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	7000-762		561,553.00	0.00	336,553.00	225,000.00	40.1%
a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	ə <u>0.00</u>	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	9000	0.00	0.00	0.00	0.00	.0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(561,553.00)	(561,553.00)	0.00	(336,553.00)		

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2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

Description R	lesource 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(866,845.00)	(886,361.00)		(634,326.00)		
F. FUND BALANCE, RESERVES						(00.100000)		an an the states and a
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,030,882.86	3,859,044.00		4,030,884.00	171,840.00	4.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	- 4.57
c) As of July 1 - Audited (F1a + F1b)			4,030,882.86	3,859,044.00	-	4,030,884.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,030,882.86	3,859,044.00		4,030,884.00		0.07
2) Ending Balance, June 30 (E + F1e)			3,164,037.86	2,972,683.00		3,396,558.00		and a second
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	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,382.30	0.00		1.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		and the second
Other Commitments d) Assigned		9760	494,634.00	494,634.00	[518,756.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	621,000.00	621.000.00		614,365.00		
Unassigned/Unappropriated Amount	<u>. </u>	9790	2,010,621.56	1,853,649.00		2,260,036.00		

.2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

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		1	hanges in Fund Balan		· · · ·		
Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES				······			
Principal Apportionment							
State Aid - Current Year	8011	1,522,871.00	1,522,871.00	985,640.00	1,460,496.00	(62,375.00)	-4.19
Education Protection Account State Aid - Current Year	8012	444,363.00	444,363.00	120,126.00	480,503.00	36,140.00	8.19
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0.00	0.00	0.00	D 00
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			0.00	0.00	0.00	0.00	0.0
Secured Roll Taxes	8041	2,535,000.00	2,535,000.00	0.00	2,592,742.00	57,742.00	2.3
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes	8043	<u>0.00</u>	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						
Community Redevelopment Funds	0040	0.00	0.00	0.00	0.00	0.00	0.09
(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	• • •
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF	0002	0.00	0.00	0.00	0.00	0.00	0.05
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources		4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.70
LCFF Transfers		1,002,204.00	4,502,254.00	1,103,700.00	4,000,741,00	01,007.00	0.79
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	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	.0.00	0.00	0.00	0.00	0.00	0.0%
	·	4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.79
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.09
orest Reserve Funds	8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.09
lood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.04
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
teragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.09
ass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
ICLB: Title I, Part A, Basic Grants							
Low-Income and Neglected 3010	8290	58,782.00	_58,782.00	16,712.00	66,847.00	8,065.00	13.7%
ICLB: Title I, Part D, Local Delinquent Program 3025	8290	0.00	0.00	0.02			·
CLB: Title II, Part A, Teacher Quality 4035	8290	25,337.00	25,337.00	0.00 6,827.37	0.00	0.00 2,721.00	0.0%

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

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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			······				(e/	
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 3012-3020, 3030-	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,019.00	3,019.00	784.64	2,924.00	(95.00)	-3.19
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	11,699.00	11,699.00	0.00	13,828.00	2,129.00	18.2%
TOTAL, FEDERAL REVENUE			178,837.00	178,837.00	24,324.01	191,657.00	12,820.00	
OTHER STATE REVENUE				170,007.00	24,324.01	191,037.00	12,820.00	7.2%
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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	13,007.00	13,007.00	0.00	13,007.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	77,478.00	77,478.00	3,188.58	65,605.00	(11,873.00)	-15.3%
Tax Relief Subventions Restricted Levies - Other							(11,070.00)	-10.07
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%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00		0.0%
Career Technical Education Incentive Grant Program	6387	8590	31,193.00				0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		31,193.00	59,944,00	53,527.00	22,334.00	71.6%
California Clean Energy Jobs Act	6230		0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
American Indian Early Childhood Education		8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
•	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	143,169.00	143,169.00	712.98	223,608.00	80,439.00	56.2%
OTAL, OTHER STATE REVENUE		~	474,267.00	474,267.00	63,845.56	565,167.00	90,900.00	19.2%

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2016-17 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	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE		00000		(6)	(C)	(D)	<u>(E)</u>	<u>(F)</u>
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00	0.00	0
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0
Other		8622	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction								
•		8625	0.00	0.00	0.00	0.00	0.00	0
Penalties and Interest from Delinquent Non Taxes	-LCFF	8629	0.00	0.00	0.00	0.00	0.00	0.
Sales					0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	6,500.00	6,500.00	2,629.50	6,500.00	0.00	0
Interest		8660	14,000.00	14,000.00	0.00	14,000.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00		0.05			
Non-Resident Students		8672		0.00	<u>0.00</u>	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.
Interagency Services		8677	167,292.00	0.00	0.00	0.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	167,292.00	70,158.50	207,284.00	39,992.00	23.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		3005	0.00	0.00	0.00	0.00	0.00	0
Plus: Misc Funds Non-LCFF (50%) Adjustm	ent	8691	0.00	0.00	0.00			
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	0.00	0.00	3,202.46	0.00	0.00	0.
uition		8710	0.00	0.00	0.00	2,454.00	2,454.00	N
I Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.
ransfers Of Apportionments Special Education SELPA Transfers				0.00	0.00	0.00	0.00	0.
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0.00	0.00	0.00			0.
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00		0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	<u>0</u> ,
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	<u>0.</u>
OTAL, OTHER LOCAL REVENUE			187,792.00	187,792.00	75,990.46	230,238.00	0.00	0.
	• • • • • • • • • • • • • • • • • • • •			101,102.00	10,000.40	200,200.00	42,440.00	22.

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

Description Resource Coc	Object les Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CERTIFICATED SALARIES					<u>(D)</u>	(E)	<u>(F)</u>
Certificated Teachers' Salaries	1100	1,576,464.00	1,576,464.00	317,341.61	1,521,292.00	EE 172 00	
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		55,172.00	3.5
Certificated Supervisors' and Administrators' Salaries	1300	231,064.00	231,064.00	73,687.12	00.0	0.00	0.0
Other Certificated Salaries	1900	38,115.00	38,115.00	12,705.00	231,064.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1,845,643.00	1,845,643.00	403,733.73	38,115.00	0.00	0.0
CLASSIFIED SALARIES				400,100.10	1,730,471.00	55,172.00	3.0'
Classified Instructional Salaries	2100	176,965.00	176,965.00	30,055.96	177,461.00	(496.00)	-0.3
Classified Support Salaries	2200	352,872.00	352,872.00	101,025.52	344,042.00	8,830,00	2.5
Classified Supervisors' and Administrators' Salaries	2300	82,241.00	82,241.00	27,773.68	83,868.00	(1,627.00)	-2.0
Clerical, Technical and Office Salaries	2400	136,355.00	136,355.00	39,213.63	137,295.00	(940.00)	-0.79
Other Classified Salaries	2900	23,729.00	23,729.00	4,224.04	21,789.00	1,940.00	8.29
TOTAL, CLASSIFIED SALARIES		772,162.00	772,162.00	202,292.83	764,455.00	7,707.00	1.09
EMPLOYEE BENEFITS							
STRS	3101-3102	304,589.00	304,589.00	46,104.61	350,597.00	(46,008.00)	-15.19
PERS	3201-3202	98,111.00	98,111.00	27,265.15	98,563.00	(452.00)	-0.5
OASDI/Medicare/Alternative	3301-3302	88,165.00	88,165.00	21,019.97	83,660.00	4,505.00	5.19
Health and Welfare Benefits	3401-3402	491,294.00	491,294.00	132,401.44	560,982.00	(69,688.00)	-14.29
Unemployment Insurance	3501-3502	1,881.00	1,881.00	860.20	1,309.00	572.00	30.4
Workers' Compensation	3601-3602	101,658.00	101,658.00	22,113.54	93,299.00	8,359.00	8.29
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	72,354.00	72,354.00	32,634.34	60,042.00	12,312.00	17.09
TOTAL, EMPLOYEE BENEFITS		1,158,052.00	1,158,052.00	282,399.25	1,248,452.00	(90,400.00)	-7.8
OOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	100,000.00	100,000.00	64,698.85	100,183.00	(183.00)	-0.2%
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0.09
Materials and Supplies	4300	173,710.00	173,710.00	59,131.39	182,433.00	(8,723.00)	-5.0%
Noncapitalized Equipment	4400	30,148.00	30,148.00	31,762.40	28,811.00	1,337.00	4.49
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		303,858.00	303,858.00	155,592.64	311,427.00	(7,569.00)	-2.59
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	176,461.00	176,461.00	20,194.62	176,461.00	0.00	0.0%
ravel and Conferences	5200	44,642.00	44,642.00	10,171.00	45,251.00	(609.00)	-1.49
Dues and Memberships	5300	1,327.00	1,327.00	6,046.20	6,068.00	(4,741.00)	-357.3%
surance	5400-5450	55,080.00	55,080.00	53,030.85	55,080.00	0.00	0.0%
perations and Housekeeping Services	5500	247,846.00	247,846.00	29,525.83	247,846.00	0.00	0.0%
tentals, Leases, Repairs, and Noncapitalized Improvements	5600	94,512.00	94,512.00	(4,855.32)	106,450.00	(11,938.00)	-12.6%
ransfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
rofessional/Consulting Services and Operating Expenditures	5800	478,873.00	478,873.00	130,286.26	594 775 00	(115 000 00)	
ommunications	5900	26,152.00			594,775.00	(115,902.00)	<u>-24.2%</u>
OTAL, SERVICES AND OTHER PERATING EXPENDITURES		20,102.00	26,152.00	2,851.60	26,152.00	0.00	0.0%

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Sierra-Plumas Joint Unified Sierra County		Revenues	2016-17 First I General Fu Summary - Unrestrict Expenditures, and Cl	ind	се		46 70 ⁻	177 00000 Form 0
Description Re	source 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)
CAPITAL OUTLAY								
Land		0100						
Land Improvements		6100 6170	0.00	0.00	0.00	0.00	0.00	0.09
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		0200	0.00	0.00	0.00	0.00	0.00	0.09
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	129,944.00	149,460.00	86,364.89	131,818.00	17,642.00	11.8
Equipment Replacement		6500	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			339,364.00	358,880.00	86,364.89	341,238.00	17,642.00	4.9
OTHER OUTGO (excluding Transfers of Indirect C	osts)							
Totto					-			
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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								
Payments to County Offices		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs	-	7142	0.00	0.00	0.00	0.00	0.00	0.0
		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 Apportionm	ents							0.0
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		7.0.0						
	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
	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 Debt Service	<u>.</u>	7299	0.00	0.00	0.00	0.00	0.00	0.0
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
TOTAL, OTHER OUTGO (excluding Transfers of Ind	irect Costs)		104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COST								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EXPENDITURES			5,648,422.00	5,667,938.00	1,377,634.38	5,818,576.00	(150,638.00)	2.7

From: Special Reserve Fund
From: Bond Interest and Redemption Fund
Other Authorized Interfund Transfers In
(a) TOTAL, INTERFUND TRANSFERS IN
INTERFUND TRANSFERS OUT
To: Child Development Fund
To: Special Reserve Fund
To: State School Building Fund/ County School Facilities Fund
To: Cafeteria Fund
Other Authorized Interfund Transfers Out
(b) TOTAL, INTERFUND TRANSFERS OUT
OTHER SOURCES/USES
SOURCES
State Apportionments Emergency Apportionments
Droceeds

(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
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	200,000.00	200,000.00	0.00	0.00	200,000.00	100.0%
To: Cafeteria Fund	7616	61,553.00	61,553.00	0.00	61,553.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	300,000.00	300,000.00	0.00	275,000.00	25,000.00	8.3%
(b) TOTAL, INTERFUND TRANSFERS OUT		561,553.00	561,553.00	0.00	336,553.00	225,000.00	
OTHER SOURCES/USES					000,000.00	223,000,00	40.1%
SOURCES							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							0.070
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources					0.00	0,00	0.070
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							0.078
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%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							<u></u>
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0,00		
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00,	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(561,553.00)	(561,553.00)	0.00	(336,553.00)	(225.000.00)	-40.1%
· · · · · · · · · · · · · · · · · · ·						(=20,000.00)	-40.170

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fundi-a (Rev 03/22/2016)

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% Diff

(E/B)

(F)

0.0%

0.0%

0.0%

Difference

(Col B & D)

(E)

0.00

0.00

0.00

Projected Year Totals

(D)

0.00

0.00

0.00

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

0.00

0.00

0.00

Original Budget

(A)

Object

Codes

8912

8914

8919

Resource Codes

Board Approved Operating Budget (B)

0.00

0.00

0.00

Actuals To Date

(C)

0.00

0.00

0.00

Sierra-Plumas Joint Unified

INTERFUND TRANSFERS INTERFUND TRANSFERS IN

Sierra County

Description

46 70177 0000000 Form 13!

Description	Resource CodesObject Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	76,000.00	76,000,00	11,194.99	76,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
4) Other Local Revenue	8600-8799	20,366.00	20,366.00	1,944.96	20,366.00	0.00	0.0%
5) TOTAL, REVENUES		101,866.00	101,866.00	13,907.54	101,866.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	. 0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	70,610.00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
3) Employee Benefits	3000-3999	29,671.00	29,671.00	5,674.85	28,334.00	1,337.00	4.5%
4) Books and Supplies	4000-4999	58,682.00	58,682.00	11,499.56	59,769.00	(1,087.00)	-1.9%
5) Services and Other Operating Expenditures	5000-5999	4,456.00	4,456.00	3,620.02	5,987.00	(1,531.00)	-34.4%
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	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	·	163,419.00	163,419.00	34,873.49	163,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(61,553.00)	(61,553,00)	(20,965,95)	(61,553.00)	n an	1597 1597 1897 - 74 - 75
D. OTHER FINANCING SOURCES/USES		(01,000.00)	101,000,001		(01,300.00)		
1) Interfund Transfers a) Transfers In	8900-8929	61,553.00	61,553.00	0.00	61,553.00	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		61,553.00	61,553.00	0.00	61,553.00		23.23

2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 13i

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}
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	·····	0.00	0.00	(20.965.95)	0.00		
. FUND BALANCE, RESERVES							
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	e e e e e e e e e e e e e e e e e e e	Serie Maria
Components of Ending Fund Balance a) Nonspendable							1-850 m 1-850 m
Revolving Cash Stores	9711	0.00	0.00		0.00		
Prepaid Expenditures	9712	0.00	0.00		0.00		
	9713	0.00	0.00		0,00		
All Others	9719	0.00			0.00	一 公理方法	
b) Restricted c) Committed	9740	0.00	0.00		0.00	an a	n Katalan
Stabilization Arrangements	9750	0.00	0.00	i da da se	0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00	n el les provisiones les constantes les constantes autorités	
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00	 X and Solution 	e for for the second

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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	60,000,00	60,000.00	9,674.38	76,000.00	16,000.00	26.7%
Donated Food Commodities		8221	16,000.00	16,000.00	1,520,61	0.00	(16,000.00)	-100.0%
Ali Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	·		76,000.00	76,000.00	11,194,99	76,000.00	0.00	0.0%
OTHER STATE REVENUE						-		
Child Nutrition Programs		8520	5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								f f
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	20,366.00	20,366.00	1,944.96	20,366.00	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				-				
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	1,944.96	20,366,00	0.00	0.0%
FOTAL, REVENUES			101,866.00	101,866.00	13,907.54	101,866.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00_	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	70,610,00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
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%
TOTAL, CLASSIFIED SALARIES			70,610.00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,635.00	7,635.00	1,483.38	7,249.00	386.00	5.1%
OASDI/Medicare/Alternative		3301-3302	5,401.00	5,401.00	983.13	4,825.00	576.00	10,7%
Health and Welfare Benefits		3401-3402	13,840.00	13,840.00	2,701.62	13,774.00	66.00	0.5%
Unemployment Insurance		3501-3502	49.00	49.00	7.03	34.00	15.00	30.6%
Workers' Compensation		3601-3602	2,746.00	2,746.00	499.69	2,452.00	294.00	10.7%
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%
TOTAL, EMPLOYEE BENEFITS			29,671.00	29,671.00	5,674.85	28,334.00	1,337.00	4.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0,00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,924.00	7,924.00	1,640.87	9,011.00	(1,087.00)	-13.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	45,758.00	45,758.00	9,858.69	45,758.00	0.00	Q,0%
TOTAL, BOOKS AND SUPPLIES			58,682.00	58,682,00	11,499,56	59,769.00	(1,087.00)	-1.9%

Description Res	ource Codes Object ()riginal 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)
SERVICES AND OTHER OPERATING EXPENDITURES		1						
Subagreements for Services	510	ю 🗌	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	520	»	0.00	0.00	1,413.61	710.00	(710.00)	New
Dues and Memberships	530		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5	5450	0.00	0,00	0.00	. 0.00	0.00	0.0%
Operations and Housekeeping Services	550		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	560		2,279.00	2,279.00	1,365.50	2,800.00	(521.00)	-22.9%
Transfers of Direct Costs	571	io 🔛	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	io	0.00	0.00	0.00	0.00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures	580	ю	2,056.00	2,056.00	552.28	2,056.00	0.00	0.0%
Communications	590	ю	121.00	121.00	288.63	421.00	(300.00)	-247.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,456.00	4,458.00	3,620.02	5,987.00	(1,531.00)	-34.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	620	o	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	. 640	0	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	650	o	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	**. 951-00		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service						\$		
Debt Service - Interest	743	8	0.00	D,00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	743	9	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	735	。	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	. 0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,419.00	163,419,00	34,873,49	163,419.00		

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2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	61,553,00	61,553.00	0.00	61,553.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,553,00	61,553.00	0.00		0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	·	·	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		6972	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES						0.00		0.07
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%
(d) TOTAL, USES	·····		0.00	0.00	0.00	0.00	0.00	0.0%
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8960	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%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			61,553.00	61,553.00	0.00	61,553.00		999 900 1000 1000

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes C	bject 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	D.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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0,00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000,00	500,000.00	0.00	275,000.00	225,000.00	45.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.D0	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			500,000.00	500,000.00	0.00	275,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,000.00)	(500,000.00)	0.00	(275,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	275,000.00	(225,000.00)	-45.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	1	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	. 4	8980-8999	0.00	0.00	0.00	0.00	6.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	······		500,000.00	500,000.00	0.00	275,000.00		

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects 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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES					1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.09
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	har da fara an san an san an san san san san san s	
d) Other Restatements	• *	9795	0.00	0.00	en se esta para de la	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
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	ning and an an and a start of the start of t	
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 c) Committed		9740	0.00	0.00		0.00	an si zansarin Riseri Kasadan p	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	1992 N. 471 Station	

2016-17 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description Reso	urce Codes Object Code:	Original Budget s(A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (Ĕ)	% Diff Column B & D (F)
A. REVENUES				al de la companya de	andre sond a sonner		
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	3,500,00	3,500.00	1,792.98	6,800.00	3,300.00	94.3%
5) TOTAL, REVENUES		3,500.00	3,500.00	1,792.98	6,800.00		
B. EXPENSES							
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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
 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		6,000.00	6,000.00	0.00	6,000.00		r de constanta
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,500.00)	(2,500.00)	1,792.98	800.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7 6 00-7629	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	100 00 00 00 00 00 00	

2016-17 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,500.00)	(2,500.00)	1,792.98	800.00	i ar i ga Li Star Car	
F. NET POSITION								
 Beginning Net Position a) As of July 1 - Unaudited 		9791	168,299.88	54,717.00	an an Alberta. Shekar shekara	0.00	(54,717.00)	-100.04
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			188,299.88	54,717.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		ļ	188,299.88	54,717.00		0.00		
2) Ending Net Position, June 30 (E + F1e)		Ĺ	185,799.88	52,217.00	- Charles and I	800.00		
Components of Ending Net Position					actral 2 Protection		e du la terdania de Al 1966 - Katala	na in na Nganangan
a) Net Investment in Capital Assets		9796	0.00	0.00	1. 36 A. 20	0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	185,799.88	52,217.00		800.00		$M_{\rm eff} = M_{\rm eff}$

2016-17 First Interim AVERAGE DAILY ATTENDANCE

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)
A. DISTRICT						
1. Total District Regular ADA	l					
Includes Opportunity Classes, Home &						· ·
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI						
and Extended Year, and Community Day					ļ	}
School (includes Necessary Small School						
ADA)	362.46	368.92	361.97	368.92	0.00	0%
2. Total Basic Aid Choice/Court Ordered	002.40	000.02	301.31	000.02	0.00	
Voluntary Pupil Transfer Regular ADA					1	
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation					·	
Education, Special Education NPS/LCI					1	
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%
3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	U /0
Includes Opportunity Classes, Home &						
	ļ					1
Hospital, Special Day Class, Continuation						1
Education, Special Education NPS/LCI						
and Extended Year, and Community Day				0.00	0.00	
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	362.46	368.92	361.97	368.92	0.00	0%
5. District Funded County Program ADA					n	
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00		
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day	1			1		ł
Opportunity Classes, Specialized Secondary	1					1
Schools, Technical, Agricultural, and Natural					1	
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund	-				1	
(Out of State Tuition) [EC 2000 and 46380]	12.19	18.93	18.93	18.93	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	12.19	18.93	18.93	18.93	0.00	0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	374.65	387.85	380,90	387.85		
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA	1998 - 178 (PE	the states			1000000000	
(Enter Charter School ADA using		CALL REAL PROPERTY				
Tab C. Charter School ADA)						

2016-17 First Interim AVERAGE DAILY ATTENDANCE

	1					
Description	ESTIMATED FUNDED ADA Original Budget	ESTIMATED FUNDED ADA Board Approved Operating Budget	ESTIMATED P-2 REPORT ADA Projected Year Totals	ESTIMATED FUNDED ADA Projected Year Totals	DIFFERENCE (Col. D - B)	PERCENTAGE DIFFERENCE (Col. E / B)
Description	(A)	(B)	(C)	(D)	(E)	(F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.60	0.60	0.60	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	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	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.60	0.60	0.60	0.00	0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.60	0.60	0.60	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA			Sector Lange			and the second
(Enter Charter School ADA using						A CALL STORE
Tab C. Charter School ADA)			March Street	10. Sec. 10. Sec. 10.	Same Providence	

2016-17 First Interim AVERAGE DAILY ATTENDANCE

ierra County						Form
Description C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financi				Year Totals (D)		
Charter schools reporting SACS financial data separate	ly from their autho	rizing LEAs in Fu	ind 01 or Fund 62	2 use this worksh	eet to report thei	r ADA.
FUND 01: Charter School ADA corresponding to S	ACS financial da	ita reported in F	und 01.			
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
2. Charter School County Program Alternative						
Education ADA			0.00	0.00	0.00	
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0'
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0'
d. Total, Charter School County Program		0.00	0.00			Ĭ
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0'
3. Charter School Funded County Program ADA						-
a. County Community Schools	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 d. Special Education Extended Year 	0.00	0.00	0.00	0.00	0.00	0
e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	. U
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	1					
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0
4. TOTAL CHARTER SCHOOL ADA				0.00	0.00	
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0
FUND 09 or 62: Charter School ADA corresponding	g to SACS financ	ial data reporte	d in Fund 01 or	Fund 6 2.	·····	
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0
6. Charter School County Program Alternative						
Education ADA			*		r	
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	ļ (
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	(
d. Total, Charter School County Program Alternative Education ADA	1				1	
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	c
. Charter School Funded County Program ADA	0.00	1 0.00	1 0.00	0.00	1 0.00	ιι
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	(
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00		
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00		
d. Special Education Extended Year	0.00	0.00	0.00	0.00		
e. Other County Operated Programs:	1				1	1
Opportunity Schools and Full Day	1		ļ			1
Opportunity Classes, Specialized Secondary	1					
Schools, Technical, Agricultural, and Natural	0.00		0.00		0.00	
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	<u> </u>
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	
TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	· · · · · ·
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0
. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	

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First Interim 2016-17 INTERIM REPORT Cashiftow Worksheet - Budget Year (1)

46 70177 0000000 Form CASH

sierra county				Cashilow vvorksner	Cashtiow Worksheet - Budget Year (1)					Form CASH
		21-19-50000000 21-10-0000000 21-10-00000000	44	1			-			
ACTUALS THROUGH THE MONTH OF			Anne	August 1	September	OCTOBER AND AND AND AND AND AND AND AND AND AND	NOVEIMDEL	December	January	February
A. BEGINNING CASH			4 220 R12 29	4 056 R05 07	4 3/16 8/25 67	4 276 360 ORI	A 200 706 98	170 AAC 077 C		A 64 4 42 7 77
RECEIPTS				1	10-070 0001		212001.0015	10.400,011,0	10 440 707 4	10.104,401,01
LCFF/Revenue Limit Sources								••	,	
Principal Apportionment Bronacty Taxas	8010-8019		246,410.00	246,410.00	366,536.00	246,410.00		120,125,00	98,564.00	75,250.00
Miscellaneous Funds	8080-808	1		-				no'nno'ne/	P/0/000	
Federal Revenue	8100-8299				24,324.01		(10,016.92)	35,000.00		
Other State Revenue	8300-8599		29,972.00		29,972.00	3,901.56	37,592,60		13,247.00	
Other Local Revenue	8600-8799		1,257.00	388.00	2,353.78	74,427.00	736.00	6,000.00	74,427.00	
	8910-8929									
All Uther Financing Sources	8630-8679									
			277,639.00	246,798.00	423,185.79	324,738.56	28,311.68	911,125.00	756,238,00	75,250.00
Certificated Salaries	1000-1989		32.474.69	27 344 30	172 365 74	171 549 00	172 000 00	169 000 00	169 000 00	169 NUN 01
Classified Salaries	2000-2999		33,219,25	39.890.48	66.694.97	62.488.13	66.000.00	66.000.00	66.000.00	66.000.00
Employee Benefits	3000-3999		59,363.32	31.676.74	96.047.50	95.311.69	97,000,00	97.000.00	00.000.79	00.000.66
Books and Supplies	4000-4999		74,304.01	17,817,06	25.231.30	38,056.55	32,649,60		17.145.00	17.145.00
Services	5000-5999		77,093,33	9.597.14	23.001.82	50,467.51	82.173.18)		50.000.00	110.000.00
Capital Outlay	6000-6599		51,398.75		34,989.14	(23.00)	429.82			45,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629								25,000.00	
All Other Financing Uses	7630-7699		3		-					
TOTAL DISBURSEMENTS			327,853.35	126,325.72	418,330.47	417,849,88	450,252.60	399,145.00	424,145.00	506,145.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows									,	
Cash Not In Freasury	9111-9199			10 000 100		1 010 0	07 750			
Accounts Receivable	9200-9299		26,153,67	235,480.94	10.175,8	14,855.00	611.40			
	0108				19,00,61					
Dranaid Evnandihurae	0330	1 010 13	1 010 13							
Other Current Assets	0750	1000	101001							
Deferred Outflows of Resources										
SUBTOTAL	35	300.554.42	27,172,80	235,480.94	22,432.72	14,856.50	611.46	00.0	00.0	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	464,411.85	140,875.67	106,022.62	27,771.73	(2,681.12)	9,102.45			112,936.50
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Uneamed Revenues	9650	29,972.00			29,972.00					
Deferred Inflows of Resources	9690		-							
SUBTOTAL		494,383.85	140,875.67	106,022.62	57,743.73	(2,681.12)	9,102.45	0.00	0.00	112,936.50
Nonoperating										
Suspense Clearing	9910					44 607 00	(0 100 00)	000		(117 036 50)
TOTAL BALANCE SHEET ITEMS	í	(193,829.43)	(113,/102.87)	129,408,32	(30,311.01) /20.455.601	11,001,02	1430 431 011	511 0R0 00	332 093 00	(543,831,50)
E. NET INCREASE/DECREASE (B - C + D)			(103,817.22)	248,830.00	(AD'CC+'NC)	10,010,00	10-104'004	TO 110 100 1	1 24 4 4 4 5 7 5 7	1 070 605 87
F. ENDING CASH (A + E)			4,056,895.07	4,306,825.67	4,2/6,369.98	4, 200, 790, 201	10,000,011,0	10.440,202,4	10.104'H10'H	10,000,010,4
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS			※ からにものがあるがいちょうか	STATES AND			and the second se	1.000 (000 (000) 100 (000) 000	An and the second s	

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Sierra-Plumas Joint Unified Sierra County

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First Interim 2016-17 INTERIM REPORT inflow Worksheet - Budget Year

46 70177 0000000 Form CASH

Au			Cashflow	Cashflow Worksheet - Budget Year (1)	t Year (1)				46 70177 0 Form
	Object	March	Anril	Mav		Accession			
ACTUALS THROUGH THE MONTH OF				may Periodic Section	Jule	Accruais	Adjustments	IOIAL	BUDGET
SCA	AX AN CASE OF	4,070,605.87	3.885.759.87	<u>4.070.660.71</u>	4 087 814 71				
B. RECEIPTS I CEF/Revenue Limit Sources									
Principal Apportionment	8010-8019	195,250.00	75,250.00	75,250.00	195,544.00			1 940 999 00	
Property Taxes	8020-8079		485,000.00	475,000.00	150,000.00	162,742.00		2,592,742.00	2,592,742.00
Wiscellaneous rungs Federal Revenite	8080-8099	00 000 20						00.0	00'0
Other State Revenue	8100-8239	00.000,65	80,000.00	, 00 00L #0	27,349.91			191,657.00	191,657.00
Other 1 ocal Revenue	6300-6399 8600-8700	3 500 00	13,246.84	37,500.00	140,620.00	259,115.00		565,167.00	565,167.00
Interfund Transfers In	8910-8929	20,000,0			149.22			230,238.00	230,238.00
All Other Financing Sources	8930-8979							00.0	0.0
C DISL RECEIPTS		233,750.00	653,496.84	587,750,00	580,663.13	421,857.00	0.00	5,520,803.00	5,520,803,00
Certificated Salaries	1000-1999	169.000.00	169 000 00	180 000 00	180 737 37				
Classified Salaries	2000-2999	68,000.00	68,000.00	68,000.00	94.162.17			784 455 00	764 456 00
Employee Benefits	3000-3999	99'000'66	99,000.00	105,000.00	273,052.75			1 248 452 00	1 248 452 001
Books and Supplies	4000-4999	15,000.00	15,000.00	15,000.00	15,000.00	11,933.48		311.427.00	311.427.00
Services	, 5000-5999	50,000.00	50,000.00	85,000.00	175,000.00	345,750.02	100,000.00	1.258.083.00	-
Capital Outlay	6000-6599		-	100,000.00	109,443.29			341,238.00	
	7000-7499				we l	104,450.00		104,450,00	
All Other Einsteis Out	7000-7020		50,000.00		50,000.00	211,553.00		336,553.00	336,553.00
TOTAL DISRURSEMENTS	1030-1099	101 000 00	164 000 00	200 000 00				00 0	0.00
D. BALANCE SHEET ITEMS			100,000,164	00.000,566	906,395.48	673,686.50	100,000.00	6,155,129.00	6,155,129.00
Assets and Deferred Outflows			-						
Cash Not In Treasury	9111-9199						.	0.00	
Accounts Receivable	9200-9299							286,473,58	
Due From Other Funds	9310	-			********			13,061.71	
Stores	9320							0.00	
Prepaid Expenditures	8330 8330							1,019.13	
Deferred Outflows of Resolution								0.00	
SUBTOTAL		00.0	000	000	00.0	000		0.00	
Liabilities and Deferred Inflows				8		2010	DOV:D	74.400,000	
Accounts Payable	9500-9599	17,596.00	17,596.00	17,596.00	17,596.00		i	464,411.85	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	4
Uneamed Revenues	9650							29,972.00	
Deferred inflows of Resources	9690							0.00	
Nononeration		17,596.00	17,596.00	17,596.00	17,596.00	0.00	0.00	494,383.85	
Suspense Clearing	9910			•				0.00	
TOTAL BALANCE SHEET ITEMS			(17,596.00)	(17,596.00)	(17 596.00)	0.00	0.00	(193,829.43)	
E. NET INCREASE/DECREASE (B - C + D)	â		184,900.84	17,154.00	(343,328,35)	(251,829,50)	(100,000.00)	(828,155.43)	(634,326.00)
F. ENUING CASH (A + E)	·	3,885,759.87	4.070,660.71	4,087,814.71	3,744,486.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1 100 EKE 96	
				and the second state when the state of the second	Non-States and the second states of the second states of the second second second second second second second s		and the states of the states and the states of the states	100'DCD'72C'C	

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Page 2 of 2

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2016-17

Signed:	Date:
District Superintendent or Designee	
OTICE OF INTERIM REVIEW. All action shall be taken o eeting of the governing board.	n this report during a regular or authorized special
o the County Superintendent of Schools: This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	on are hereby filed by the governing board
Meeting Date: December 13, 2016	Signed:
ERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
district will meet its financial obligations for the curre	district, I certify that based upon current projections this ent fiscal year and subsequent two fiscal years. district, I certify that based upon current projections this
district may not meet its financial obligations for the	ecurrent fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district will be unable to meet its financial obligation subsequent fiscal year.	district, I certify that based upon current projections this is for the remainder of the current fiscal year or for the
Contact person for additional information on the interir	m report:
Name: Rose Asquith	Telephone: <u>530-993-1660 x *838</u>
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.

CRITE	RIA 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	

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2016-17

	RIA AND STANDARDS (con		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.	1	. 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
7	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	La
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	

	EMENTAL INFORMATION		No	<u>Yes</u>
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)?	×	
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

	EMENTAL INFORMATION (co		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 (2015-16) annual payment? 	n/a	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? 	n/a	
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? 	n/a	
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
		Management/supervisor/confidential? (Section S8C, 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	
		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	

ADDIT	IONAL 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	5 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	

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. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 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) 25,662.00 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. Salaries and Benefits - All Other Activities В. 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) 3,777,716.00 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) 0.68% 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. Normal Separation Costs (optional) Α. 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. В. 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

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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)	246,066.00
	2. Centralized Data Processing, less portion charged to restricted resources or specific goals	· · · · · · · · · · · · · · · · · · ·
	(Function 7700, objects 1000-5999, minus Line B10)	34,744.00
	 External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 	
		0.00
	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)	5,188.14
	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)	26.52
	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)	286,024.66
	9. Carry-Forward Adjustment (Part IV, Line F)	(311,657.68)
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	(25,633.02)
в.	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,888,167.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	605,960.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	168,019.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	92,928.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	Board and Superintendent (Functions 7100-7180, objects 1000-5999.	0.00
	minus Part III, Line A4)	230,808.00
	8. External Financial Audit - Single Audit and Other (Functions 7190-7191,	
	objects 5000-5999, minus Part III, Line A3)	17,000.00
	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)	38,889.00
	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)	106,984.00
	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)	757,773.86
	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)	3,873.48
	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	· · · · · · · · · · · · · · · · · · ·
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	163,419.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100	
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,073,821.34
2	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)	5.64%
ì		
) .	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	
		-0.51%

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.

Α.	Indirect c	osts incurred in the current year (Part III, Line A8)	286,024.66
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(156,486.13)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	(267,164.14)
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (3.43%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (3.43%) times Part III, Line B18) or (the highest rate used to er costs from any program (3.74%) times Part III, Line B18); zero if positive	(311,657.68)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(311,657.68)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c the carry-l	the rate at which may request that djustment over more h an approved rate.	
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	-0.51%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-155,828.84) is applied to the current year calculation and the remainder (\$-155,828.84) is deferred to one or more future years:	2.57%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-103,885.89) is applied to the current year calculation and the remainder (\$-207,771.79) is deferred to one or more future years:	3.59%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if r Option 3 is selected)	(311,657.68)

First Interim 2016-17 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

	Appro	ved indire	ct cost rate: _	<u> </u>

Highest rate used in any program: 3.74%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	111,005.00	4,15 0.00	3.74%
01	3550	2,859.00	65.00	2.27%

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: icr (Rev 03/16/2012)

2016-17 First Interim General Fund Multiyear Projections Unrestricted

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and	Ē٠					
current year - Column A - is extracted)	ω,					
A. REVENUES AND OTHER FINANCING SOURCES	· · · · · ·					
1. LCFF/Revenue Limit Sources	8010-8099	4,533,741.00	3.84%	4,708,025.00	-1.38%	4,642,878.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	63,751.00	-0.11%	63,683.00	0.12%	63,761.00
4. Other Local Revenues 5. Other Financing Sources	8600-8799	227,784.00	3.80%	236,436.00	1.56%	240,123.00
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	(102,983.00)	-7.34%	(95,421.00)	18.36%	(112,945,00)
6. Total (Sum lines A1 thru A5c)		4,802,293.00	3.97%	4,992,723,00	-1.58%	4,913,817.00
B. EXPENDITURES AND OTHER FINANCING USES			1 - Carlos and			
1. Certificated Salaries		Contraction of the				· · · · · · · · · · · · · · · · · · ·
a. Base Salaries				1,745,701.00		1,835,102.00
b. Step & Column Adjustment			A CONTRACTOR OF	59,401.00		28,559.00
c. Cost-of-Living Adjustment				59,401.00	-	20,339.00
d. Other Adjustments				30,000,00	-	
e. Total Certificated Salaries (Sum lines BIa thru BId)	1000-1999	1,745,701.00	5.12%	1,835,102.00	1.56%	1,863,661.00
2. Classified Salaries	1000-1999	1,743,701.00	J.1276	1,655,102.00	1.5076	1,803,001.00
a. Base Salaries				607 671 00		767 474 00
				697,631.00		767,474.00
b. Step & Column Adjustment				69,843.00		10,099.00
c. Cost-of-Living Adjustment		and a second second				
d. Other Adjustments		(07 (01 00	10.010	7/7 171 00	1 220/	777 672 00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	697,631.00	10.01%	767,474.00	1.32%	777,573.00
3. Employee Benefits	3000-3999	1,059,570.00	9.70%	1,162,309.00	4.26%	1,211,829.00
4. Books and Supplies	4000-4999	280,509.00	2,50%	287,534.00	0.03%	287,612.00
5. Services and Other Operating Expenditures	5000-5999	1,102,522.00	-0.92%	1,092,408.00	0.85%	1,101,718.00
6. Capital Outlay	6000-6999	79,516.00	-100.00%	0.00	0.00%	0.00
	7100-7299, 7400-7499		0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,215.00)	0.00%	(4,215.00)	0.00%	(4,215.00)
9. Other Financing Uses a. Transfers Out	7600-7629	726 552 00	-81.68%	61,655.00	2.88%	63,430.00
b. Other Uses	7630-7699	336,553.00	-81.08%	0.00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)	/050-7099	0.00	0.0076	0.00	0,00%	0.00
11. Total (Sum lines B1 thru B10)		5,402,237.00	-1,77%	5,306,717.00	1,87%	5,406,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		5,402,257.00	-1,779	5,500,717.00	1,0770	3,400,038.00
(Line A6 minus line B11)		(599,944.00)		(313,994.00)		(492,241.00)
		(399,944.00)		(313,774.00)	0.000	(4)1,247.00)
D. FUND BALANCE						
I. Net Beginning Fund Balance (Form 011, line F1e)		3,996,501.00		3,396,557.00		3,082,563.00
2. Ending Fund Balance (Sum lines C and D1)		3,396,557.00		3,082,563.00		2,590,322.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400,00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,756.00		539,517.00		562,391.00
d, Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						·····
1. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00
2. Unassigned/Unappropriated	9790	2,260,036.00		1,970,498.00		1,445,192.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,396,557.00		3,082,563.00		2,590,322.00
			and the second		A CONTRACTOR OF A CONTRACT OF	

2016-17 First Interim General Fund **Multiyear Projections** Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols, E-C/C) (D)	2018-19 Projection (E)
2. AVAILABLE RESERVES						(11)
1. General Fund				1.	Contractor of the	
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	614,365.00		569,148,00	1010 A. (* * *	579,339.0
c. Unassigned/Unappropriated	9790	2,260,036.00		1,970,498.00		1,445,192,0
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)				1,270,420,00	-	1,445,192.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00			1997 - 1997 - 1998 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)	-	2,874,401.00		2,539,646.00		2,024,531.0

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.

For 1617 K-3 Downieville Elementary Teacher for the year is being filled by a retiree and long term sub. The 2017-18 plan is to hire a full-time non-retired teacher to fill the DES K-3 teaching position.

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: mypi (Rev 03/30/2015)

	H	Restricted						
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)		
(Enter projections for subsequent years 1 and 2 in Columns C and E								
current year - Column A - is extracted)								
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources 2. Federal Revenues	8010-8099	0.00	0.00%	0.00	0.00%	0.00		
3. Other State Revenues	8100-8299 8300-8599	<u>111,657.00</u> 501,416.00	-0.67%	110,907.00 178,447.00	-8.39%	110,907.00		
4. Other Local Revenues	8600-8799	2,454.00	-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	102,983.00	-7.34%	95,421.00	18,36%	112,945.00		
6. Total (Sum lines A1 thru A5c)		718,510,00	-46,45%	384,775.00	0.67%	387,336.00		
B. EXPENDITURES AND OTHER FINANCING USES			10000					
1. Certificated Salaries		100 State 2000						
a. Base Salaries		Contract Contract		44,770.00		44,293.00		
 b. Step & Column Adjustment 		1000 000		2,125.00		858.00		
 c. Cost-of-Living Adjustment 								
d. Other Adjustments		1.2.2.2.2.2.2.2.2		(2,602.00)				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,770.00	-1.07%	44,293.00	1.94%	45,151.00		
2. Classified Salaries								
a. Base Salaries		100 B 100 B		66,824.00		74,620.00		
b. Step & Column Adjustment				7,796.00		2,115.00		
c. Cost-of-Living Adjustment								
d. Other Adjustments								
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,824.00	11.67%	74,620.00	2.83%	76,735.00		
3. Employee Benefits	3000-3999	188,882.00	2.06%	192,774.00	1.23%	195,152.00		
4. Books and Supplies	4000-4999	30,918.00	-23.25%	23,729.00	0.30%	23,801.00		
5. Services and Other Operating Expenditures	5000-5999	155,561.00	-66.16%	52,646.00	-5.44%	49,783.00		
6. Capital Outlay	6000-6999	261,722.00	-100.00%	0.00	0.00%	0.00		
 Other Outgo (excluding Transfers of Indirect Costs) Other Outgo - Transfers of Indirect Costs 	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00		
9. Other Financing Uses	7300-7399	4,215.00	0.00%	4,215.00	0.00%	4,215.00		
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)								
11. Total (Sum lines B1 thru B10)		752,892.00	-47.90%	392,277.00	0.65%	394,837,00		
C. NET INCREASE (DECREASE) IN FUND BALANCE								
(Line A6 minus line B11)		(34,382.00)		(7,502.00)		(7,501.00)		
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form 011, line F1e)		34,383.00		1.00		(7,501.00)		
2. Ending Fund Balance (Sum lines C and D1)		34,385.00		(7,501.00)		(15,002.00)		
3. Components of Ending Fund Balance (Form 011)		1,00		(7,501.00)		(10,002.00)		
a. Nonspendable	9710-9719	0.00						
b. Restricted	9740	1.00						
c. Committed		and the second				2		
1. Stabilization Arrangements	9750							
2. Other Commitments	9760	tin an						
d. Assigned	9780							
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	9789				a search a			
2. Unassigned/Unappropriated	9790	0.00	2012000	(7,501.00)		(15,002.00)		
f. Total Components of Ending Fund Balance								
(Line D3f must agree with line D2)		1.00		(7,501.00)		(15,002.00)		

2016-17 First Interim General Fund **Multiyear Projections** Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES				6.5 Sec. 10 Se	and the second	1
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790				220 C 10 C 10 C 1	
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				1. A. C. C. C. C.		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				1. A. S.	New Yorker	5 A. A. A. A.
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				a te star server	
c. Unassigned/Unappropriated	9790				Roding Street	
3. Total Available Reserves (Sum lines E1a thru E2c)			22 - 12 - 17 A - 12			1278 P 2010

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.

Certificated Salaries adjustment is due to reducion of professional development extra pay.

2016-17 First Interim General Fund Multiyear Projections Unrestricted/Restricted

Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection	
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)	
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	4,533,741.00	3.84%	4,708,025.00	-1.38%	4,642,878.00	
2. Federal Revenues	8100-8299	191,657.00	-0.39%	190,907.00	0.00%	190,907.00	
3. Other State Revenues 4. Other Local Revenues	8300-8599	565,167.00	-57.16%	242,130.00	-6,15%	227,245.00	
5. Other Financing Sources	8600-8799	230,238.00	2.69%	236,436.00	1.56%	240,123.00	
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines Al thru A5c)		5,520,803,00	-2,60%	5,377,498.00	-1.42%	5,301,153,00	
B. EXPENDITURES AND OTHER FINANCING USES				0,011,150,00	DOLD SHOULD BE		
1. Certificated Salaries							
a. Base Salaries			NS of George and	1,790,471.00		1,879,395.00	
b. Step & Column Adjustment		Stores as an an		61,526.00	-	29,417.00	
c. Cost-of-Living Adjustment			A COMPANY	0,00		29,417.00	
d. Other Adjustments			Sector Sector S		e se se se se -		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000 1000	1 700 471 00		27,398.00		0.00	
2. Classified Salaries	1000-1999	1,790,471.00	4,97%	1,879,395.00	1.57%	1,908,812.00	
			C DEPARTMENT				
a. Base Salaries				764,455.00		842,094.00	
b. Step & Column Adjustment				77,639.00		12,214.00	
c. Cost-of-Living Adjustment	· ·			0.00		0,00	
d. Other Adjustments				0.00		0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	764,455.00	10.16%	842,094.00	1.45%	854,308.00	
3. Employee Benefits	3000-3999	1,248,452.00	8.54%	1,355,083.00	3.83%	1,406,981.00	
4. Books and Supplies	4000-4999	311,427,00	-0.05%	311,263.00	0.05%	311,413.00	
5. Services and Other Operating Expenditures	5000-5999	1,258,083.00	-8.98%	1,145,054.00	0.56%	1,151,501.00	
6. Capital Outlay	6000-6999	341,238.00	-100.00%	0.00	0.00%	0.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00	
 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses 	7300-7399	0.00	0.00%	0.00	0,00%	0.00	
a. Transfers Out	7600-7629	336,553.00	-81.68%	61,655.00	2.88%	63,430.00	
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)		6,155,129.00	-7.41%	5,698,994.00	1.79%	5,800,895.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)		(634,326.00)		(321,496.00)		(499,742.00)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 011, line F1e)		4,030,884.00		3,396,558.00		3,075,062.00	
2. Ending Fund Balance (Sum lines C and D1)		3,396,558.00		3,075,062.00		2,575,320.00	
3. Components of Ending Fund Balance (Form 011)							
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00	
b. Restricted	9740	1.00		0,00		0.00	
c. Committed							
1. Stabilization Arrangements	9750	0.00		0.00		0.00	
2. Other Commitments	9760	518,756.00		539,517.00		562,391.00	
d. Assigned	9780	0.00		0,00		0.00	
e. Unassigned/Unappropriated		0.00		0,00		0.00	
1. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00	
2. Unassigned/Unappropriated	9790	2,260,036.00	19 19 19 19 19 19 19 19 19 19 19 19 19 1	1,962,997.00		1,430,190.00	
f. Total Components of Ending Fund Balance	,,,,,,	2,200,000.00		1,752,771.00		1,100,100.00	
(Line D3f must agree with line D2)		3,396,558,00		3,075,062.00		2,575,320.00	
				2,012,002.00	Contraction of the second s	20.00	

2016-17 First Interim General Fund Multiyear Projections Unrestricted/Restricted

	Unes	stricted/Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection
Description	Codes	((B)	(C)	(Cols. E-C/C) (D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			and the second second		nest a service	
1. General Fund			and dealer that is			
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00
c. Unassigned/Unappropriated	9790	2,260,036.00		1,970,498.00		1,445,192.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z		観察的ななが	(7,501.00)		(15,002.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			· · · · · · · · · · · · · · · · · · ·			
a. Stabilization Arrangements	9750	0.00		0.00	and the second	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 E2c)		2,874,401.00		2,532,145.00		2,009,529.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		46.70%		44.43%		34.64%
F. RECOMMENDED RESERVES				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		Neglige Call of
1. Special Education Pass-through Exclusions				10.00 And 40		and the second
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):				ALC: NO ADDRESS		1000
a. Do you choose to exclude from the reserve calculation				1.000		
the pass-through funds distributed to SELPA members?	Yes	State Street and		15-1-6-6-6-6-6-6-6-		All the second second
b. If you are the SELPA AU and are excluding special			the state of the	A STREET, STRE		1. 1. 1. 1. 1. 1.
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA					The second	-
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project	ctions)	361,97		362.53	100 C	361.75
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		6,155,129.00		5,698,994.00		5,800,895.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	a is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,155,129.00		5,698,994.00		5,800,895.00
d. Reserve Standard Percentage Level		0,155,125,00		3,090,994.00		3,000,093.00
(Refer to Form 01CSI, Criterion 10 for calculation details)				101		
e. Reserve Standard - By Percent (Line F3c times F3d)		4%		4%		4%
		246,205.16	and a second second	227,959.76		232,035,80
f. Reserve Standard - By Amount		1 8				
(Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)	1	246,205.16		227,959,76		232,035.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sierra-Plumas Joint Unified Sierra County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

46 70177 0000000 Form NCMOE

	Fur	ids 01, 09, an	d 62	2016-17
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	AII	All	1000-7999	6,155,129.00
· · · · · · · · · · · · · · · · · · ·				
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	156,014.00
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	341,238.00
· · ·			5400-5450,	
3. Debt Service	All	9100	5800, 7430- 7439	0.00
	/	5100	1400	
4. Other Transfers Out	All	9200	7200-7299	0.00
Laterfund Transform Out				000 550 00
5. Interfund Transfers Out	All	9300	7600-7629	336,553.00
6. All Other Financing Uses		9100	7699	0.00
6. An Other Financing Oses	All	9200 All except	7651	0.00
7. Nonagency	7100 7100	5000-5999,	4000 7000	325,342.00
	7100-7199	9000-9999	1000-7999	525,542.00
 Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 				
· · · · · · · · · · · · · · · · · · ·	All	All	8710	0.00
· · · · ·	/ WI	<u> </u>		
9. Supplemental expenditures made as a result of a		entered. Must		
Presidentially declared disaster	expenditure	s in lines B, C D2.	1-C8, D1, or	
10. Total state and local expenditures not				
allowed for MOE calculation				4 000 400 00
(Sum lines C1 through C9)			4000 7442	1,003,133.00
D. Plus additional MOE expenditures:			1000-7143,	
1. Expenditures to cover deficits for food services			minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	61,553.00
		entered. Must		·
2. Expenditures to cover deficits for student body activities	expend	itures in lines	A or D1.	
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				5,057,535.00

Sierra-Plumas Joint Unified Sierra County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

46 70177 0000000 Form NCMOE

Section II - Expenditures Per ADA	-	2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		280.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		<u>380.90</u> 13,277.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	4,746,622.62	12,790.68
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,746,622.62	12,790.68
B. Required effort (Line A.2 times 90%)	4,271,960.36	11,511.61
C. Current year expenditures (Line I.E and Line II.B)	5,057,535.00	13,277.86
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.)	MOEI	Met
 F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 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.

First Interim 2016-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

-									
		Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Scription	0100	0100	1000	1000				
ľ.	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	336,553.00		a stand of the South
	Fund Reconciliation						,		
09	CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	. 0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
ł	Fund Reconciliation				ないないなめ				
10	SPECIAL EDUCATION PASS-THROUGH FUND	CARGE STORE SALES						and a standard to be	
	Expenditure Detail		A CONTRACTOR	Service States States		101712000	Colorina Colorina		
	Other Sources/Uses Detail								
	Fund Reconciliation								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00	0.00	0.00		0.00	0.00		
	Fund Reconciliation								an an suit an
12	CHILD DEVELOPMENT FUND								
1	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		「「「「「「「」」
	Fund Reconciliation					0.00	0,00		
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
1	Other Sources/Uses Detail	1			4 - Carl 19	61,553.00	0.00		
1	Fund Reconciliation			Sector Sector Sector					建设的这种管理管理管理
141	DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	······································	0.00			0.00	0.00		
	Fund Reconciliation		:		a second second			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	CARON BACK
15	PUPIL TRANSPORTATION EQUIPMENT FUND	1			1942 - Star				
ł	Expenditure Detail	0.00	0.00			0,00	0.00		
1	Other Sources/Uses Detail					0.00	0.00		
171	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								1417年1月1日(1998年)
1"	Expenditure Detail				公会的操作性 的				
1	Other Sources/Uses Detail					0.00	0,00		
	Fund Reconciliation								
18	SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00		2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00	BODGEDAR (CEAL FOR STATE FOR	and the second state of th	0.00	0.00		
1	Fund Reconciliation						4.000.004		a the second second
19	FOUNDATION SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					Contraction of the second	0,00		医尿管静脉的
201	Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	Contraction of the second							ション 教練項
201	Expenditure Detail				and the second second				さん、社会構成
	Other Sources/Uses Detail			Service and the service of the servi	A State of Acres	0.00	0.00		A CONSTRUCT
L.,	Fund Reconciliation				18 . S. S			Constraints (
21	BUILDING FUND Expenditure Detail	0.00	0.00	Sector Contraction	1. S.				
1	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
1	Fund Reconciliation				, opene storet av				
251	CAPITAL FACILITIES FUND			Sector 1	the states are				
•	Expenditure Detail	0.00	0.00		的现在分词 化	0.00	0.00		
	Other Sources/Uses Detail Fund Reconciliation				的感觉的	0.00	0.00		
301	STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
1	Expenditure Detail	0.00	0.00	CONTRACT OF					
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation			AND A STREET A					
351	COUNTY SCHOOL FACILITIES FUND				27 53374743(b)			<u>就在1973</u> 到 到	1天影响美国王。
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		推进的资源的 。
	Other Sources/Uses Detail Fund Reconciliation				新学家。2010年1月1日 - Art	0.00		1 11111111111	
401	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			a second second	A STATE MARKEN				
1	Expenditure Detail	0.00	0.00				a	1 4 A A A A A A A A A A A A A A A A A A	
	Other Sources/Uses Detail					275,000.00	0.00		
	Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
491	Expenditure Detail	0.00	0.00						
1	Other Sources/Uses Detail				210 C 1 C 1 C 1	0.00	0.00		
	Fund Reconciliation					1			1993、夏秋、夏天
511	BOND INTEREST AND REDEMPTION FUND				DE TRANSFORME				
	Expenditure Detail				S. Barnet	0.00	0.00	A CONTRACTOR OF THE PARTY	Street Sections
1	Other Sources/Uses Detail Fund Reconciliation	Constant Constant			AN INCOME	0.00	0.00		
521	DEBT SVC FUND FOR BLENDED COMPONENT UNITS				5. A. S. A. S. A.				12.23、秋季88.45
[Expanditure Detail				and the second second			N E ANGE	
1	Other Sources/Uses Detail					0,00	0.00	A STATE OF STATE OF STATE	13 学校学校学校
	Fund Reconciliation							1019月1日日日	TANG KANG
531	TAX OVERRIDE FUND Expenditure Detail			100 C 51	· 有限的问题。	1			48 M 1 6 6 6 6 6
1	Other Sources/Uses Detail			10 A		0.00	0.00		國行動或被基
	Fund Reconciliation					· · ·		A A A A A A	
561	DEBT SERVICE FUND		ALC: NO. OF THE OWNER.	(The state of the		ł			
1	Expenditure Detail				N TERRETARY AND	0.00	0.00		
i .	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
571	FOUNDATION PERMANENT FUND								·夏·尔马·哈尔马克
ľ	Expenditure Detail	0.00	0.00	0.00	0.00			的 现在是一个问题。	10月1日1月1日日
ł	Other Sources/Uses Detail						0.00		10年前編8月
ŧ.	Fund Reconciliation							and the second	18.1.3.2.18.16.16
611	CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00		ł		
1	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	_0.00		
	Fund Reconciliation								「同じてたため」がです。
_				and the second					

Siema-Plumas	Joint	Unified
Sierra County		

First Interim 2016-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 70177 0000000 Form SIAI

Description	Direct Costs Transfers In 5750	- Interfund T r ansfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				CONTRACTOR AND INC.
Fund Reconciliation	Į į			Contraction of the	0.00	0.00		
631 OTHER ENTERPRISE FUND	[1	
Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	and the second second	and the second second			Contract of the second	Contraction of the
Fund Reconciliation			Charles and the second	and the second second	0.00	0.00	Contraction of the second	
661 WAREHOUSE REVOLVING FUND				e di stati di stati di st	•		C. C. States and	100 C 10 C 10 C
Expenditure Detail	0.00	0.00						and the second
Other Sources/Uses Detail	0.00	0,00		ters have a s				
Fund Reconciliation				C. C. 206 8 10	0.00	0.00	C (BAS GOOD AND	A COMPANY OF THE OWNER.
671 SELF-INSURANCE FUND							de la calenda de la	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	U.U.		Contract States
711 RETIREE BENEFIT FUND			engels - ne of de l	Sector Contraction				
Expenditure Detail								
Other Sources/Uses Detail				Ale and a second second	0.00			Sector Sector
Fund Reconciliation				200 Sec. (Sec.)	0.00			
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND			Second and the second	ne la cara para			Sector and Sector de	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			A CONTRACTOR OF
Fund Reconciliation	State of the second	1. A		and the second second				
76I WARRANT/PASS-THROUGH FUND				and the second				
Expenditure Detail		Sector Sector			les les qu'au de les			
Other Sources/Uses Detail								
Fund Reconciliation	CARL CARLES	140 (A. 1997) (A. 1997)	Strept Charles				12 Carl 19 - 19	
951 STUDENT BODY FUND		Sector Concession		STATISTICS IN CONTRACTOR				
Expenditure Detail						COST COST		
Other Sources/Uses Detail								
Fund Reconciliation						and the second		A CONTRACTOR OF CONTRACTOR
TOTALS								
	0.00	0.00	0.00	0.00	336,553,00	336,553.00		

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 for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				1 oroom onango	
District Regular		355,28	368.92		
Charter School	[]	0.00	0.00		
	Total ADA	355.28	368.92	3.8%	Not Met
st Subsequent Year (2017-18)					
District Regular		356.00	378.24		
Charter School					
	Total ADA	356.00	378.24	6.2%	Not Met
nd Subsequent Year (2018-19)					
District Regular		356.00	363.48		1
Charter School					
	Total ADA	356,00	363.48	2.1%	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:

Revied estimates and selection of prior year vs. current year ADA.

(required if NOT met)

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. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrolime	ent		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)	1			
District Regular	370	375		
Charter School				
Total Enrollment	370	375	1.4%	Met
1st Subsequent Year (2017-18)				
District Regular	370	377		· ·
Charter School			•	
Total Enrollment	370	377	1.9%	Met
2nd Subsequent Year (2018-19)				met
District Regular	370	376		
Charter School				
Total Enroliment	370	376	1.6%	Met

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 and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. Data should reflect district regular

*Please note for FY 2013-14 unaudited actuals: Line C4 In Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

	P-2 ADA	Enroliment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4*)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2013-14)	351	377	93.1%
Second Prior Year (2014-15)			
District Regular	356	372	
Charter School			
Total ADA/Enrollment	356	372	95.7%
First Prior Year (2015-16)			
District Regular	362	381	
Charter School	0		
Total ADA/Enroilment	362	381	95.0%
		Historical Average Ratio:	94.6%
District's ADA	to Enrollment Standard (historic	al average ratio plus 0.5%):	95.1%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	362	375		
Charter School	.0		1	
Total ADA/Enrollment	362	375	96.5%	Not Met
1st Subsequent Year (2017-18)				
District Regular	362	377		
Charter School				
Total ADA/Enrollment	362	377	96.0%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	362	376		
Charter School			1	
Total ADA/Enrollment	362	376	96.3%	Not Met

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

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

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%. 1a.

Explanation: (required if NOT met) I calculate ADA per school site vs. CS district wide formula

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: csi (Rev 06/07/2016)

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.

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.

	LCFF Rev	/enue		
	(Fund 01, Objects 8011	, 8012, 8020-8089)		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	4,502,234.00	4,533,741.00	0.7%	Met
st Subsequent Year (2017-18)	4,591,273.00	4,708,025.00	2.5%	Not Met
nd Subsequent Year (2018-19)	4,544,099.00	4,642,878.00	2.2%	Not 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:	Both years that are not met is due to slightly higher district ADA and out-of-state funded students.	 	
(required if NOT met)			
1			
		-	

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.

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.

	Unaudited Actua	lls - Unrestricted	
	(Resources	0000-1999)	Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2013-14)	3,314,802.10	4,769,522.61	69.5%
Second Prior Year (2014-15)	3,358,322.01	4,556,101.91	73.7%
First Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
		Historical Average Ratio:	72.9%

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	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):	68.9% to 76.9%	68.9% to 76.9%	68.9% to 76.9%

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.

	(Resources	0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2016-17)	3,502,902.00	5,065,684.00	69.1%	Met
1st Subsequent Year (2017-18)	3,764,885.00	5,245,062.00	71.8%	Met
2nd Subsequent Year (2018-19)	3,853,063.00	5,342,628.00	72.1%	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)

2016-17 First Interim General Fund School District Criteria and Standards Review

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.

	Budget Adoption Budget	First Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01	, Objects 810 <u>0-8299) (Form MYPI, Line A2)</u>			
Current Year (2016-17)	178,837.00	191,657.00	7.2%	Yes
1st Subsequent Year (2017-18)	179,540.00	190,907.00	6.3%	Yes
2nd Subsequent Year (2018-19)	180,580.00	190,907.00	5.7%	Yes
Explanation: (required if Yes)	Budget projections were underestimated slight	ily for all federal programs, Title I, Tr	tie II, and REAP.	· · · · · · · · · · · · · · · · · · ·
,				
Other State Revenue (Fun	d 01, Objects 8300-8599) (Form MYPI, Line A3	3)		
Current Year (2016-17)	474,267.00	565,167.00	19.2%	Yes
1st Subsequent Year (2017-18)	197,984.00	242,130.00	22.3%	Yes
2nd Subsequent Year (2018-19)	183,644.00	227,245.00	23.7%	Yes
Evelo-etter	Original hudget did and in the dia dia line in			
Explanation: -	Original budget did not included College Read	iness Grant and under estimated ST	SRs on Behalf State revenue.	
(required if Yes)				
	-			
	L			
Other Local Revenue (Sun	d 01, Objects 8600-8799) (Form MYPi, Line A4	0		
Current Year (2016-17)	187,792.00			
1st Subsequent Year (2017-18)		230,238.00	22.6%	Yes
2nd Subsequent Year (2018-19)	192,164.00	236,436.00	23.0%	Yes
	[193,175.00 }	240,123.00	24.3%	Yes
Explanation:	Increase for all years is mainly due to Services	provied by Sierra COE		
(required if Yes)		provide by clene doc.	r.	
(
	· · · · · · · · · · · · · · · · · · ·		·····	
Books and Supplies (Fund	01, Objects 4000-4999) (Form MYPI, Line B4)		·	
Current Year (2016-17)	303.858.00	311,427.00	2.5%	No
1st Subsequent Year (2017-18)	281,883.00	311,263.00	10.4%	Yes
2nd Subsequent Year (2018-19)	279,361.00	311,413.00	11.5%	Yes
				1 100
Explanation:	17/18 and 18/19: Establish budget for the purc	hase of chromebooks for income 7th	n graders.	
(required if Yes)		· · ·		
	·			
Services and Other Operation	ng Expenditures (Fund 01, Objects 5000-599	9) (Form MYPI, Line B5)		
Current Year (2016-17)	1,124,893.00	1,258,083.00	11.8%	Yes
1 st Subsequent Year (2017-18)	1,099,648.00	1,145,054.00	4.1%	No
2nd Subsequent Year (2018-19)	1,112,919.00	1,151,501.00	3.5%	No
Explanation: (required if Yes)	To estabish a budget for the College Readines:	s Block Grant and an increase to sch	noois facility budget.	· · · · · · · · · · · · · · · · · · ·
·				

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

DATA ENTRY: All data are extracted or calculated.

•	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Oti	ner Local Revenue (Section 6A)			
Current Year (2016-17)	840,896.00	987,062.00	17.4%	Not Met
1st Subsequent Year (2017-18)	569,688.00	669,473.00	17.5%	Not Met
2nd Subsequent Year (2018-19)	557,399.00	658,275.00	18.1%	Not Met
Total Backs and Supplies and Sa	rvices and Other Operating Expenditur	rea (Section 6A)		
	TYICES ALLU CHIEF CDUTALIITU EADUITUT			
•••	1.428.751.00	1,569,510.00	9.9%	Not Met
Fotal Books and Supplies, and Se Current Year (2016-17) 1st Subsequent Year (2017-18)			9.9% 5.4%	Not Met Not 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.

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. 1a.

Explanation: Federal Revenue	Budget projections were underestimated slightly for all federal programs, Title I, Title II, and REAP.
(linked from 6A	· · ·
if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	Original budget did not included College Readiness Grant and under estimated STSRs on Behalf State revenue.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase for all years is mainly due to Services provied by Sierra COE.
subsequent fiscal years. Re	te or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two asons 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 s within the standard must be entered in Section 6A above and will also display in the explanation box below.
Explanation: Books and Supplies (linked from 6A if NOT met)	17/18 and 18/19: Establish budget for the purchase of chromebooks for income 7th graders.
Evalopotion	To establish a hudget for the College Readiness Block Grant and an increase to schools facility hudget

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

1b.

2016-17 First Interim General Fund School District Criteria and Standards Review

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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	. –	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	186,299,25	0.00	Not Met	.
2.	Budget Adoption Contribution (information only (Form 01CS, Criterion 7, Line 2d)	<i>א</i> [0.00		

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

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 x
 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	46,7%	44.4%	34.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.6%	14.8%	11.5%

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.

	Projected '	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2016-17)	(599,944.00)	5,402,237.00	11.1%	Met
1st Subsequent Year (2017-18)	(313,994.00)	5,306,717.00	5.9%	Met
2nd Subsequent Year (2018-19)	(492,241.00)	5,406,058.00	9.1%	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.

	Ending Fund Balance General Fund	
5 1 M	Projected Year Totals	
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	3,396,558.00	Met
1st Subsequent Year (2017-18)	3,075,062.00	Met
2nd Subsequent Year (2018-19)	2,575,320.00	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.

	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2016-17)	3,744,486.36	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	, D	istrict ADA		
5% or \$66,000 (greater of)	0	to	300	
4% or \$66,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

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

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

* 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.

Yes

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	362	362	362
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):

- 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):	

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Expenditures and Other Financing Uses			
	(Form 011, objects 1000-7999) (Form MYP1, Line B11)	6,155,129.00	5,698,994.00	5,800,895.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
З.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	6,155,129.00	5,698,994.00	5,800,895.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	246,205.16	227,959.76	232,035.80
6.	Reserve Standard - by Amount			
	(\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	246,205.16	227,959.76	232,035.80

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.

	ve Amounts stricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1	General Fund - Stabilization Arrangements	(2016-17)	(2017-18)	(2018-19)
1.	(Fund 01, Object 9750) (Form MYPI, Line E1a)			
2.	General Fund - Reserve for Economic Uncertainties	0.00	0.00	0.00
÷.	(Fund 01, Object 9789) (Form MYPI, Line E1b)			
3.	General Fund - Unassigned/Unappropriated Amount	614,365.00	569,148.00	579,339.00
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.000.000.00		
4.	General Fund - Negative Ending Balances in Restricted Resources	2,260,036.00	1,970,498.00	1,445,192.00
	(Fund 01 Object 0707 if negative for each of recourse 0000 page)			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)			
5.	Special Reserve Fund - Stabilization Arrangements	0.00	(7,501.00)	(15,002.00
•.	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	1	
6.	Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	1	
8.	District's Available Reserve Amount	0.00		
	(Lines C1 thru C7)	2,874,401.00	2,532,145.00	2 000 500 00
9.	District's Available Reserve Percentage (Information only)	2,074,401.00	2,332,145.00	2,009,529.00
	(Line 8 divided by Section 10B, Line 3)	46.70%	44,43%	24 6404
	District's Reserve Standard	40.1070	44,4370	34.64%
	(Section 10B, Line 7):	246,205.16	227,959.76	232,035.80
	Status;	Met	Met	Met

.

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)

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
	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? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	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)?
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:

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
1a. Contributions, Unrestricted General F	und				
(Fund 01, Resources 0000-1999, Object	ct 8980)				
Current Year (2016-17)	(101,689.00)	(102,983.00)	1,3%	1 204 00 1	8.1-4
1st Subsequent Year (2017-18)	66,751.00	(95,421.00)		1,294.00	Met
2nd Subsequent Year (2018-19)	81,616.00	(112,945.00)		162,172.00	Not Met
1b. Transfers In, General Fund *	·····			· · · · · · ·	
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	561,553.00	336,553.00	-40.1%	(225,000.00)	Not Met
1st Subsequent Year (2017-18)	57,638.00	61,655.00	7.0%	4,017,00	Met
2nd Subsequent Year (2018-19)	59,346.00	63,430.00	6.9%	4,084.00	Met
1d. Capital Project Cost Overruns	·				
Have capital project cost overruns occurr general fund operational budget?	ed since budget adoption that may in	pact the		No	
* Include transfers used to cover operating deficits	in either the general fund or any othe	er 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)	Budget 1st adn 2nd subsequent year should have been negative amounts. Increase from unrestricted to support Title I program and cost of technology materials.	student

1b. MET - Projected transfers in 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)

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:	2016-17: Recently had a roof inspection that concluded the roof has at appropriately another five years of life. Therefore, removed the budget.
(required if NOT met)	

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) 1.

S6. Long-term Commitments

Identify all existing and new multiyear commitments1 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.

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.

No

n/a

- a. Does your district have long-term (muttiyear) 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?
- 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.

	# of Years		and Object Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2016
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program			·····	
State School Building Loans		······································		
Compensated Absences	1 Ger	eral Unrestricted Revenue	Annual Manufacture	
	<u> </u>	ierar onresulcted Revende	Accrued Vacation	22,964

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

Image: Constraint of the second se			
TOTAL			
TOTAL: 22,964			
IOTAL: 22,964			
22,964			
22,964			
22,964			

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Certificates of Participation General Obligation Bonds			·	
Supp Early Retirement Program				
State School Building Loans Compensated Absences	16,725	22,964		0

Other Long-term Commitments (continued):

				·
1	1			
				· · · · ·
	1			
		. 1		
	+			•••••••••••••••••••••••••••••••••••••••
				······
Total Annual Payments: Has total annual payment increased over	40			
rotal Annual Payments:	16./25 !	22,964	0	
			V	
rias total annual payment increased over	r prior year (2015-16)?	Yes	M.	N.a.
	·	103	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increaes will be funded with unrestricted funds.		·····	·

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?

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)	
(

n/a

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.

I				
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?			
	• • • • • • • • • • • • • • • • • •			
		No		
4	. If Vee to light the base there also and a light	(
ç				
	budget adoption in OPEB contributions?	N.	•	
	· · ·	No		
		Budget Adoption		
2. 0	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
		1,033,624.00	1,033,624.00	
t:	 OPEB unfunded actuarial accrued liability (UAAL) 	1,033,624.00	1,033,624.00	
c	. Are AAL and UAAL based on the district's estimate or an			
-	 If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? IPEB Liabilities OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL) Are AAL and UAAL based on the district's estimate or an actuarial valuation? If based on an actuarial valuation, indicate the date of the OPEB valuation or A measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) OPEB amount contributed (for this purpose, include premiums paid to (Funds 01-70, objects 3701-3752) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 	Actuarial	Actuarial	
ď	 budget adoption in OPEB liabilities? c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? OPEB Liabilities 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 value OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or A Measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) DOPEB amount contributed (for this purpose, include premiums paid to (Funds 01-70, objects 3701-3752) Current Year (2018-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2017-18) 	on. Jul 01, 2014	Jul 01, 2014	
	1st Subsequent Year (2017-18)	(Form 01CS, Item S7A) 133,535.00 133,535.00 133,535.00	First Interim 133,535.00 133,535.00 133,535.00	
b	OPEB amount contributed (for this purpose, include premiums paid to a s	elf-insurance fund)		
		·		
		0.00	0.00	
		0.00	0.00	
		0.00		
	,	0.00 }	0.00	
C.	,		0.001	
c.	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	· · · · · · · · · · · · · · · · · · ·		
c.	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17)	71,675.00	53,320.00	
c	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Cuπent Year (2016-17) 1st Subsequent Year (2017-18)	· · · · · · · · · · · · · · · · · · ·		
	Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	71,675.00 89,800.00	<u>53,320.00</u> 102,054.00	
	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Cuπent Year (2016-17) 1st Subsequent Year (2017-18)	71,675.00 89,800.00 87,681.00	53,320.00 102,054.00 99,941.00	
	 Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) Number of retirees receiving OPEB benefits 	71,675.00 89,800.00	<u>53,320.00</u> 102,054.00	

\$7B.	Identification of the District's Unfunded Liability for Self-insura	nce Programs
DATA First Ir	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budg term data in items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
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)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
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
3.	 Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2016-17) 1st Subsequent Year (2017-18) 2rd Subsequent Year (2018-19) b. Amount contributed (funded) for self-insurance programs 	Budget Adoption (Form 01CS, Item S7B) First Interim
	Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	
4.	Comments:	

ī.

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.

Statu: Were	s of Certificated Labor Agreements as o all certificated labor negotiations settled as	f the Previous Reporting Period		[,			
		nplete number of FTEs, then skip to	section S8B	<u>No</u>		J		
		inue with section S8A.						
								•
Certif	icated (Non-management) Salary and Be							
		Prior Year (2nd Interim) (2015-16)		ent Year 116-17)		1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
			120	10-11)		(2017-10)		(2010-19)
	er of certificated (non-management) full- quivalent (FTE) positions	24.4		24.4		1	24.4	24.4
1a.	Have any salary and benefit negotiations	s been settled since budget adoption	n?	No		-		
	If Yes, and	the corresponding public disclosure	e documents h	ave been filed with	the COE	complete questions 2 a	nd 3.	
	If Yes, and	the corresponding public disclosur plete questions 6 and 7.						
1b.	Are any salary and benefit negotiations s If Yes, con	till unsettled? aplete questions 6 and 7.		Yes].		
Negoti	ations Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a)), date of public disclosure board m	eeting:	[]		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date), was the collective bargaining agre d chief business official? e of Superintendent and CBO certifi]		· .
3.			:	n/a				
4.	Period covered by the agreement:	Begin Date:] Er	nd Date:			
5.	Salary settlement:			ent Year 16-17)		1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included i projections (MYPs)?	n the Interim and multiyear	•					
		One Year Agreement					I	
	Total cost of	of salary settlement				····-		
	% change i	n salary schedule from prior year						
	Total cost o	or Multiyear Agreement of salary settlement				· · · · · · · · · · · · · · · · · · ·		
	% change i (may enter	n salary schedule from prior year text, such as "Reopener")						
	Identify the	source of funding that will be used	to support mul	tiyear salary comm	itments;			
		· · · · · · · · · · · · · · · · · · ·	<u></u>					······
	[. [

	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	20,600		
		Current Year (201 6- 17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	0
Certificated (Non-management) Health and Welfare (H&W) Benefits Current Year 1. Are costs of H&W benefit changes included in the interim and MYPs? Yes 2. Total cost of H&W benefits 493,775 3. Percent of H&W cost paid by employer 75.0% 4. Percent projected change in H&W cost over prior year 5.0% Certificated (Non-management) Prior Year Settlements Negotlated Since Budget Adoption No If Yes, amount of new costs included in the interim and MYPs if Yes, explain the nature of the new costs:	Current Year	1st Subsequent Year	2nd Subsequent Year	
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits		(2017-18)	(2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	493,775	518,500	544,386
З.	Percent of H&W cost paid by employer	75.0%	77.0%	77.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
·		**************************************	I	
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year			
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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.):

	ENTRY: Click the appropriate Yes or No bu		Agreements as of th	Previous Repo	rting Period." There are no extra	ctions in this section.
Statu: Were	s of Classified Labor Agreements as of th all classified labor negotiations settled as of If Yes, comp If No, contin	e Previous Reporting Period budget adoption? plete number of FTEs, then skip to s ue with section S8B.	section S8C.	No		
Class	ified (Non-management) Salary and Bene	lit Negotiations				
k la sensita i		Prior Year (2nd Interim) (2015-16)	Current Yea (2016-17)	r 	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of classified (non-management) ositions	24.1		25.0	25	.0 25.
1a.	ir res, and is	been settled since budget adoption ne corresponding public disclosure ne corresponding public disclosure ete questions 6 and 7.	documents have be	No an filed with the (been filed with t	COE, complete questions 2 and 3 he COE, complete questions 2-5	3.
1b.	Are any salary and benefit negotiations sti If Yes, comp	I unsettled? lete questions 6 and 7.		Yes		
<u>Vegoti:</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a),	date of public disclosure board mee	eting:			
2b.	Per Government Code Section 3547.5(b), certified by the district superintendent and if Yes, date of	was the collective bargaining agree chief business official? of Superintendent and CBO certifica				
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargainin If Yes, date of	was a budget revision adopted ng agreement? f budget revision board adoption:		n/a		
4.	Period covered by the agreement:	Begin Date:		End Da	te:	
5.	Salary settlement:	_	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
		Dne Year Agreement salary settlement				
		salary schedule from prior year or fultiyear Agreement	· · · · · · · · · · · · · · · · · · ·]		
	% change in :	salary settlement		· · ·		
	•	purce of funding that will be used to	support multiyear s	alary commitmer	ts:	
				••••		
	tions Not Settled	···				
6.	Cost of a one percent increase in salary and	f statutory benefits	Current Year	8,100	tot Subscaucet Vees	and Cubermund Ma
7.	Amount included for any tentative salary sci	nedule increases	(2016-17)	0	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19) 0 0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	114,135	119,842	125,834
3. Percent of H&W cost paid by employer	80.0%	77.0%	76.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
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? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments 	Yes	Yes	Yes
3. Percent change in step & column over prior year			

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

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?

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Yea (2018-19)
No	No	No
Νο	No	No

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.):

	Cost Analysis of District's Labor A	greements - Management/Sup	ervisor/Confidential Employed	es	
DATA in this	ENTRY: Click the appropriate Yes or No section.	button for "Status of Management/S	upervisor/Confidential Labor Agree	ments as of the Previous Reporting Peri	iod." There are no extractions
Statu Were	s of Management/Supervisor/Confident all managerial/confidential labor negotiati If Yes or n/a, complete number of FTEs If No, continue with section S8C.	ions settled as of budget adoption?	evious Reportin <u>g Period</u> <u>No</u>	-	
Mana	gement/Supervisor/Confidential Salary	and Renefit Negotiations			
	、	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of management, supervisor, and ential FTE positions	5.5	4.9	4.9	4.9
1a.		ns been settled since budget adoptio mplete question 2. nplete questions 3 and 4.	n? <u>No</u>		
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 3 and 4.	Yes		
Negoti 2.	ations Settled Since Budget Adoption Salary settlement:		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included projections (MYPs)?	-	No	No	
		of salary settlement	· · · · ·		
Negoti 3.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits	4,800 Current Year	1st Subsequent Year	2nd Subsequent Veer
4.	Amount included for any tentative salary	r schedule increases	(2016-17)	(2017-18)	2nd Subsequent Year (2018-19) 0
lanag lealth	ement/Supervisor/Confidential and Welfare (H&W) Benefits	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2.	Are costs of H&W benefit changes includ Total cost of H&W benefits	ded in the interim and MYPs?	Yes 90,683	Yes 95,216	Yes
3.	Percent of H&W cost paid by employer	ŀ	74.0%	72.0%	<u>99,978</u> 69.0%
4.	Percent projected change in H&W cost of	over prior year	5.0%	5.0%	5.0%
	ement/Supervisor/Confidential ad Column Adjustments	Г	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2. 3.	Are step & column adjustments included Cost of step & column adjustments Percent change in step and column over	Ē	Yes	Yes	Yes
	- ····		···		
	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Are costs of other benefits included in the Total cost of other benefits	e interim and MYPs?	Yes 5,400	Yes 5,400	Yes 5,400

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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	

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.

ADDITIONAL FISCAL INDICATORS

The fe may a	Illowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" and left the reviewing agency to the need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically o	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 98-1, Cash Balance, are used to determine Yes or No)	No
A2.	is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments: (optional)

End of School District First Interim Criteria and Standards Review

STATE OF CALIFORNIA

CALIFORNIA ENERGY COMMISSION

Prop. 39 Energy Expenditure Plan System Energy Expenditure Plan Report



APPLICATION APPROVED

Submission			Tier:	2				Applicant Information
		Expenditure Plans this Fig		17 Grant Amou	unt Requested:	\$263,625.00	Local Education Agency Name:	Sierra-Plumas Joint Unified
ID 1660	Submittal Option:	Multiple-Year (bundled)			ance Available:	\$263,625.00		46701770000000
			· · ·				Mailing Address:	PO Box 955
Energy Planning Reser							City:	Loyalton
Did you request E		(If no, move on to next sect		No contra c			Zip Code:	96118
	-	or Screening and Energy Auc		Amount Spent for Screeni				LEA Authorized Depresentative
	Budget for Pro	position 39 Program Assistar		Amount Spent for Progra				LEA Authorized Representative
		Budget for Energy Mana Budget for Training Tot		Amount Spent for End	nt for Training:			Merrill M. Grant
				Anount sper				Superintendent
nergy Manager and T	raining	101	tals:		Totals:			5309931660
	-						Email:	mgrant@spjusd.org
		Funds Requested in this Exp		Amount Requesting for End				Project Manager
		39 funds for energy related	training costs? No	Amount Requestin	g for Fraining:		Name:	Matt Delp
summary of Schools/S	ones	Total Project Cost	Propostion 39 Shar	re				Project Development Manager
	Estimated To		\$263,625.00	Summation is for 1 School	7			5184060734
ob Creation Benefits I			,				Email:	mdelp@smartwattinc.com
Type of Project	Budget	Estimated Direct Job-Yea	urs Created			·		i
	\$263,625.00	1.48	is created	Please list any state-certified apprentic	esnip programs be	ang usea:		
Energy Efficiency Renewable Generation	\$203,025.00	1.40	-					
Distributed Energy			-					
Distributed Lifergy		Total: 1.48	-					
			-					
	Budget	Estimated Apprenticeship Job	-Years Created	Will this project be subject to a commu				
Apprenticeship Information				workforce agreement, or other mechan	ism that defines p	roject co-benefits?		
			-					
Other Trainee P	Position Title	Estimated Other Trainee J	obs Created					
			-					
			-					
			-					
			-					
			-					
olf Contifications		Total:	-					
elf-Certifications —						·		
	-	uidelines regarding Eleigible		ation Considerations.				
		ding Sequencing of Facility Ir	-					
		the eligible energy project(s)						
				I to the best of the LEA's knowledge.				
		vironmental Quality Act (CEC						
		val as applicable pursuant to	•	ions, litle 14.				
		ditures are subject to financi	ai audit requirements					
		I reporting requirements.						
Authorized Reg	presentative:	Merrill M. Gr	ant	Date: 9/15/2016 Bundled SI	R: 1.05	Version 5		

Site Informatio

Project Start Date: Completion Date: Local Education Agency: LEA CDS Code: School/Site Name: School/Site CDS Code: School/Site Mailing Address:	Sierra-Plumas Joint Unified 46701770000000 School or Site Information Downieville School 46701770000000		Square Footage of School/Sit Average Peak Demand (kW Total Annual Electric Use (kWH Total Annual Electric Charges (\$ Total Annual Gas Use (therms Total Annual Gas Charges (\$ Total Annual Propane Use (gals Total Annual Propane Charges (\$ Total Annual Propane Charges (\$	(): 104,784 (): \$22,305.00 (): (): (): (): (): (): (): ():	3			Reminde		ol/Site includes	Prop. 39 Ene Energy Expe December 5,	IIA ENERG rgy Expendit nditure Plan 2016 - Page es, please inclue entation.	ure Plan Sys Report e 2 of 2	stem
Zip Code:	95936		Total Annual Fuel Oil Charges (\$	5): \$4,801.00					W/SF		Therms	/SF	.31 Ga	ls/SF
	Energy Efficiency Project S	ummory	Energy Bill Fiscal Yea					4.56	S kWh/SF	:	Cost/SF		\$.44 Co	st/SF
			Electric Utilit	y: PG&E				\$.97	7 Cost/SF					
6	Combination Calculator and A	Audit	Electric Utility Account	#: 3971236550-9,	66909818	15-6		En	ergy Costs/SF	/Year: \$1.4	41 Ei	nergy Use(Kbtu)/SF/Year:	81.88
Proposition 39 Share to be used for Measure Implementation (\$):	\$263 625 00		Gas Utilit	y:										
measure implementation (\$).	4203,023.00		Gas Utility Account	#:									Versio	on 5
Energy Efficiency Measure		Descrip e existing diesel boiler at Downieville	tion school is replaced with a new high efficienc	Demand Savings (kW) y and	Annual Electric Savings	Annual Nat. Gas Savings	Annual Propane Savings	Annual Fuel Oil Savings 347	Annual Energy Cost Savings (\$) \$768.00	Measure Cost (\$) \$148,764.00	Rebates (\$)	Other Non- Repayable Funds (\$)	Total Leveraged Funding (\$	
Lighting- Interior Fixture Retrofit	equivalent output pro Retrofit troffers in the	opane fueled one	ace incandescent and CFL lamps with LED	-	41,541				\$8,839.00	\$89,050.00				1.77
Lighting- Exterior Fixture Retrofit	The exterior fixture t	bulbs will be replaced with new LED to	wist and pin bulbs.		6,364				\$1,354.00	\$3,547.00				5.74
Lighting Controls	Add motion sensing I	light controls	· · ·		6,607				\$1,406.00	\$22,264.00				.71
selected in coordination with the Si School whereas the County Office boiler at Downieville school is repla replacing incandescent and CFL la	a Plumas Joint Unified Schoo ices from Liberty Utilities. There ing on a problematic and antio ierra Plumas County Office of of Ed. EEP includes measure aced with a new high efficiency amps with LED bulbs, replacing	Prefore reducing energy usage a quated diesel boiler to provide l Education located at the Loyal es only at the Loyalton Element by and equivalent output propan ing HPS fixtures inside of the Mu	at Downieville School would result in heating to its students which is way	n higher dollar sav beyond its Useful order to avoid dou n terms of the mea e upgrade is prop opy style fixtures,	ings than i Life.3) Th ble-dippin sures incl osed at Do replacing	if the sam e selected g between uded in th ownieville Interior Ex	e usage re I measures I the meas e Sierra-PI School incl kit signs an	duction wo s at the Dov ures select umas Joint luding retro d "frog eye	uld have take wnieville Sch ed by the two Unified Sch fitting recess " fixtures loc	en place at ei ool of the Sie o LEAs. This ool District's sed troffers in ated inside of	ther Loyalton erra Plumas S plan is includ EEP. It is pro the hallway v the Multi-Put	Elementary/H ichool District ing measures posed that the vith new 36 war rpose room w	lighshcool.2 have been only at Dow e existing die att LED fixtur vith new LED) nieville esel res,
Site Project Summary							* ~~~~							
Site Project Summary Total Demai	nd Savings	Total Annual Fuel O	Dil Savings 347	I	otal Prop 3	9 Share	\$263.6	625.00						
	•	_	•	T Savings-to-inve	-		\$263,6	1.05						
Total Demai	ric Savings 54,512	Total Annual Cos	U	Savings-to-invo	-	tio (SIR)	\$263,6							

SIERRA COUNTY OFFICE OF EDUCATION SIERRA -PLUMAS JOINT UNIFIED SCHOOL DISTRICT

PO Box 955 Beckwith Road Loyalton, California 96118

Merrill M. Grant, Ed.D. Superintendent
 Phone:
 (530) 993-1660

 FAX:
 (530) 993-0828

 Email:
 mgrant@spjusd.org

Sierra-Plumas Joint Unified School District Local Plan for College Readiness Block Grant

Submitted for Board of Trustee Approval December 13, 2016

As a condition for expenditure of the \$75,000.00 College Readiness Block Grant funding allocation, the Sierra-Plumas Joint Unified School District proposes the following programs as appropriate for services to unduplicated pupils to ensure college readiness:

- Academic advising period infused into master high school schedule.
- Four-year course planning sessions with every high school student.
- A-G course completion audits for every student.
- Scholastic Aptitude Test preparation courses for students.
- Multiple college campus tours throughout California and northern Nevada.
- Advanced Placement courses offered throughout master schedule.
- "Future Focus" class has emphasis on college research and selection.
- "College Night" held annually at Loyalton High School.
- Financial Aid night held in Sierra County for all high school students.
- Feather river College "Cash for College" offered as a option for students
- Senior Issues Class infused in master schedule with college application/choice around career aspiration built into curriculum
- Numerous other opportunities for career exploration including field trips, guest speakers, and multiple scholarship offerings.

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT December 13, 2016 Downieville School, 130 School Street, Downieville CA 95936 5:00 PM CLOSED SESSION 6:00 PM REGULAR SESSION

This meeting will be available for videoconferencing at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118 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-

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

- A. CALL TO ORDER (Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA
- D. PUBLIC COMMENT FOR CLOSED SESSION

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

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

 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 Unrepresented Employees: Classified Employees Confidential Employees Administrative Employees

The Board of Trustees will then move into Closed Session to discuss the following item:

- 2. Public Employee Discipline/Dismissal/Release (Cal. Govt. Code § 54954.5)
- E. CLOSED SESSION
- F. RETURN TO OPEN SESSION
- G. RECESS TO SIERRA COUNTY BOARD OF EDUCATION MEETING AT 6 PM
- H. RECONVENE
- I. REPORT OUT FROM CLOSED SESSION

ANNUAL ORGANIZATIONAL MEETING

BOARD ORGANIZATION

1. OATH OF OFFICE The Superintendent shall give the Oath of Office to the following Trustees:

- a. Patty Hall, Trustee Area 1
- b. Tim Driscoll, Trustee Area 2

2. Election of Officers for 2017

The Superintendent will call for the election of a President. After the election is completed, the Superintendent will turn the meeting over to the newly elected President. The President will then call for the election of the Vice-President and the Clerk of the Board.

- a. President
- b. Vice-President
- c. Clerk
- 3. The President will Appoint Board Representatives to the Following Committees:
 - a. Nominate and Appoint Two Board Members to Facility Committee Currently: DRISCOLL/HALL
 - b. Nominate and Appoint Two Board Members to Negotiations Committee Currently: DRISCOLL/HALL
 - c. Nominate and Appoint Two Board Members to Transportation Committee-West Side Currently: HALL/WRIGHT
 - d. Nominate and Appoint Two Board Members to Transportation Committee-East Side Currently: DRYDEN/MOORE
- Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2017^^
- J. RECESS TO CONTINUATION OF SIERRA COUNTY BOARD OF EDUCATION MEETING
- K. RECONVENE
- L. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent's Report
 - a. Loyalton Elementary School Roof Report**
 - b. Storage Shed Update
 - 2. Business Report
 - a. Account Object Summary-Balances through 11/30/16**
 - b. Third Month Enrollments for the 2016-2017 School Year**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Agenda Sierra-Plumas Joint Unified School District Governing Board Agenda December 13, 2016

- c. The Sierra-Plumas Joint Unified School District Office will be closed for
 Winter Break from December 23, 2016, through January 2, 2017.
- 3. Staff Reports (5 minutes)
- 4. SPTA Report (5 minutes)
- 5. Board Members' Report (5 minutes)
- 6. Public Comment -
 - A. 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 <u>35145.5;</u> Bylaw 9322; Government Code <u>54954.3</u>)
 - Current location
 - Videoconference location
 - B. Opportunity to comment on the Conflict of Interest Code Amendment**

M. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held November 8, 2016**
- 2. Approval of Board Report Checks Dated 11/01/16 through 11/31/2016**
- 3. Appointment of 2016-17 Basketball Coaches Grades 7-8:
 - Dean Morgan (7th grade boys)
 - Louis Siqueido (8th grade boys)
 - Jason Richards (8th grade girls)
- N. ACTION ITEMS
 - 1. New Business
- 1617-96 Approval of Assignment of Thomas Potter, Plant Maintenance Worker, 1.0 FTE, Downieville School, effective January 3, 2017
- 1617-97 Approval of Classified Salary Schedule, effective January 1, 2017**
- 1617-98 Adoption of 2016-2017 First Interim Actuals and Criteria & Standards Report as of October 31, 2016** (Asquith)
- 1617-99 Approval of California Energy Commission Proposition 39 Program Energy Expenditure Plan Report (SmartWatt)**
- 1617-100 Approval of College Readiness Block Grant Plan**
- 1617-101 Approval of Small Concession Stand Structure Construction (less than 250 sq. ft.)
- 1617-102 The Board is Asked to Acknowledge the 1979 Ford Pickup Vehicle ID F25BPEJ8168 as surplus property valued at less than \$2,500.

3

Sierra-Plumas Joint Unified School District Governing Board Agenda December 13, 2016

1617-103 The Board is Asked to Acknowledge the 1991 Toyota Wagon Vehicle ID JT2AE94VXM3014825 as surplus property valued at less than \$2,500.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

- 1617-104 Approval of Board Policy 3541.2, Transportation for Students with Disabilities, revision^^
- 1617-105 Approval of Administrative Regulation 4217.11, PreRetirement Part-Time Employment^^
- 1617-106 Approval of Administrative Regulation 5125.3, Challenging Student Records, revision^^
- 1617-107 Approval of Administrative Regulation 6143, Courses of Study, revision^^
- 1617-108 Approval of Board Policy, Administrative Regulation and Exhibit (1), (2) 6173, Education for Homeless Children, revision^^
- 1617-109 Approval of Board Bylaw, Exhibit 9323.2, Actions by the Board, revision^^
- O. ADVANCED PLANNING
 - Next Regular Board Meeting will be held on January 10, 2017, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
 - 2. Suggested Agenda items
 - a. Superintendent/District Goals
- P. ADJOURN

Min M. Mt

Dr. Merrill M. Grant, Superintendent

**enclosed*handout^^County agenda backup

4

SIERRA COUNTY BOARD OF EDUCATION SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING SCHEDULE YEAR 2017

The meetings are held on the second Tuesday of the month.

JANUARY 10, 2017	109 Beckwith Road, Loyalton CA
FEBRUARY 14, 2017	130 School Street, Downieville CA
MARCH 14, 2017	109 Beckwith Road, Loyalton CA
APRIL 11, 2017	130 School Street, Downieville CA
MAY 9, 2017	109 Beckwith Road, Loyalton CA
JUNE 13, 2017	130 School Street, Downieville CA
JULY 11, 2017	109 Beckwith Road, Loyalton CA
AUGUST 8, 2017	130 School Street, Downieville CA
SEPTEMBER 12, 2017	109 Beckwith Road, Loyalton CA
OCTOBER 10, 2017	130 School Street, Downieville CA
NOVEMBER 14, 2017	109 Beckwith Road, Loyalton CA
DECEMBER 12, 2017	130 School Street, Downieville CA

The Sierra County Board of Education regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings are held in Loyalton, CA, unless otherwise decided by the Board President.



Sierra- Plumas Joint School District



Loyalton Elementary School 109 Beckwith Street Loyalton, CA 96118



October 5, 2016

Ms. Rose Asquith Office Manager Sierra-Plumas Joint USD 109 Beckwith Street Loyalton, CA 96118

Dear Ms. Asquith:

On October 25, 2016 MB Technology was invited to assess Roof(s) at Loyalton Elementary School. Special Education Building Multi-Purpose Building

All recommendation and repairs are from the guideline of National Roofing Contractor Association (NRCA) or Western States Roofing Contractor Association (WSRCA)

As part of our service we can offer the following at no charge to our clients.

- 1. Preparation of a generic non-proprietary CSI Formatted Roofing Specification, this will include other manufacturer's products.
- 2. Inspection during the application to ensure compliance with specification.
- 3. I will be present at job walk to answer any question contactors have on the specification or job detail.

The results of the assessments are included in the following. Thank you for the opportunity to perform this assessment for you. If you have any questions, please do not hesitate to contact me.

Sincerely yours. John Stahl

Senior Technical Representative MBTechnology 188 S.Teilman Ave. Fresno, CA 93706-1334 U.S.A P: 800-621 9281 ext 112 / F: 559-233 4607 /C: 559-779-5751 www.mbtechnology.com

CC: Brittany Hernandez, Customer Care



ROOF ASSESSMENT REPORT

Schools	Buildings(S)	ROOF MEMBRANE	REPAIR	RE-ROOF	FIELD SQUARE FOOTAGE
Loyalton Elementary School	Special Education	Shingles	Yes	No	5,000
	Multi-Purpose	Cap sheet	Yes	No	22,500
Total					27,500

OBSERVATIONS:

Special Education

- 1. Trim limb and branches away from roof
- 2. Seal membrane at top of dormer
- 3. Reseal soil pipes

Multi-Purpose

- 1. Reseal soil pipes
- 2. Lifting of roof edge to be sealed
- 3. Reseal pitch pockets



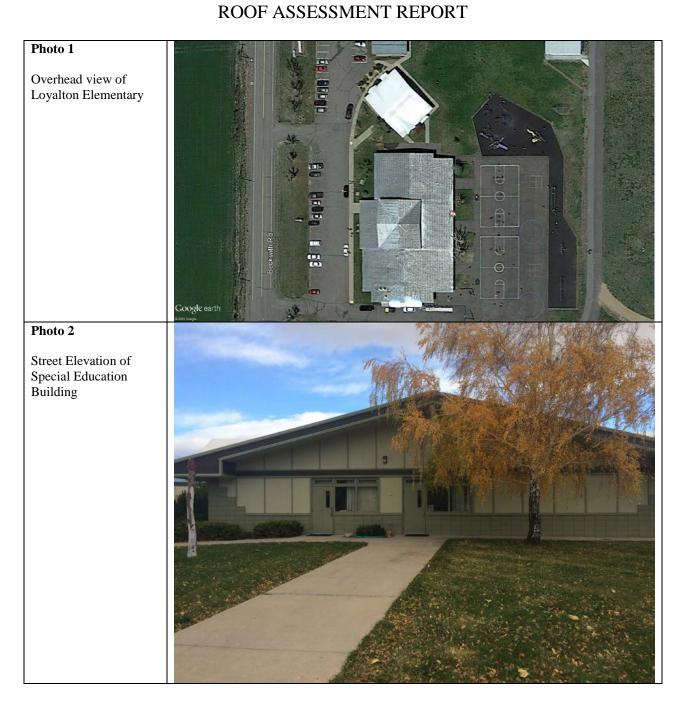








Photo 5	
It appears that the seam were the 2 roof come together is cracking and could allow water intrusion.	
MBT recommends that a sealant be applied in these areas.	
Photo 6 No sealant at soil vent could be allowing infiltration of water.	







Photo 9 Soil vent pipe needs to be resealed. Photo 10 Area of the edge is lifting which could allow water incursion This could be resealed with a small propane torch such as used in plumbing.



Photo 11 Pitch pocket are a constant maintenance Item, if neglected they could allow water infiltration. Openings at eye bolt CITAL MARKEN Photo 12 Closer view of pitch pockets

Account Object Summary-Balance

Object	Description	ı	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
nd 01 - General FD							
1100	Teachers Salaries		1,553,875.00	1,553,875.00	976,259.34	451,353.70	126,261.96
1105	Per Diem - Same Day Travel					18.00	18.00
1115	Extra Duty Hourly					3,270.00	3,270.00
1120	Certificated Substitutes		22,589.00	22,589.00		13,390.00	9,199.0
1300	Certificated Superv/Admin Sala		215,062.00	215,062.00	125,452.46	89,637.90	28.3
1310	Teacher In Charge/Head Teacher		16,002.00	16,002.00	7,000.00	3,000.00	6,002.0
1900	Other Certificated Salaries		38,115.00	38,115.00	22,233.75	15,881.25	.0
		Total for Object 1000	1,845,643.00	1,845,643.00	1,130,945.55	576,550.85	138,146.6
2100	Instructional Aides Salaries		176,965.00	176,965.00	127,330.80	46.000.38	3,633.8
2200	Classified Support Salaries		289,512.00	289,512.00	127,812.23	114,722.09	46,977.6
2201	Bus Driver		56,298.00	56,298.00	25,530.32	15,407.14	15,360.5
2205	Per Diem - Same Day Travel		,	,		53.00	53.0
2220	Classified Support Substitute		7,062.00	7,062.00		8,338.76	1,276.7
2300	Classified Sup/Admin Salaries		82,241.00	82,241.00	47,658.94	34,672.10	90.0
2400	Clerical & Office Salaries		136,355.00	136,355.00	86,621.77	51,051.30	1,318.0
2900	Other Classified Salaries		23,729.00	23,729.00	15,503.37	6,305.67	1,919.9
		Total for Object 2000	772,162.00	772,162.00	430,457.43	276,550.44	65,154.1
3101	State Teachers Retirement Syst		299,139.00	299,139.00	131,151.09	64,660.31	103,327.6
3102	State Teachers Retirement Syst		5,450.00	5,450.00	1,343.02	539.87	3,567.1
3201	Public Employees Retirement Sy		8,031.00	8,031.00	5,622.19	2,428.95	20.1
3202	Public Employees Retirement Sy		84,436.00	84,436.00	51,480.31	31,387.31	1,568.3
3212	Pers Pickup-Classified Employe		5,644.00	5,644.00	3,417.82	2,225.55	.6
3311	OASDI-Certificated Positions		4,963.00	4,963.00	2,317.49	1,349.05	1,296.4
3312	OASDI-Classified Positions		46,533.00	46,533.00	24,972.97	16,066.32	5,493.7
3321	Medicare-Certificated Position		25,557.00	25,557.00	14,232.26	7,796.37	3,528.3
3322	Medicare-Classified Positions		11,112.00	11,112.00	6,003.79	3,828.78	1,279.4
3401	Health & Welfare -Certificated		352,373.00	352,373.00	275,871.89	125,245.11	48,744.0
3402	Health & Welfare-Classified Po		138,921.00	138,921.00	78,013.81	58,720.27	2,186.9
3501	State Unemployment Insurance-C		1,340.00	1,340.00	565.46	943.29	168.7
3502	State Unemployement Insurance-		541.00	541.00	215.35	124.75	200.9
3601	Workers' Compensation Insuranc		71,835.00	71,835.00	40,489.68	20,854.32	10,491.0
3602	Workers' Compensation Insuranc		29,823.00	29,823.00	16,099.52	10,266.92	3,456.5
3901	Other Benefits, Certificated P		72,354.00	72,354.00		30,678.34	41,675.6
3902	Other Benefits, Classified Pos					1,956.00	1,956.0
		Total for Object 3000	1,158,052.00	1,158,052.00	651,796.65	379,071.51	127,183.8

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Page 1 of 4

006 - Sierra-Plumas Joint Unified School District

Generated for Adrienne Garza (ABALL), Dec 6 2016 12:51PM

Account Object Summary-Balance

4200 Books Other Than Textbooks 113.53 79.97 193 4300 Class Mati and Supples 28.97300 26.973.00 7.265.10 12.042.06 7.665 4301 Class Consumable Mati 5.000.00 5.000.00 1.351.47 7.996.67 4.348 4302 Class Paper/Toner 9.500.00 9.500.00 852.70 6.507.97 2.438 4303 Other Student MAS 21.825.00 21.825.00 4.388.81 7.106.33 10.822 4330 Other Student MAS 22.8500.01 16.422.00 7.640.3 5.500.98 9.766 4350 Vehicle Maint MAS 25.800.00 25.119.42 82.84 19.954 4351 Vehicle FUEL 25.555.00 25.481.00 114.476.69 37.023.47 24.989 5100 Subagreement for Services 176.461.00 114.476.69 37.023.47 24.989 5300 Dues & Membership 1.327.00 1.327.00 1.327.60 1.327.60 1.327.60 6.983.00 6.983.00 6.983.00 6.98	Object	Descriptio	n	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
4200 Books Other Than Textbooks 113.53 79.97 193 4300 Class Maft and Supplies 26.97.30 26.97.30 7.265.10 12.042.05 7.665 4301 Class Consumable Matt 5.000.00 5.000.00 1.51.47 7.996.67 4.348 4302 Class Paper/Toner 9.500.00 5.001.00 552.70 6.507.97 4.348 4302 Custodial Grounds Supplies 42.495.00 42.495.00 46.018.92 28.650.13 6.225 4330 Otfice Stupplies 16.492.00 16.402.00 764.03 5.900.98 9.766 4350 Vehicle Maint, M&S 25.550.00 25.550.00 24.189.10 4.706.52 3.370 4400 Non-Capital Equipment (Up to \$ 30.148.00 30.148.00 2.057.88 41.055.88 12.957 5100 Subagreement for Services 176.461.00 114.477.69 37.02.347 24.989 5200 Travel & Conferences 44.642.00 44.642.00 11.675.23 14.633.07 18.33 540	nd 01 - General FD	(continued)						
4300 Class Marl and Supplies 26,973.00 7,265.10 12,042.06 7,665 4301 Class Consumable Marl 5,000.00 5,000.00 1,351.47 7,966.67 4,348 4305 Other Studert M&S 21,825.00 42,365.00 42,365.00 6,507.97 2,433 4305 Other Studert M&S 21,825.00 42,485.00 42,485.00 6,618.92 28,560.13 6,227 4330 Office Supplies 16,492.00 126,495.00 424,980.00 28,500.00 5,119.42 825,564 19,954 4351 Vehicle Maint. M&S 25,525.00 25,525.00 24,189.10 4,706.52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148.00 30,148.00 2,057.88 41,665.88 12,975 5100 Subagreement for Services 176,461.00 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 41,652.52 42,691 1,575.3 14,630.97 13,335 5300 Dues & Membership <	4100	Textbooks		100,000.00	100,000.00	35,908.64	72,298.09	8,206.7
4301 Class Consumable Matri 5.000.00 1.31.47 7.996.67 4.448 4302 Class PaperToner 9.500.00 552.70 6.507.97 2.438 4302 Other Student M&S 21.825.00 21.825.00 4.388.81 7.106.33 10.327 4320 Custodial Grounds Supplies 42.495.00 6.618.92 29.680.13 6.628.92 4330 Vehicle Maint. M&S 25.900.00 25.900.00 5.119.42 825.84 19.954 4331 Vehicle Maint. M&S 25.525.00 25.525.00 24.189.10 4.706.52 3.370 4400 Non-Capilal Equipment (Up to S 303.888.00 303.888.00 88.328.60 188.242.24 27.928 5100 Subagreement for Services 176.461.00 144.492.00 11.475.23 14.600.97 18.333 5400 Insurance-Fire, liability, etc 550.000.0 550.000.0 550.003.05 2.993.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 6.933.00 <td>4200</td> <td>Books Other Than Textbooks</td> <td></td> <td></td> <td></td> <td>113.53</td> <td>79.97</td> <td>193.5</td>	4200	Books Other Than Textbooks				113.53	79.97	193.5
4302 Class PaperToner 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 9,500.00 4,388.81 7,108.33 10,327 4330 Other Stupplies 42,495.00 42,495.00 4,495.00 6,619.92 29,360.13 6,225 4330 Office Supplies 16,492.00 16,492.00 764.03 5,960.98 9,766 4330 Vehicke Hult 25,525.00 25,525.00 24,189.10 4,705.52 3,37 4400 Non-Capital Equipment (Up to \$ 30,148.00 303,485.00 88,325.60 88,325.60 188,422.42 27,266 5100 Subagreement for Services 176,461.00 176,461.00 14,437.69 37,023.47 24,969 5200 Travel & Conferences 44.642.00 11,675.23 14,630.97 18,333 5400 Insurance-Frei, liability, etc 55,080.00 60,175.69 23,715.45 6.291 5520 Garbage 12,813.00 64,174.41 4,852.62<	4300	Class Mat'l and Supplies		26,973.00	26,973.00	7,265.10	12,042.06	7,665.
4305 Other Student M&S 21,825,00 21,825,00 24,388,81 7,108,33 10,327 4320 Custodial Grounds Supplies 42,495,00 42,495,00 6,618,92 29,650,13 6,223 4330 Office Supplies 16,492,00 16,492,00 764,03 5,960,98 9,766 4350 Vehicle Mait, M&S 25,900,00 25,900,00 5,119,42 825,84 19,964 4351 Vehicle Mait, M&S 25,900,00 25,900,00 2,057,88 41,065,68 12,975 4400 Non-Capital Equipment (Up to \$ 30,148,00 30,148,00 2,057,88 41,065,68 12,975 5100 Subagreement for Services 176,461,00 176,461,00 116,475,23 14,630,97 18,335 5400 Insurance-Fire, liability, etc 55,080,00 55,080,00 53,080,08 2,944,84 2,4756 5510 Power 59,080,00 55,080,00 13,272,01 1,327,06 6,071 5530 Water 64,300,00 64,300,00 64,300,00 54,418 <td>4301</td> <td>Class Consumablel Mat'l</td> <td></td> <td>5,000.00</td> <td>5,000.00</td> <td>1,351.47</td> <td>7,996.67</td> <td>4,348.</td>	4301	Class Consumablel Mat'l		5,000.00	5,000.00	1,351.47	7,996.67	4,348.
4320 Custodial Grounds Supplies 42,495,00 42,495,00 6,618,92 29,650,13 6,222 4330 Office Supplies 16,492,00 764,03 5,900,98 9,766 4350 Vehicle Kult. 25,900,00 25,900,00 25,900,00 25,926,00 24,189,10 4,706,52 3,370 4400 Non-Capital Equipment (Up to S 30,148,00 30,148,00 2,057,88 41,065,68 12,975 5100 Subagreement for Services 176,461,00 176,461,00 114,437,69 37,023,47 24,999 5200 Travel & Conferences 44,642,00 44,042,00 11,875,23 14,630,97 18,333 5400 Insurance-Fire, liability, etc 55,080,00 55,080,00 55,080,00 60,175,69 23,715,45 6,291 5530 Power 90,183,00 64,350,00 45,147,48 14,852,52 4,350 5540 Popane 66,000,00 65,000,00 52,494,85 26,001,5 10,000 5550 Miscellaneous Utilities 15,500,00	4302	Class Paper/Toner		9,500.00	9,500.00	552.70	6,507.97	2,439.
4330 Office Supplies 14,492,00 16,492,00 764,03 5,980,98 9,766 4350 Vehicle Maint. MAS 25,900,00 25,925,00 25,925,00 24,189,10 4,706,52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148,00 301,48,00 2,657,80 24,189,10 41,005,68 12,975 Total for Object 4000 303,888,00 303,888,00 303,888,00 88,328,60 188,242,24 27,286 5100 Subagreement for Services 176,461,00 114,475,69 37,023,47 2,4999 5200 Travel & Conferences 44,642,00 41,075,23 14,630,97 18,335 5300 Dues & Membership 13,27,00 1,327,00 1,327,60 6,983,00 6,983 2,049 5510 Power 90,183,00 90,183,00 64,450,00 14,474,84 14,852,52 4,350 5530 Water 64,350,00 65,900,00 55,900,00 52,92,91 1,070,29 5000 5500 Micellancuiu Lilites 15,500	4305	Other Student M&S		21,825.00	21,825.00	4,388.81	7,108.33	10,327.
4350 Vehicle Maint. M&S 25,900,00 25,900,00 5,119,42 825,84 19,954 4351 Vehicle FUEL 25,552,00 25,525,00 24,183,10 4,706,62 3,3,70 4400 Non-Capital Equipment (Up to \$ 30,148,00 30,148,00 20,57,88 41,065,68 12,975 5100 Subagreement for Services 176,461,100 176,461,00 114,437,69 37,023,47 24,989 5200 Travel & Conferences 44,642,00 44,642,00 14,675,23 14,630,09 6,983,00 6,983 6,993 6,993 6,993	4320	Custodial Grounds Supplies		42,495.00	42,495.00	6,618.92	29,650.13	6,225.
4351 Vehicle FUEL 25,525.00 24,198.10 4,706.52 3,370 4400 Non-Capital Equipment (Up to \$ 30,148.00 30,148.00 2,057.88 41,065.68 12,975 5100 Subagreement for Services 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,983.00 6,983 5400 Insurance-Fire, liability, etc 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5510 Power 90,183.00 12,813.00 54,94.16 1,247.56 6,071 5530 Water 64,350.00 65,000.00 52,499.85 2,500.15 10.000 5500 Rentals, Leases & Repairs 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 2,500.00 2,500.00 1,200.00 800.00 5000	4330	Office Supplies		16,492.00	16,492.00	764.03	5,960.98	9,766
4400 Non-Capital Equipment (Up to \$ Total for Object 4000 30,148.00 30,148.00 2,057.88 41,065.68 12,975 5100 Subagreement for Services 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 41,642.00 11,4737.69 37,023.47 24,999 5300 Dues & Membership 1,327.00 1,327.00 1,327.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 6,983.00 5,080.00 55,080.00 55,080.00 55,080.00 55,080.00 56,083.00 6,0175.69 22,715.45 6,0271 5520 Garbage 12,813.00 12,813.00 12,813.00 12,813.00 54,417.48 14,482.52 4,355.00 10,000 52,499.85 2,500.15 10,000 5540 Propane 65,000.00 15,200.00 15,324.49 2,267.29 80,454 5640 Propane 2,500.00 1,200.00 800.00 500 500 500	4350	Vehicle Maint. M&S		25,900.00	25,900.00	5,119.42	825.84	19,954
Total for Object 4000 303,858.00 303,858.00 88,329.60 188,242.24 27,266 5100 Subagreement for Services 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 41,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.00 6,983.00 6,983 5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6.071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5500 Miscellaneous Utilities 15,500.00 15,260.00 1,201.00 800.00 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5810	4351	Vehicle FUEL		25,525.00	25,525.00	24,189.10	4,706.52	3,370.
5100 Subagreement for Services 176,461.00 176,461.00 176,461.00 114,437.69 37,023.47 24,999 5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,983.00 6,983 5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5520 Garbage 12,813.00 12,813.00 54,494.16 1,247.56 6,071 5530 Water 64,500.00 65,000.00 52,499.85 2,500.15 10,000 5540 Propane 65,000.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 2,500.00 2,500.00 2	4400	Non-Capital Equipment (Up to \$		30,148.00	30,148.00	2,057.88	41,065.68	12,975.
5200 Travel & Conferences 44,642.00 44,642.00 11,675.23 14,630.97 18,335 5300 Dues & Membership 1,327.00 1,327.00 1,327.00 6,983.00 6,993.00 6,973.00 1,00.00			Total for Object 4000	303,858.00	303,858.00	88,329.60	188,242.24	27,286
5300 Dues & Membership 1,327.00 1,327.00 1,327.60 6,983.00 6,983.00 5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 55,080.00 54,94.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 66,000.00 55,000.00 15,020.00 13,929.71 1,070.29 500.00 5500 Miscellaneous Utilities 14,512.00 15,500.00 15,924.99.85 2,500.15 10,000.00 5600 Rentals, Leases & Repairs 94,512.00 15,024.00 800.00 500 500 500 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 500.00 50	5100	Subagreement for Services		176,461.00	176,461.00	114,437.69	37,023.47	24,999
5400 Insurance-Fire, liability, etc 55,080.00 55,080.00 53,030.85 2,049 5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5520 Garbage 12,813.00 12,813.00 54,94.16 1,247.56 60,771 5530 Water 64,350.00 64,350.00 45,147.48 14,852.25 4,350 5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5550 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5812 Board Election Expense 2,500.00 2,500.00 2,000.00 7,000.00 7,000.00 2,500 2,500.00 2,500.00 2,500.00 2,500 2,500.00 5,885.45 5,397.42 878	5200	Travel & Conferences		44,642.00	44,642.00	11,675.23	14,630.97	18,335
5510 Power 90,183.00 90,183.00 60,175.69 23,715.45 6,291 5520 Garbage 12,813.00 12,813.00 5,494.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 66,000.00 65,000.00 52,498.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5810 Legal Expenses 2,500.00 2,500.00 2,200 2,500 2,500.00 5,886.45 5,397.42 878 5840 Audit Expense 17,000.00 17,000.00 10,000.00 7,000.00 2,500.00 2,500.01 2,500.01 2,500.01 2,500.01 2,500.01 2,500.01 2,500	5300	Dues & Membership		1,327.00	1,327.00	1,327.60	6,983.00	6,983
5520 Garbage 12,813.00 12,813.00 5,494.16 1,247.56 6,071 5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 66,000.00 65,000.00 52,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 580,454 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5840 Audit Expense 2,500.00 1,000.00 7,000.00 1,000.00 7,000.00 1,000.00 7,000.00 2,500 2,578.07 2,578.07 1,296 24,711 5890 Contracts/Servic 437,634.00 4,800.00 4,800.00 2,578.07 1,296 1,013 1,013	5400	Insurance-Fire, liability, etc		55,080.00	55,080.00		53,030.85	2,049
5530 Water 64,350.00 64,350.00 45,147.48 14,852.52 4,350 5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00	5510	Power		90,183.00	90,183.00	60,175.69	23,715.45	6,291
5540 Propane 65,000.00 65,000.00 52,499.85 2,500.15 10,000 5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.00 7,000.00 10,000.00 7,000.00 2,500.00 1,00.00.00 7,000.00 10,000.00	5520	Garbage		12,813.00	12,813.00	5,494.16	1,247.56	6,071
5590 Miscellaneous Utilities 15,500.00 15,500.00 13,929.71 1,070.29 500 5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,000 5812 Board Election Expense 2,500.00 2,500.00 2,500.00 7,000.00 7,000.00 2,500 2,500.00 7,000.00 7,000.00 7,000.00 7,000.00 7,000.00 1,013.50 2,578.07 1,296.50 2,578.07 1,296.50 2,578.07 1,296.50 2,578.07 1,296.50 <td>5530</td> <td>Water</td> <td></td> <td>64,350.00</td> <td>64,350.00</td> <td>45,147.48</td> <td>14,852.52</td> <td>4,350</td>	5530	Water		64,350.00	64,350.00	45,147.48	14,852.52	4,350
5600 Rentals, Leases & Repairs 94,512.00 94,512.00 16,324.49 2,267.29- 80,454 5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.00 7,000.00 <td>5540</td> <td>Propane</td> <td></td> <td>65,000.00</td> <td>65,000.00</td> <td>52,499.85</td> <td>2,500.15</td> <td>10,000</td>	5540	Propane		65,000.00	65,000.00	52,499.85	2,500.15	10,000
5800 Services & Operating Expense 2,500.00 2,500.00 1,200.00 800.00 500 5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,0078 5812 Board Election Expense 2,500.00 7,000.00 10,000.00 7,000.00 10,010.00 5,000.00 10,010.00 5,000.00 10,010.00 5,000.00 10,010.00 5,000.00 10,010.00 <td>5590</td> <td>Miscellaneous Utilities</td> <td></td> <td>15,500.00</td> <td>15,500.00</td> <td>13,929.71</td> <td>1,070.29</td> <td>500</td>	5590	Miscellaneous Utilities		15,500.00	15,500.00	13,929.71	1,070.29	500
5810 Legal Expenses 7,078.00 7,078.00 996.50 4,003.50 2,078 5812 Board Election Expense 2,500.00 2,500.00 2,500.00 2,500 2,500 2,500 2,500 2,500 2,500 2,500 580 3,000 2,578.07 1,51,219.65 24,711 5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 1,388.51 10,138 5920 1,188.51 10,138 5920 1,192 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00	5600	Rentals, Leases & Repairs		94,512.00	94,512.00	16,324.49	2,267.29-	80,454
5812 Board Election Expense 2,500.00 2,500.00 2,500.00 2,500.00 2,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 5,500.00 7,000.00 <td>5800</td> <td>Services & Operating Expense</td> <td></td> <td>2,500.00</td> <td>2,500.00</td> <td>1,200.00</td> <td>800.00</td> <td>500</td>	5800	Services & Operating Expense		2,500.00	2,500.00	1,200.00	800.00	500
5840 Audit Expense 17,000.00 17,000.00 7,000.00 7,000.00 5860 Solid Waste Tax 12,161.00 12,161.00 5,885.45 5,397.42 878 5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5890 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 225.0	5810	Legal Expenses		7,078.00	7,078.00	996.50	4,003.50	2,078
5860 Solid Waste Tax 12,161.00 12,161.00 12,161.00 5,885.45 5,397.42 878 5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 225.00	5812	Board Election Expense		2,500.00	2,500.00			2,500
5890 Contracts/Servic 437,634.00 437,634.00 258,702.91 154,219.65 24,711 5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00	5840	Audit Expense		17,000.00	17,000.00	10,000.00	7,000.00	
5899 SCOE Interagency Reimburse 10,326.71 686.90 11,013 5900 Communications 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 <t< td=""><td>5860</td><td>Solid Waste Tax</td><td></td><td>12,161.00</td><td>12,161.00</td><td>5,885.45</td><td>5,397.42</td><td>878</td></t<>	5860	Solid Waste Tax		12,161.00	12,161.00	5,885.45	5,397.42	878
5900 Communications 3,875.00 3,875.00 3,875.00 2,578.07 1,296 5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 5990 Other Communications 225.00 <td>5890</td> <td>Contracts/Servic</td> <td></td> <td>437,634.00</td> <td>437,634.00</td> <td>258,702.91</td> <td>154,219.65</td> <td>24,711</td>	5890	Contracts/Servic		437,634.00	437,634.00	258,702.91	154,219.65	24,711
5910 Telephone-Monthly Service 17,252.00 17,252.00 5,725.24 1,388.51 10,138 5920 T Lines 4,800.00	5899	SCOE Interagency Reimburse				10,326.71	686.90	11,013
5920 T Lines 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 4,800.00 5990 0.00 120,900 225.00 2	5900	Communications		3,875.00	3,875.00		2,578.07	1,296
5990 Other Communications 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 225.00 1124,893.00 613,848.71 328,861.02 182,183 182,183 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895 129,944.00 149,460.00 6,769.42 86,794.71 55,895	5910	Telephone-Monthly Service		17,252.00	17,252.00	5,725.24	1,388.51	10,138
Total for Object 50001,124,893.001,124,893.00613,848.71328,861.02182,1836400Equipment129,944.00149,460.006,769.4286,794.7155,895	5920	T Lines		4,800.00	4,800.00			4,800
6400 Equipment 129,944.00 149,460.00 6,769.42 86,794.71 55,895	5990			225.00	225.00			225
			Total for Object 5000	1,124,893.00	1,124,893.00	613,848.71	328,861.02	182,183
6500 Equipment Replacement 209,420.00 209,420.00 209,420	6400	Equipment		129,944.00	149,460.00	6,769.42	86,794.71	55,895
	6500	Equipment Replacement		209,420.00	209,420.00			209,420
election Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, ESCAPE ONLI	•	Accts? = Y, Object = 1-7, SACS Fund? =					LJ	CAPE ONLI Page 2

Generated for Adrienne Garza (ABALL), Dec 6 2016 12:51PM

Account Object Summary-Balance

Total for Object 6000 339,364.00 358,880.00 6,769.42 86,784.71 265,315 7110 Direct State Tuttion 104.450.00 104.450.00 104.450.00 104.450.00 104.450.00 104.450.00 200.000.00 200.000.00 200.000.00 200.000.00 200.000.00 200.000.00 200.000.00 300.000	Total for Object 8000 339,364.00 356,880.00 6,768,42 86,794,71 2255,71 7110 Dired Support/Indirect Costs 104,450.00 104,450.00 104,450.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 200,000.00 300,000.00 <td< th=""><th>Object</th><th>Description</th><th></th><th>Adopted Budget</th><th>Revised Budget</th><th>Encumbered</th><th>Expenditure</th><th>Account Balance</th></td<>	Object	Description		Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
7110 Out-of-State Tuition 104,450.0 104,450.0 104,450.0 104,450.0 7310 Direct Support/Indirect Costs 104,450.0 104,450.0 104,450.0 100,450.0 7615 Transfer Os Itate Shitghr Un 2200,000.00 300,000.00 300,000.00 300,000.00 7619 Other Interfund to Cafeteria 61,553.00 66,033.00 .00 .00 666,003.00 7011 for Object 7000 66,003.00 66,003.00 .00	T110 Out-of-State Tuition 104,450,00 104,450,00 104,450,00 104,450,00 7310 Direct Support/Indirect Costs -	und 01 - General FD	(continued)						
7310 Direct Support/Indirect Costs 200,000.00	7310 Direct Support/Indirect Costs 200,000.00			Total for Object 6000	339,364.00	358,880.00	6,769.42	86,794.71	265,315.8
7310 Direct Support/Indirect Costs 200,000.00	7310 Direct Support/Indirect Costs 200,000,00	7110	Out-of-State Tuition		104.450.00	104.450.00			104.450.
713 Transfer to State Sch Bidg Fun 200,000,00 200,000,00 200,000,00 7616 Trans fr Gen Fund to Cateteria 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 61,553,00 666,003,00 0,00	7613 Transfer to State Sch Bidg Fun 200,000,00 200,000,00 200,000,00 7616 Trans fr Gen Fund to Caleteria 61,553,00 61,553,00 61,000,000,00 300,000,00 00 00 000 666,003,00 600,003,00 600,003,00 600,003,00 600,003,00 600,003,00 600,003,00 600,003,000,00 60,003,00 60,003,00 60,003,00 60,003,00 60,003,000,00 60,003,000,00 60,003,000,00,00 60,003,000,00,00 60,003,000,00,00,00,00,00,00,00,00,00,00,		Direct Support/Indirect Costs		- ,	-,			- ,
7619 Other Interfund Transfers Out 300,000.00	7619 Other Interfund Transfers Out 300,000,00 300,000,00 300,000,00 666,003,00 0.00 0.00 666,603,00 666,003,00 662,003,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 0.00 666,603,00 0.00 66,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 6,209,975,00 7,635,00 5,043,85 2,082,18,9 9.00 3,014,00 1,024,00 6,43,90,00 2,033,312 0.00,01 0.00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 2,000,00 <td>7613</td> <td></td> <td></td> <td>200,000.00</td> <td>200,000.00</td> <td></td> <td></td> <td>200,000.</td>	7613			200,000.00	200,000.00			200,000.
Total for Object 7000 Total for Fund 01 and Expanse accounts 666,003.00 6,209,976.00 6666,003.00 6,229,491.00 0.00 0.00 6666,003.07 i'und 13 - Cafeteria 70,610.00 70,610.00 70,610.00 2,922,147.36 1,836,070.77 1,471,272 2000 Classified Support Salaries 70,610.00 76,85.00 5,043.85 2.028.21.89 979 3020 Public Employees Retirement Sy 7,650.00 7,635.00 5,043.85 2.203.33 387 312 OASDI-Classified Positions 1,024.00 4,377.00 2,753.46 1,175.89 447 3202 Health & Welfare-Classified Positions 1,024.00 6849.82 4,085.66 666 3402 Health & Welfare-Classified Positions 1,240.00 1,884.00 9,882.28 4,085.66 666 3502 State Unemployement Insurance 2,746.00 2,746.00 1,728.79 737.44 2881 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4700 Krood Fenotes 1,413.01 1,1	Total for Object 7000 Total for Fund 01 and Expense accounts 6666,003.00 6,299,975.00 0.00 6,299,975.00 0.00 6,299,975.00 0.00 6,299,975.00 0.00 2,922,147.36 0.00 1,836,070.77 1,471, 1,471, 2000 Classified Support Salaries 70,610.00 70,610.00 48,808.58 20,023.3 1 1 2200,033 1	7616	Trans fr Gen Fund to Cafeteria		61,553.00	61,553.00			61,553.
Total for Fund 01 and Expense accounts 6,209,975.00 6,209,975.00 2,922,147.36 1,836,070.77 1,471,272 Sund 13 - Cafeteria	Total for Fund 01 and Expense accounts 6,209,975.00 6,229,491.00 2,922,147.36 1,836,070.77 1,471, tund 13 - Cafeteria	7619	Other Interfund Transfers Out		300,000.00	300,000.00			300,000.
Und 13 - Cafeteria Interview	Und 13 - Cafeteria Horizon			Total for Object 7000	666,003.00	666,003.00	.00	.00	666,003
2200 Classified Support Salaries 70,610.00 70,610.00 70,610.00 48,808.58 20,821.89 979 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 2,03.93 387 3312 OASDI-Classified Positions 4,377.00 2,773.46 1,175.89 447 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 105 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 4,085.66 666 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 14 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.79 73.744 281 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 26,292.50 18,363.30 1,129 2,897.64 318.6 <td>2200 Classified Support Salaries 70,610.00 70,610.00 48,808.58 20,821.89 1 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 2,203.93 1 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 1 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Weffare-Classified Po 13,840.00 13,840.00 9,688.28 4,086.56 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 23.21 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 22.41 1.43.61 1.41 1.41.61 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.61 1.41 1.41</td> <td></td> <td>Total for Fund 01 ar</td> <td>nd Expense accounts</td> <td>6,209,975.00</td> <td>6,229,491.00</td> <td>2,922,147.36</td> <td>1,836,070.77</td> <td>1,471,272</td>	2200 Classified Support Salaries 70,610.00 70,610.00 48,808.58 20,821.89 1 3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 2,203.93 1 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 1 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Weffare-Classified Po 13,840.00 13,840.00 9,688.28 4,086.56 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 23.21 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 22.41 1.43.61 1.41 1.41.61 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.41 1.61 1.41 1.41		Total for Fund 01 ar	nd Expense accounts	6,209,975.00	6,229,491.00	2,922,147.36	1,836,070.77	1,471,272
3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 2,203.93 337 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 447 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 105 3402 Health & Welfare-Classified Po 1,024.00 1,3840.00 9,688.28 4,085.66 66 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 14 3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 281 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 50.000.0 50.000 50.000 50.000 50.000 1,129 50.00 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61	3202 Public Employees Retirement Sy 7,635.00 7,635.00 5,043.85 2,203.93 3312 3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Welfare-Classified Positions 1,3840.00 3,840.00 9,688.28 4,085.66 3602 Workers' Compensation Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insurance- 2,746.00 2,746.00 1,726.79 737.44 300.00 3602 Workers' Compensation Insurance- 2,900 2,9671.00 19,880.72 8,488.32 1, 4340 Food Service 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 2,299.07 2,62.92.50 18,336.30 1, 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 2,597.64 3,000.00 2,279.00 2,2597.64 3,000.00 2,597.64 3,000.00<	und 13 - Cafeteria							
3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 447. 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 105. 3402 Health & Welfare-Classified Positions 13,840.00 3840.00 9,688.28 4,085.66 666. 3602 State Unemployement Insurance- 49.00 24.39 10.40 144. 3602 Workers' Compensation Insurance- 2,746.00 2,746.00 1,726.79 737.44 281. 3602 Workers' Compensation Insurance- 2,746.00 2,746.00 1,726.79 737.44 281. 3400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 5,000.00 1,129. 4,363.6.30 1,129. 5,000 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,4	3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Welfare-Classified Positions 1,3840.00 13,840.00 9,688.28 4,085.66 3602 State Unemployement Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.79 737.44 737.44 7 Total for Object 3000 29,671.00 29,671.00 19,880.72 8,488.32 1, 4340 Food Service 7,924.00 7,924.00 2,792.67 2,403.88 2, 4400 Non-Capital Equipment (Up to \$ 5,000.00 50,000.00 56,000.00 56,000.00 55,000 26,292.50 18,336.30 1, 5200 Travel & Conferences 1,413.61 1, 1, 1,413.61 1, 5600 Rentats, Leases & Repairs 2,279.00 2,279.00 2,2597.64 26,802	2200	Classified Support Salaries		70,610.00	70,610.00	48,808.58	20,821.89	979.
3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 4447 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 105 3402 Health & Welfare-Classified Positions 13,840.00 3840.00 9,688.28 4,085.66 666 3602 State Unemployement Insurance- 49.00 24.39 10.40 14 3602 Workers' Compensation Insurance- 2,746.00 2,746.00 1,726.79 737.44 281 3602 Workers' Compensation Insurance- 2,746.00 2,746.00 1,726.79 737.44 281 3400 Food Service 7,924.00 7,924.00 2,729.07 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 5,000.00 5,000 2,979.01 2,979.02 2,929.02 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61	3312 OASDI-Classified Positions 4,377.00 4,377.00 2,753.46 1,175.89 3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Welfare-Classified Positions 13,840.00 13,840.00 9,688.28 4,085.66 3502 State Unemployement Insurance- 49.00 24.39 10.40 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.79 737.44 1 7 Total for Object 3000 29,671.00 29,671.00 19,880.72 8,488.32 1, 43400 Non-Capital Equipment (Up to \$ 5,000.00 5000.00 5000.00 58,682.00 26,292.50 18,336.30 1, 4400 Non-Capital Equipment (Up to \$ 58,682.00 26,529.50 18,336.30 1, 1, 5200 Travel & Conferences 1,246.00 1,256.00 1,256.00 121.26 282.28 32 5200 Travel & Conferences 1,256.00 1,256.00 121.26 282.28 32 5800 Services & Operating Expense 1,256.00 1,256.00	3202	Public Employees Retirement Sy		7,635.00	7,635.00	5,043.85	2,203.93	387
3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 105 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 4,085.66 666 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 14 3602 Workers' Compensation Insurance 2,746.00 2,746.00 17,726.79 737.44 281 4300 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413.61 1,413	3322 Medicare-Classified Positions 1,024.00 1,024.00 643.95 275.00 3402 Health & Welfare-Classified Po 13,840.00 13,840.00 9,688.28 4,085.66 3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insurance 2,746.00 2,746.00 1,726.77 737.44 32 430 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 22 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 55,000.00 4700 Food 45,758.00 26,292.50 18,336.30 11, 5200 Travel & Conferences 1,413.61 1, 1, 5600 Rentals, Leases & Repairs 2,279.00 2,279.00 2,597.64 32 5800 Services & Operating Expense 1,256.00 1,256.00 121.28 288.28 32 5800 Contracts/Servic 800.00 800.00 264.00 36 36 36 5900 Contracts/Servic 800.00 4456.00 <td>3312</td> <td>OASDI-Classified Positions</td> <td></td> <td>4,377.00</td> <td>4,377.00</td> <td></td> <td>1,175.89</td> <td>447</td>	3312	OASDI-Classified Positions		4,377.00	4,377.00		1,175.89	447
3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 14 3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 281 4340 Food Service 7,924.00 2,9671.00 19,880.72 8,488.32 1,301 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 5,000 5,000 4700 Food 245,758.00 26,292.50 18,336.30 1,129 5200 Travel & Conferences 1,413.61 1,413.61 1,413.61 5600 Rentals, Leases & Repairs 2,279.00 2,279.00 2,597.64 318 5800 Services & Operating Expense 1,256.00 1,256.00 121.28 288.28 846 5890 Contracts/Servic 800.00 800.00 200.00 286.30 157 5900 Communications 121.00 121.00	3502 State Unemployement Insurance- 49.00 49.00 24.39 10.40 3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 1 4340 Food Service 7,924.00 2,9671.00 29,671.00 19,880.72 8,488.32 1, 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2, 4400 Non-Capital Equipment (Up to \$ 5,000.00 1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,1,13.61 1,11,13.6	3322	Medicare-Classified Positions						105
3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 281 4340 Food Service 7,924.00 29,671.00 19,880.72 8,488.32 1,301 4340 Food Service 7,924.00 7,924.00 2,729.67 2,403.88 2,790 4400 Non-Capital Equipment (Up to \$ 5,000.00 5,000.00 5,000.00 5,000 5,000 4700 Food 45,758.00 45,758.00 26,292.50 18,336.30 1,129 5200 Travel & Conferences 1,413.61 1,413.61 1,413.61 1,413.61 5600 Rentals, Leases & Repairs 2,279.00 2,279.00 2,597.64 388 5800 Services & Operating Expense 1,256.00 1,21.28 288.28 846 5890 Contracts/Servic 800.00 800.00 264.00 536 5900 Communications 121.00 121.28 4,852.16 517 5900 Communications 121.00 121.28 4,852.16	3602 Workers' Compensation Insuranc 2,746.00 2,746.00 1,726.79 737.44 337.44 4340 Food Service 7,924.00 7,924.00 7,924.00 2,729.67 2,403.88 22,746.00 5,000.00	3402	Health & Welfare-Classified Po		13,840.00	13,840.00	9,688.28	4,085.66	66
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		6200	Building & Improvements		300,000.00	300,000.00			300,000.
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			Total for Fund 40, Expense acco	unts and Object 6000	500,000.00	500,000.00	.00	.00	500,000

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Account Object Summary-Balance

Balances through	November					Fiscal Year 2016/17
Object	Object Description		Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,879,394.00	6,898,910.00	3,019,980.11	1,890,973.32	1,987,956.57

Selection	Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2017, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N,	ESCAPE	ONLINE
	Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)		Page 4 of 4

ENROLLMENT BY SCHOOL MONTH 2016-2017

		Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2015-	2016	181	63	87	22	21	9	included in site #	383
1st Day 2016		177	57	97	26	23	1	included in site #	381
2016 CALPA								included in site #	
	Month								
September	1	179	57	97	23	23	3	included in site #	382
							_		
October	2	176	59	98	23	24	3	included in site #	383
November	3	173	60	98	23	23	3	in cloude direction of the H	380
November	5	175	00	90	23	23	5	included in site #	300
December	4							included in site #	
January	5							included in site #	
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
Mov	9								
Мау	9							included in site #	
June	10							included in site #	
Carlo				Į	<u>I</u>	<u> </u>	<u> </u>	molded in site #	
2015-16	S-PJUSD	SCOE	Washoe						
P2 ADA	362.36	0	11.26						
Annual ADA	362.83	0.04	10.30						

Enrollment difference from June 10, 2016, to November 18, 2016: -3

Long Term ISP: LES 8 LHS 2

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT November 8, 2016

Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

A. CALL TO ORDER

President DRISCOLL called the meeting to order at 6:16 pm.

B. ROLL CALL

- PRESENT: Mr. Tim Driscoll, President
 - Ms. Sharon Dryden Vice President
 - Mr. Allen Wright, Clerk
 - Ms. Patty Hall, Member
 - Mr. Mike Moore, Member
- ABSENT: None
- VACANT: None
- C. APPROVAL OF THE AGENDA WRIGHT/HALL 5/0

D. INFORMATION / DISCUSSION ITEMS

- 1. Superintendent's Report
 - a. Mr. Jones discussed the evaluation of Loyalton High School Block Schedule. He indicated pluses and minuses.
 - The staff is open to adjustments as they continue to evaluate the new schedule.
 - The teachers that have project-based classes are running into time crunches.
 - Homework concerns have resulted in strategic homework planning.
 - Most students have adapted to the schedule of 50 minute periods/7 periods a day.
 - b. The Sierra-Plumas Joint Unified School District Office will be closed for
 - Thanksgiving Holiday, November 24 and 25, 2016
 - Winter Break from December 23, 2106 through January 2, 2017
 - c. Variance Requests
- 2. Business Report
 - a. Account Object Summary Balance 7/1/16 to 10/31/16
 - b. Second Month Enrollments for the 2016-2017 School Year
- 3. Staff Reports (5 minutes)
- 4. SPTA Report (5 minutes)

Andrea Ceresola, Loyalton Elementary School Site Administrator: Basketball season begins and tournaments planned. Learning landscapes completed a bridge allowing students access to the meadow. Academic assembly on 11/18 as well as a PLC on behavior management. Sierra-Plumas Joint Unified School District Minutes of the School District Governing Board Regular Meeting November 8, 2016

> Cali Griffin, Loyalton High School Ag Teacher: Two FFA students spoke on their competitions at Lassen. State Officers here on the 28 and 29, teaching on the 29th. Banquet this Friday, November 18th. Tom Jones, Loyalton High School Site Administrator Quarter 1 evaluation's low number of F's shows RTI systems are effective. No suspensions this year. College and Career counseling was a highlight for the first quarter. New teachers bringing skills and ideas, enhancing the school's learning atmosphere with strong instructional practices. Site Council met earlier on with one parent resigning and three looking interested in participating. Looking at ways to improve the 7th and 8th grade culture such as a peace-leader club; middle school dances. Revving up for WASC - visitation due next year. Two new instructional aides were hired with one focusing in 7th and 8th grade and the other providing Spanish language translation.

Dr. Merrill M. Grant, Superintendent and Site Administrator for Downieville School, acknowledged the leadership of Robin Bolle for overseeing the school campus and keeping the students safe during the recent search for a presumed kidnapper and her son, eventually arrested near the school. Parents complimented her actions as well as the superintendent and the board of education. Small School basketball tournament will be held at Downieville.

5. Board Members' Report (5 minutes)

WRIGHT commended the Downieville staff for dealing with the emergency situation last month and also reminded the board that the month before there was a water main issue. The staff is to be applauded with Robin Bolle receiving a standing ovation. MOORE visited one classroom at LES and at LHS visited math, science, 7th grade class and art.

- 6. Public Comment
 - a. Current location None
 - b. Videoconference location None

E. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held October 11, 2016
- 2. Approval of the minutes of the Special Board meeting held October 17, 2016

3. Approval of Board Report – Checks Dated 07/01/2016 through 10/31/2016 MOORE/HALL

5/0

F. ACTION ITEMS

- 1. New Business
- 1617-78 Authorization for Sierra County Historical Society to Petition for Sierraville School to be Designated for National Register of Historical Places DRYDEN/HALL 5/0

	Citizens who spoke in favor the Sierraville School designation: Tim Beals, Sierra County Director of Public Works William Copren, President of the Sierra Valley Historical Society Corri Jiminez, Architectural Historian/Historic Preservation Specialist
1617-79	Confidential Employees 2016-2017 Initial Proposal for Salary and Health and Welfare Benefits. The proposal was reviewed individually by the Board.
1617-80	Approval of Purchasing/Business Services Procedure Manual MOORE/HALL 5/0
1617-81	Approval of Job Description #212.2, Instructional Aide, revision WRIGHT/HALL 5/0
1617-82	Approval of Assignment of Catlin Bellah, .88 FTE Instructional Aide, Loyalton Elementary, effective November 2, 2016 DRYDEN/MOORE 5/0
1617-83	Approval of Assignment of Tiffany Muehlberg, .88 FTE Instructional Aide, Loyalton High School, effective November 7, 2016 DRYDEN/MOORE 5/0
1617-84	Approval of Assignment of Sarai Mendoza, 1.0 FTE Bilingual Instructional Aide, Districtwide, effective November 14, 2016 DRYDEN/MOORE 5/0
1617-85	Authorization to increase custodian position .19 FTE, Loyalton Elementary (from .81 FTE to 1.0 FTE-6.5 hours to 8 hours daily) WRIGHT/HALL 5/0
1617-86	Acceptance of Resignation, Rhonda McBride, Cheerleader Advisor, Loyalton High School, effective November 2, 2016 MOORE/HALL 5/0
1617-87	Authorization to fill Cheerleader Advisor, Stipend Position, Loyalton High School, 2016-17 HALL/MOORE 5/0
1617-88	Authorization to Proceed with Quit Claim Deed Revision for Sierraville School MOORE/WRIGHT 5/0

Sierra-Plumas Joint Unified School District Minutes of the School District Governing Board Regular Meeting November 8, 2016

- 1617-89 Acceptance of Donation: Two Elkay EZH20 Bottle Filling Station RetroFit Kits HALL/DRYDEN 5/0
- Approval of construction of Storage Shed and Related Costs to Construct, per building standards.
 MOORE/HALL 5/0
- 1617-91 Authorization for Superintendent to Enter into an Agreement for Tree Removal, Downieville School, not to exceed \$15,000 HALL/WRIGHT 5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS MOORE motioned to approve 1617-92 through and including 1617-95, WRIGHT seconded. 5/0

- 1617-92 Approval of Board Policy 0410, Nondiscrimination in District Programs and Activities, revision
- 1617-93 Approval of Board Policy 4151, 4251, 4351, Employee Compensation, revision
- 1617-94 Approval of Administrative Regulation 4157.1, 4257.1, 4357.1, Work Related Injuries, revision
- 1617-95 Approval of Administrative Regulation 6158, Independent Study, revision (retract section)

G. ADVANCED PLANNING

- Next Regular Board Meeting will be held on December 13, 2016, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5:00 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
- 2. Suggested Agenda items
 - a. 2016-17 First Interim
 - b. Approval of out of state field trip
 - c. Surplus LHS Vehicles

H. ADJOURN HALL/WRIGHT

ADJOURNED at 7:52 pm.

4

ReqPay12c

Board Report

Check	Check	Pay to the Order of	Fund-Object	Commont	Expensed	Check
Number 00081195	Date	A & A HEATING, INC.	01-5600 Service	Comment	Amount	Amount 850.00
00081195		ACADEMIC INNOVATIONS		MAN FOCUS CURRICULUM		348.00
00081190		ACCREDITING COMM. FOR SCHOOLS	01-5300 POSTF			600.00
00081197			01-5200 REGIS			499.00
00001190	11/14/2010	ACSA'S FOUNDATION FOR EDUCATIONAL ADMINISTRATION	01-3200 REGIS	IRATION		499.00
00081199	11/14/2016	AIRGAS, USA, LLC	01-5600 TANK F	RENTAL LHS/DVL		196.61
00081200		CAMILLE ALFRED		_/MILEAGE/PER DIEM		511.89
00081201		APPLE INC.	01-4400 MACBO			7,374.63
00081202	11/14/2016			E SERVICES ALL SITES	35.89	.,
				E SERVICES ALL SITES	18.87	
			01-5910 PHONE	E SERVICES ALL SITES	366.27	421.03
00081203	11/14/2016	ROBIN BOLLE		ROOM SUPPLIES		204.26
00081204	11/14/2016	KATRINA BOSWORTH	01-5200 MILEA	GE	52.92	
			01-5890 GAME	DESIGN CLASS	25.00	77.92
00081205	11/14/2016	BURNEY'S COMMERCIAL SERVICES INC.	13-4340 DISHW	ASHER PARTS		67.87
00081206	11/14/2016	BUTTERFLY GROVE INN	01-5200 HOTEL	ACCOMODATIONS		498.60
00081207	11/14/2016	CA STOCK MARKET SIMULATION C/O MARY SUE KENNEDY	01-4301 Stock N	Market Simulation		75.00
00081208	11/14/2016	CAROLINA BIOLOGICAL SUPP. CO	01-4300 Class S	Supplies	71.47	
			01-4301 Supplie	es	75.96	
			Supply		358.08	505.51
00081209	11/14/2016	CDW GOVERNMENT, INC	01-4400 ADMIN	ASST. COMPUTER		1,154.66
00081210	11/14/2016	CITY OF LOYALTON	01-5530 WATEF	R AND SEWER - LOYALTON SITES	3,430.92	
			01-5899 WATEF	R AND SEWER - LOYALTON SITES	209.57	3,640.49
00081211	11/14/2016	COMMERCIAL APPLIANCE	13-4340 GARBA	AGE DISPOSAL TOOL	34.14	
			13-5600 Garbag	ge Disposal	1,232.14	1,266.28
00081212	11/14/2016	CURRENT ELECTRIC & ALARM, INC.	01-5600 ALARM	/ MONITORING	363.75	
			01-5899 ALARM	/ MONITORING	131.25	495.00
00081213	11/14/2016	DIGITAL RIVER, INC. ATTN: ACCOUNTS RECEIVABLE	01-4300 ADOBE	E SOFTWARE RENEWAL		1,558.80
00081214	11/14/2016	DOCUMENT TRACKING SERVICES, LLC	01-5890 SCHO0	OL ACCOUNTABILITY REPORTING		1,170.00
00081215	11/14/2016	CALEB DORSEY	01-5200 TRAVE	EL/CONFERENCE EXPENSES		438.24
00081216	11/14/2016	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530 Water			256.00
00081217	11/14/2016	EASTBAY, INC	01-4305 SPORT	TS EQUIPMENT		380.02
00081218	11/14/2016	EASTERN PLUMAS HEALTH CARE	01-5890 EMPLC	DYMENT PHYSICALS		206.00
00081219	11/14/2016	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501 3rd QT CHARC	R QTR LOCAL EXPERIENCE GE	99.67	
				It is recommended that the	ESCAPE	ONLINE

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object Comment	Expensed Amount	Check Amount
00081219	11/14/2016	EMPLOYMENT DEVELOPMENT	01-3502 3rd QTR QTR LOCAL EXPERIENC	CE 15.38-	84.29
		DEPARTMENT	CHARGE		
00081220		FERRELLGAS	01-5540 PROPANE		1,624.35
00081221		FOREST VIEW SCREENING	01-5890 DOT CONSORTIUM		95.00
00081222	11/14/2016	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5810 LEGAL FEES		712.25
00081223	11/14/2016	GOLD COUNTRY DISTRIBUTORS	13-4340 FOOD AND SUPPLIES	293.40	
			13-4700 FOOD AND SUPPLIES	1,181.00	1,474.40
00081224	11/14/2016	SUSAN GRESSEL	01-5200 PER DIEM		83.10
00081225	11/14/2016	CAROLINE GRIFFIN	Reissued		302.38
		Reissued on 12/02/2016			
00081226	11/14/2016	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	01-4100 WORLD HISTORY DVD		187.05
00081227	11/14/2016	HUNT & SONS, INC.	01-5590 Heating oil		1,070.29
00081228	11/14/2016	HYATT PLACE RENO-TAHOE AIRPORT	01-5200 HOTEL ACCOMODATIONS		117.26
00081229	11/14/2016	INLAND SUPPLY	01-4320 Cleaning Supplies		1,159.26
00081230	11/14/2016	THOMAS JONES	01-5200 WASC VISIT PREP		284.96
00081231	11/14/2016	K 12 MANAGEMENT INC.	01-5890 ISP PROGRAM		2,710.00
00081232	11/14/2016	MARIAN LAVEZZOLA	01-5600 TECH COTTAGE RENTAL		200.00
00081233	11/14/2016	LIBERTY UTILITIES	01-5510 ELECTRIC - LOYALTON SITES	4,380.05	
			01-5899 ELECTRIC - LOYALTON SITES	140.23	4,520.28
00081234	11/14/2016	LOYALTON BOOSTER CLUB	01-4305 FUEL REIMBURSEMENT		279.51
00081235	11/14/2016	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01-4100 TEXTBOOKS		4,030.41
00081236	11/14/2016	MEGAN A. MESCHERY	01-5200 REIMBURSEMENT		83.10
00081237	11/14/2016	MODEL DAIRY, LLC	13-4700 DAIRY PRODUCTS		1,497.10
00081238	11/14/2016	MIKE MOORE	01-5200 PER DIEM AND MILEAGE	27.00	
			76-9576 H/W REIMBURSEMENT	687.32	714.32
00081239	11/14/2016	MOUNTAIN MESSENGER	01-5300 ADVERTISEMENTS AND PUBLIC HEARINGS	30.00	
			01-5890 ADVERTISEMENTS AND PUBLIC HEARINGS	7.50	37.50
00081240	11/14/2016	NEVADA POWER PRODUCTS, INC	01-4320 Tractor Repair		376.05
00081241		NWN CORPORATION	01-4330 ACCESS POINT	886.27	
			01-5890 WEB-FILTER/CISCO INSTALL	2,522.00	3,408.27
00081242	11/14/2016	OFFICE DEPOT	01-4301 Toner	145.39	
			01-4302 Paper	1,273.88	
			Staffroom color copier	15.79	
			orization of the Board of Trustees. It is recommended that the	ESCAPE	
preceding Che	cks be approved.				Page 2 of

Board Report

Checks Dat	ed 11/01/201	6 through 11/30/2016			
Check Number	Check Date	Pay to the Order of	Fund-Object Comment	Expensed Amount	Check Amount
00081242	11/14/2016	OFFICE DEPOT	01-4330 Paper	21.92	1,456.98
00081243	11/14/2016	PACIFIC GAS & ELECTRIC COMPANY	01-5510 Estimated Electrical		2,282.93
00081244	11/14/2016	PEARSON EDUCATION	01-4100 MATH TEXT/WORKBOOKS		2,756.21
00081245	11/14/2016	PITNEY BOWES	01-4330 OFFICE SUPPLIES		65.78
00081246	11/14/2016	PLACER COUNTY OFFICE OF EDUCATION	01-5200 REGISTRATION		75.00
00081247	11/14/2016	PLUMAS UNIFIED SCHOOL DISTRICT	01-8260 OVER PAYMENT		10,016.92
00081248	11/14/2016	USPS	01-5900 Postage		631.25
00081249	11/14/2016	PRO PACIFIC FRESH	13-4700 FOOD AND SUPPLIES		165.07
00081250	11/14/2016	QUILL CORPORATION	01-4301 Supplies		154.18
00081251	11/14/2016	RAY MORGAN COMPANY	01-5600 COPIER AGREEMENT	374.85	
			COPIER MAINT. LHS/LES	1,053.89	
			01-5899 COPIER AGREEMENT	45.58	1,474.32
00081252	11/14/2016	RENAISSANCE LEARNING, INC.	01-5890 AR/STAR PROGRAMS		11,650.50
00081253	11/14/2016	RIDDELL ALL AMERICAN SPORTS CORP.	01-5600 Reconditionin of Football Equipment		298.93
00081254	11/14/2016	ROTARY CLUB OF LOYALTON	01-5200 ROTARY DUES/MEALS	629.00	
			01-5300 ROTARY DUES/MEALS	120.00	749.00
00081255	11/14/2016	SCHOOL OUTFITTERS	01-4300 Office Chair		99.32
00081256	11/14/2016	SCHOOL SPECIALTY	01-4330 Principal supplies		117.16
00081257	11/14/2016	SCHOOL PATHWAYS LLC	01-5800 REPORT WRITER		300.00
00081258	11/14/2016	SIERRA BOOSTER	01-5890 ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		41.25
00081259	11/14/2016	SIERRA COUNTY HEALTH DEPARTMENT	01-5510 ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00081260	11/14/2016	SIERRA COUNTY TREASURER	01-5860 SOLID WASTE FEE - ALL SITES		5,397.42
00081261	11/14/2016	INTERMOUNTAIN DISPOSAL, INC.	01-5520 GARBAGE SERVICE	526.10	
			01-5899 GARBAGE SERVICE	9.90	536.00
00081262	11/14/2016	SIERRA HARDWARE	01-4320 Misc Supplies		156.89
00081263	11/14/2016	SIERRA VALLEY HOME CENTER	01-4320 CUSTODIAL & MAINT. SUPPLIES	251.46	
			MAINT. SUPPLIES	174.92	
			13-4340 Maintenance supplies	26.86	453.24
00081264	11/14/2016	SIERRA-PLUMAS JOINT UNIFIED	01-5890 BANK SERVICE FEES		275.04
00081265	11/14/2016	SIERRA TRANSPORTATION COMPANY, LLC	01-5100 TRANSPORTATION	16,828.85	
			01-5890 TRANSPORTATION	2,777.75	19,606.60
00081266	11/14/2016	SINGLETON AUMAN PC	01-5840 PROFESSIONAL AUDIT SERVICES		7,000.00

 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
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 Page 3 of 5

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081267	11/14/2016	DEPARTMENT OF JUSTICE	01-5890 EMPLOYM	ENT FINGERPRINTING		320.00
		ACCOUNTING OFFICE				
00081268	11/14/2016	CDE, CASHIER'S OFFICE	13-4700 COMMODI	TIES	3,432.15	
			13-8221 COMMODI	TIES	3,244.95-	187.20
00081269	11/14/2016	SUPERIOR REGION CATA	01-5200 Inservice		300.00	
			01-9510 Registration	1	260.00	560.00
00081270	11/14/2016	TERMINIX PROCESSING CENTER	01-5890 PEST CON	TROL -LES/LHS		230.00
00081271	11/14/2016	TRI COUNTY SCHOOLS INS. GR.	01-5890 FEES RELA	ATED TO ACA	5,040.49	
			01-9535 NOV 2016 H	HEALTH INSURANCE	12,377.00	
			76-9576 NOV 2016 H	HEALTH INSURANCE	63,235.76	80,653.25
00081272	11/14/2016	U.S. BANK	01-4100 Supplies		625.57	
			01-4200 Books for S	hop class	79.97	
			01-4300 Adapter		10.74	
			Adobe Crea	tive Cloud	59.98	
			PE supplies	i	45.38	
			REPLACEM	IENT BULB	72.89	
			Sheet Music	C	34.41	
			STUDENT	COMPUTER	463.21	
			Supplies for	shop classes	620.70	
			01-4301 CLASSROO	OM SUPPLIES	128.38	
			INSTRUCTI	IONAL SUPPLIES	83.53	
			LANGUAGE	EBOOKS	96.72-	
			OFFICE SU	IPPLIES	498.09	
			Supplies for	Karen Galan	68.34	
			01-4302 OFFICE SU	IPPLIES	47.98	
			01-4320 CUSTODIA	L SUPPLIES	171.91	
			01-4330 ADOBE PR	O SUBSCRIPTION	11.24	
			NURSE SU	PPLIES	74.40	
			OFFICE SU	IPPLIES	383.27	
			Toner		111.79	
			WEBSITE/D	OOMAIN REG/ANTIVIRUS	11.40	
			01-4350 SEAT COVI	ERS/FLOOR MATS	427.81	
			01-4400 COMPUTER	R	773.99	
			01-5890 UPS CHAR	GES	256.00	
				OOMAIN REG/ANTIVIRUS	14.22	
			01-5899 ADOBE PR		3.75	
			OFFICE SU		127.75	
			01-6400 F350 Bedlin		429.82	
he precedina	Checks have be	en issued in accordance with the District's Policy and authoriza			ESCAPE	ONLINE
	cks be approved					Page 4 of

Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081272		U.S. BANK	13-4340 KITCHE		60.43	
				Unpaid Tax	127.30-	5,472.93
00081273	11/14/2016	US FOODSERVICE, INC.	13-4340 CAFETE	ERIA - FOOD AND SUPPLIES	280.31	
			13-4700 CAFETE	ERIA - FOOD AND SUPPLIES	2,202.29	2,482.60
00081274	11/14/2016	VERIZON WIRELESS	01-5910 CELL P	HONE SERVICE		117.46
00081275	11/14/2016	VOYAGER FLEET SYSTEMS INC.	01-4305 FUEL F	OR ATHLETIC TRIPS	369.15	
			FUEL F	OR MAINTENANCE	32.80	
			01-4351 BUS FU	IEL	2,083.38	
			Fuel		37.50	
			Fuel for	Maintenance	163.28	
			01-5200 Fuel		457.38	
			Fuel for	Field Trips	42.08	
			FUEL F	OR MAINTENANCE	51.58	3,237.15
00081276	11/14/2016	WHITE'S SIERRA STATION, INC	01-4350 Car Ser	vices		189.69
00081277	11/14/2016	ALLEN WRIGHT	01-5200 PER DI	EM AND MILEAGE		6.48
00081278	11/14/2016	YOUNGS	01-4320 Restroo	m Door	1,049.75	
				Unpaid Tax	73.25-	976.50
				Total Number of Checks	84	208,329.69

	Count	Amount
Reissue	1	302.38
Net Issue		208,027.31

Fund Recap				
Fund	Description	Check Count	Expensed Amount	
01	General Fund	76	137,076.97	
13	Cafeteria Fund	9	7,227.81	
76	Warrant/Pass Though (payroll)	2	63,923.08	
	Total Number of Checks	84	208,227.86	
	Less Unpaid Tax Liability		200.55	
	Net (Check Amount)		208,027.31	

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.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Classified Salary Schedule

Position	A	В	С	D	E Yr 5	F Yr 8	G Yr 11	H Yr 14	l Yr 17	J Yr 20	K Yr 25
Noon Supervisor	10.50	10.58	11.09	11.55	12.03	12.63	13.24	13.89	14.58	15.31	16.08
Cafeteria Work	10.73	11.40	12.03	12.69	13.31	13.98	14.67	15.40	16.16	16.98	17.83
Cashier	11.87	12.56	13.26	13.99	14.71	15.44	16.21	17.04	17.89	18.80	19.73
Instructional Aide	11.87	12.56	13.26	13.99	14.71	15.44	16.21	17.04	17.89	18.80	19.73
Cook I	12.77	13.53	14.29	15.04	15.77	16.57	17.40	18.28	19.18	20.15	21.16
Library Aide	13.03	13.82	14.58	15.36	16.13	16.93	17.72	18.64	19.57	20.55	21.58
Custodian	13.82	14.65	15.46	16.30	17.10	17.94	18.87	19.81	20.79	21.84	22.93
Maintenance Custodian	14.79	15.65	16.47	17.33	18.18	19.09	20.06	21.04	22.08	23.21	24.36
Plant Maint. Worker	15.67	16.60	17.50	17.89	19.35	20.32	21.34	22.40	23.51	24.69	25.92
Classroom Specialist	17.08	18.07	19.12	20.10	21.08	22.13	23.24	24.44	25.66	26.95	28.30
School Bus Driver	17.91	18.62	19.37	20.15	20.97	21.79	22.67	23.57	24.52	25.50	26.78

APPROVED JUNE 17, 2015 MINIMUM WAGE EFFECTIVE JANUARY 1, 2017

Sierra-Plumas Joint Unified School District 2016-2017 First Interim Actuals as of October 31, 2016 Presented December 13, 2016

Student Attendar	nce/Enrollme	ent					
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Attendance:	P2	P2	P2	P2	P2	P2	Proj
Downieville Elementary	24.97	28.39	26.89	29.17	27.55	21.29	22.31
Downieville Jr. High	5.91	5.03	6.72	5.74	6.77	8.62	9.79
Downieville Sr. High	20.85	19.50	17.03	13.86	11.54	11.35	11.76
Loyalton Elementary	176.05	171.30	156.91	165.24	168.11	169.86	168.78
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	42.58	49.22	60.97	55.68
Loyalton High	112.82	107.73	103.16	90.97	88.81	86.70	92.15
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	3.60	3.67	1.50
District Total	393.83	382.81	363.89	351.05	355.60	362.46	361.97
					11.36	11.27	18.93
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	424	392	373	380	372	382	383

<u>REVENUE</u>

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

	Favorable
Funding Description	<u>(Unfavorable)</u>
LCFF	(\$62,375)
Property Tax	\$57,742
Education Protection Plan (EPA)	<u>\$36,140</u>
Net Change	\$31,507

Federal Revenue

Federal Revenue increase by \$12,820 since the operating budget for the following reasons:

		Favorable	
Fur	nding Description	<u>(Unfavorable)</u>	Comment
•	NCLB, Title I	\$ 8,065	
•	NCLB, Title II	\$ 2,721	
•	Carl Perkins Grant	(\$ 95)	
•	REAP	\$ 2,129	

Other State Revenue

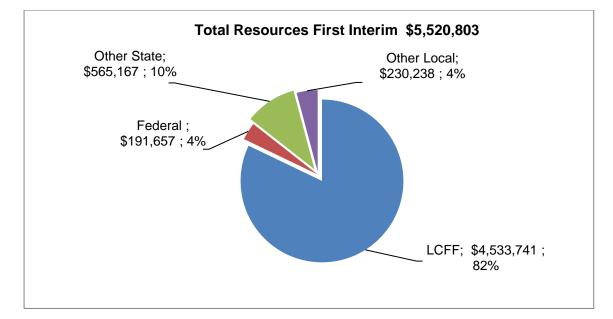
Other State resources increased by \$90,900 since the operating budget for the following reasons:

	•	
		Favorable
	Funding Description	(Unfavorable) Comment
•	Lottery - Prop 20	(\$11,873)
•	CTE Incentive Grant	\$22,334
•	College Readiness Grant	\$75,000 (new)
•	AG Incentive	(\$ 3,879)
٠	STRS on behalf State payment	\$48,533
•	Educator Effectiveness	(\$39,215) c/o amount, not new revenue

Local Revenue and Other Financing Sources

Other financing sources increased by \$42,446 since the operating budget for the following reasons.

	Favorable
Funding Description	<u>(Unfavorable)</u>
 Interagency 	\$39,992
Feather River College	\$ 1,604
K-12 Microsoft Settlement	\$ 850



Revenue Comparison Chart

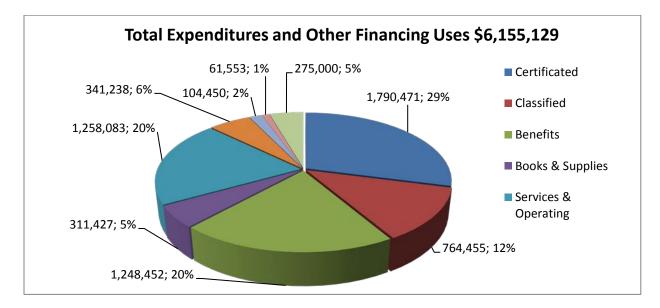
Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Unaudited	2016-2017 Operating Budget	2016-2017 First Interim
LCFF/Revenue Limit	\$2,997,031	\$3,981,735	\$4,419,316	\$4,299,198	\$4,502,234	\$4,533,741
Federal	607,442	569,490	565,413	604,893	178,837	191,657
Other State	1,126,226	166,326	186,922	444,480	474,267	565,167
Local	226,561	224,078	281,903	266,170	187,792	230,238
Transfer in-Fund 35			269,468			
Property Proceeds		467,749	25,001			
Total	\$4,957,260	5,409,378	\$5,748,023	\$5,614,741	\$5,343,130	\$5,520,803

General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,155,129 is \$74,362 less than operating budget projections.

Expenditures	S:					
Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 unaudited	2016-2017 Operating Budget	2016-2017 First Interim
Certificated	\$1,719,914	\$1,690,042	\$1,744,583	\$1,848,600	\$1,845,643	1,790,471
Classified	722,908	659,674	723,774	767,144	772,162	764,455
Benefits	1,144,013	1,108,359	1,124,624	1,203,603	1,158,052	1,248,452
Books & Supplies	184,338	116,473	245,770	313,314	303,858	311,427
Services & Operating	1,353,515	1,438,695	909,514	837,008	1,124,893	1,258,083
Capital Outlay	47,280	121,000	132,892	73,022	358,880	341,238
Other Outgo	863,829	27,125	88,000	104,403	104,450	104,450
Transfer-Out			150,081	88,415	561,553	336,553
Total	\$6,035,797	\$5,161,368	\$5,119,239	\$5,235,509	\$6,229,491	\$6,155,129

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Net Increase (Decrease) in Fund Balance and Ending Fund Balance

		8
Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2011-12 audited	(217,031)	3,574,629
2012-13 audited	(1,078,539)	2,496,090
2013-14 audited	526,777*	3,022,867
2014-15 audited	628,784	3,651,651
2015-16 projected	379,233	4,030,882
2016-17 projected	(634,326)	3,396,558
2017-18 projected	(321,496)	3,075,062
2018-19 projected	(499,742)	2,575,320
*:	· C0101040	

*includes prior year audit adjustment of \$191,242 SPJUSD 2nd Interim Narrative 2014-2015

Multi-Year

Planning Factor	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.02%	0	1.11.%	2.42%	2.67%
LCFF Gap Funding Percentage	53.08%	54.18%	72.99%	40.36%	93.98%
STRS Employer Rates	10.73%	12.58%	14.43%	16.28%	18.13%
PERS Employer Rates	11.874%	13.888%	16.60%	18.20%	19.90%
Lottery - unrestricted per ADA*	\$140	\$145	\$140	\$140	\$140
Lottery - Prop 20 per ADA*	\$41	\$45	\$41	\$41	\$41
Minimum Proportionality Percentage (MPP) Supplemental Funds	4.93% \$187.762	5.49% \$210,500	6.59% \$261.026	6.65% \$258.044	6.63% \$265,220
Certificated 5% increase based on Premier	\$187,762 \$16,985	\$210,509 \$17,512	\$261,026 \$18,066	\$258,944 \$18,647	\$265,220 \$19,258

Other Comments

- A positive cash flow for fiscal year 2016-2017 with an ending cash balance of \$3,392,657
- Reserve requirement is met for all three years. Positive Certification
- > 5% Health Care premium increases projected for S-PTA members
- Budget of \$200,000 for Downieville HVAC (c/o budget from FY 2015-16)
- Budget of \$75,000 for LHS facility project (c/o budget from FY 2015-16)

Personnel	FTE
Certificated	24.40
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	25.00
Confidential	2.00

Sierra-Plumas Joint Unified	
Sierra County	

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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)
A. REVENUES								
1) LCFF Sources		8010-8099	4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.7%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,807.00	75,807.00	2,459.64	63,751.00	(12,056.00)	-15.9%
4) Other Local Revenue		8600-8799	187,792.00	187,792.00	74,386.56	227,784.00	39,992.00	21.3%
5) TOTAL, REVENUES			4,845,833.00	4,845,833.00	1,182,612.20	4,905,276.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,780,974.00	1,780,974.00	390,127.01	1,745,701.00	35,273.00	2.0%
2) Classified Salaries		2000-2999	720,203.00	720,203.00	193,595.91	697,631.00	22,572.00	3.1%
3) Employee Benefits		3000-3999	1,034,295.00	1,034,295.00	275,731.52	1,059,570.00	(25,275.00)	-2.4%
4) Books and Supplies		4000-4999	284,257.00	284,257.00	134,893.68	280,509.00	3,748.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	1,061,910.00	1,061,910.00	235,995.83	1,102,522.00	(40,612.00)	-3.8%
6) Capital Outlay		6000-6999	70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.2%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6%
9) TOTAL, EXPENDITURES			5,049,436.00	5,068,952,00	1,264,836.95	5,065,684.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,603.00)	(223,119.00)	(82,224.75)	(160,408.00)		
D. OTHER FINANCING SOURCES/USES						· · · · · · · · · · · · · · · · · · ·		
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	561,553.00	561,553.00	0.00	336,553.00	225,000,00	40.1%
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	(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.3%
4) TOTAL, OTHER FINANCING SOURCES/USI	ES	· [(663,242.00)	(663,242.00)	0.00	(439,536.00)	A CONTRACTOR	

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 01I

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(866,845.00)	(886,361.00)	(82,224.75)	(599,944.00)		
F. FUND BALANCE, RESERVES					14.5			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,996,500.56	3,859,044.00		3,996,501.00	137,457,00	3.6%
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,996,500.56	3,859,044.00		3,996,501.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,996,500.56	3,859,044.00		3,996,501.00		
2) Ending Balance, June 30 (E + F1e)			3,129,655.56	2,972,683.00		3,396,557.00		
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	0.00	0.00		0.00		
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 d) Assigned	• • •	9760	494,634.00	494,634.00		518,756.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated	•	-				5.00		
Reserve for Economic Uncertainties		9789	621,000.00	621,000,00		614,365.00		
Unassigned/Unappropriated Amount		9790	2,010,621.56	1,853,649.00		2,260,036.00		

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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 Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	8011	1,522,871.00	1,522,871.00	985,640.00	1,460,496.00	(62,375.00)	-4.1
Education Protection Account State Aid - Current Year	8012	444,363.00	444,363.00	120,126.00	480,503.00	36,140.00	8.1
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	0.01
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	0023	0.00	0.00	0.00	0,00	0.00	0.0
Secured Roll Taxes	8041	2,535,000.00	2,535,000.00	0.00	2,592,742.00	57,742.00	2.3
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 Delinguent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8004						
Other In-Lieu Taxes	8081	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF	8082	0.00	0.00	0.00	0.00	0.00	0.0
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0,0
Subtotal, LCFF Sources		4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.7
CFF Transfers							
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		
OTAL, LCFF SOURCES	0000	4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.0
DERAL REVENUE		4,502,254.00	4,502,254.00	1,103,788.001	4,000,741.00	31,507.00	0.7
laintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
pecial Education Entitlement	8181	0.00	0.00	0.00	0.00		
pecial Education Discretionary Grants	8182	0.00	0.00	0:00	0.00	Paga terre di visa	8-39-20
hild Nutrition Programs	8220	0.00	0:00	0.00	0.00		
onated Food Commodities	8221	0.00	0.00	0.00	0.00		S BERN
prest Reserve Funds	8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0
lood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0
fildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
teragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
ass-Through Revenues from Federal Sources	8287	0.00	0:00	0.00	0.00		
CLB: Title I, Part A, Basic Grants ow-Income and Neglected 3010	8290						
CLB: Title I, Part D, Local Delinquent	A						
Program 3025 CLB: Title II, Part A, Teacher Quality 4035	8290 8290				1. 2. 5. 6. 6 10 1.		

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

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 NCLB: Title III, Limited English Proficient (LEP)	4201	8290						
Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3012-3020, 3030-	8290						
Other No Child Left Behind	3199, 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%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE		~						0.0%
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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		<u>transferance</u>
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	13,007.00	13,007.00	0.00	13,007.00	0.00	<u>n () - 245 (46).</u> D 000
Lottery - Unrestricted and Instructional Materials	i	8560	62,800.00	62,800.00	1,746.66	50,744.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other					1,140.00	50,744.00	(12,056.00)	-19.2%
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			0.000
After School Education and Safety (ASES)	6010	8590		0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387							
Drug/Alcohol/Tobacco Funds		8590						
California Clean Energy Jobs Act	6650, 6690 6230	8590 8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						en en anter de la composition Compositione
Quality Education Investment Act	7210	8590						and the
Common Core State Standards	700	0090					an an an a'	
Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	712.98	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		ſ	75,807.00	75,807.00	2,459.64	63,751.00	(12,056.00)	-15.9%

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expénditures, 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes							and the second sec	· ·
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		233. 19
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		
Other		8622	0.00		0.00	0.00	0.00	0
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LC	CFF							×.
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
Sale of Publications		8632	0.00	0.00	0,00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	6,500.00	6,500.00	2,629.50	6,500.00	0.00	0
Interest		8660	14,000.00	14,000.00	0.00	14,000.00	0.00	<u>c</u>
Net Increase (Decrease) in the Fair Value of Inv	restments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00-	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	167,292.00	167,292.00	70,158.50	207,284.00	39,992.00	23
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue								
Plus: Misc Funds, Non-LCFF (50%) Adjustment	t	8691	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		- 74
All Other Local Revenue		8699	0.00	0.00	1,598.56	0.00	0.00	0
uition		8710	0.00	0.00	0.00	0.00	0.00	0
Il Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	ò
ransfers Of Apportionments								ų. Vi
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		· 有利的资源。 - 人民的保证。				
From County Offices	6500	8792				and the second		
From JPAs	6500							1997. 1997 - 19
ROC/P Transfers	0000	8793						
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments		-,	<u> </u>	<u>en an an an an an an an Annais (1996)</u> An an an an Annaichtean	<u>in an an tean an a</u>	<u>n in english ngangaran ngangaran n</u>	n ya na nya na gana na kata na hafa na h	W. <u>175 (195</u>
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00		~
From County Offices	All Other	8792	0.00		0.00	0.00	0.00	0
From JPAs				0.00	0.00	0.00	0.00	0
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others OTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.00		0.00	0
			187 792 00 1	187,792.00	74,386.56	227,784.00	39,992.00	21

ierra-Plumas Joint Unified ierra County		2016-17 First I General Fu Inrestricted (Resource Expenditures, and Cl	ind	ce		46 701	77 000000 Form 01
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	1,511,795.00	1,511,795.00	303,734.89	1,476,522.00	35,273.00	2.3%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	231,064.00	231,064.00	73,687.12	231,064.00	0.00	0.0%
Other Certificated Salaries	1900	38,115.00	38,115.00	12,705.00	38,115.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1.780.974.00	1,780,974.00	390,127.01	1,745,701.00	35,273.00	2.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	125,006.00	125,006.00	21,359.04	110,637.00	14,369.00	11.5%
Classified Support Salaries	2200	352,872.00	352,872.00	101,025.52	344,042.00	8,830.00	2.5%
Classified Supervisors' and Administrators' Salaries	2300	82.241.00	82,241.00	27,773.68	83,868.00	(1,627.00)	-2.0%
Clerical, Technical and Office Salaries	2400	136,355.00	136,355.00	39,213.63	137,295.00	(940.00)	-0.7%
Other Classified Salaries	2900	23,729.00	23,729.00	4,224.04	21,789.00	1,940.00	8,2%
TOTAL, CLASSIFIED SALARIES		720,203.00	720,203.00	193,595.91	697,631.00	22,572.00	3.1%
EMPLOYEE BENEFITS							
STRS	3101-3102	205,626.00	205,626.00	44,392.88	204,248.00	1,378.00	0,7%
PERS	3201-3202	, 92,928,00	92,928.00	26,060.66	90,124.00	2,804.00	3.0%
OASDI/Medicare/Alternative	3301-3302	83,097,00	83,097.00	20,167.98	77,826.00	5,271.00	6.3%
Health and Welfare Benefits	3401-3402	481,368.00	481,368.00	130,351.78	536,894.00	(55,526.00)	-11.5%
Unemployment insurance	3501-3502	1,800.00	1,800.00	849.03	1,253.00	547.00	30.4%
Workers' Compensation	3601-3602	97,122.00	97,122.00	21,274.85	89,183.00	7,939.00	8.2%
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	72,354.00	72,354.00	32,634.34	60,042.00	12,312.00	17.0%
TOTAL, EMPLOYEE BENEFITS		1,034,295.00	1,034,295.00	275,731.52	1,059,570.00	(25,275.00)	-2.4%
BOOKS AND SUPPLIES		· · · · · · · · · · · ·					
Approved Textbooks and Core Curricula Materials	4100	85,322.00	85,322.00	46,299.51	85,322.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	169,587.00	169,587.00	56,831.77	168,026.00	1,561.00	0.9%
Noncapitalized Equipment	4400	29,348.00	29,348.00	31,762.40	27,161.00	2,187.00	7.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		284,257.00	284,257.00	134,893.68	280,509.00	3,748.00	1.39
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	176,461.00	176,461.00	20,194.62	176,461.00	0.00	0.0%
Travel and Conferences	5200	24,709.00	24,709.00	2,527.67	24,709.00	0.00	0.0%
Dues and Memberships	5300	1,327.00	1,327.00	6,046.20	6,068.00	(4,741.00)	-357.3%
Insurance	5400-5450	55,080.00	55,080.00	53,030.85	55,080.00	0.00	0.0%
Operations and Housekeeping Services	5500	245,333.00	245,333.00	27,435.57	245,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	91,950.00	91,950.00	(4,951.94)	105,450.00	(13,500.00)	-14.79
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	0.09
Professional/Consulting Services and Operating Expenditures	5800	440,898.00	440,898.00	128,861.26	463,269.00	(22,371.00)	-5.19
Communications	5900	26,152.00	26,152.00	2,851.60	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER	- 200						

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) 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)
CAPITAL OUTLAY								
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 Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			70,000.00	89,516.00	34,493.00	79,516.00	10,000.00	11.29
OTHER OUTGO (excluding Transfers of Indirect	t Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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	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	0.09
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	0.09
Special Education SELPA Transfers of Apportior To Districts or Charter Schools	iments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments							an a	
To Districts or Charter Schools	6360	7221					5104 (CM) 	
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	0.04
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of I	ndirect Costs)		104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT CO								
Transfers of Indirect Costs		7310	(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(6,653.00)	(6,653.00)	0.00	(4,215.00)	(2,438.00)	36.6
DTAL, EXPENDITURES			5,049,436.00	5,068,952.00	1,264,836.95	5,065,684.00	3,268.00	0.1

2016-17 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS					(0)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00 :	0.00	0.00	
From: Bond Interest and					0.00	0.00	0.00	0.0
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	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00		0
To: State School Building Fund/ County School Facilities Fund		7613	200,000.00	200,000.00			0.00	0.0
To: Cafeteria Fund		7616	61,553.00	61,553.00	0.00	0.00	200,000.00	100.0
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	61,553.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	•		561,553.00	561,553.00	0.00	275,000.00	25,000.00	8,3
OTHER SOURCES/USES			001,000,00	301,353.00	0.00	336,553.00	225,000.00	40.1
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds			ľ					
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								0.0
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
c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
ISES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
) TOTAL, USES			0.00	0.00		0.00	0.00	0.09
ONTRIBUTIONS	· · · · · ·		0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.39
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
) TOTAL, CONTRIBUTIONS			(101,689.00)	(101,689.00)	0.00	(102,983.00)	(1,294.00)	1.39
TAL, OTHER FINANCING SOURCES/USES			(663,242.00)	(663,242.00)	0.00	(439,536.00)	223,706.00	-33.79

Sierra-Plumas	Joint	Unified
Sierra County		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								<u></u>
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,837.00	98,837.00	24,324.01	111,657.00	12,820.00	13.0%
3) Other State Revenue		8300-8599	398,460.00	398,460.00	61,385.92	501,416.00	102,956.00	25.8%
4) Other Local Revenue		8600-8799	0.00	0.00	1,603.90	2,454.00	2,454.00	Nev
5) TOTAL, REVENUES			497,297.00	497,297.00	87,313.83	615,527.00		
B. EXPENDITURES								*
1) Certificated Salaries		1000-1999	64,669.00	64,669.00	13,606.72	44,770.00	19,899.00	30.8%
2) Classified Salaries		2000-2999	51,959.00	51,959.00	8,696.92	66,824.00	(14,865.00)	-28.6%
3) Employee Benefits		3000-3999	123,757.00	123,757.00	6,667.73	188,882.00	(65,125.00)	-52.6%
4) Books and Supplies		4000-4999	19,601.00	19,601.00	20,698.96	30,918.00	(11,317.00)	-57.7%
5) Services and Other Operating Expenditures		5000-5999	62,983.00	62,983.00	11,255.21	155,561.00	(92,578.00)	-147.0%
6) Capital Outlay		6000-6999	269,364.00	269,364.00	51,871.89	261,722.00	7,642.00	2.8%
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	6,653.00	6,653.00	0.00	4,215.00	2,438.00	36.6%
9) TOTAL, EXPENDITURES			598,986.00	598,986.00	112,797.43	752,892.00	2,400.00	00.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,689.00)					
O. OTHER FINANCING SOURCES/USES			(101,669.00)	(101,689.00)	(25,483.60)	(137,365.00)		
1) Interfund Transfers a) Transfers In	ł	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	٤	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	
3) Contributions	٤	3980-8999	101,689.00	101,689.00	0.00	102,983,00	1,294.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE			101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

N.

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(25,483.60)	(34,382.00)		
F. FUND BALANCE, RESERVES						<u> </u>		int all a r <u>ich</u> i bhaile
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	34,382.30	0.00		34,383.00	34,383.00	New
b) Audit Adjustments		979 <u>3</u>	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,382.30	0.00		34,383.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,382.30	0.00		34,383.00		0.070
2) Ending Balance, June 30 (E + F1e)			34,382.30	0.00		1,00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0:00	0.00		0:00		
Stores		9712	0.00	0.00		0.00		1974 W. 1995
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,382.30	0.00		1.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		a an
e) Unassigned/Unappropriated				0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	2 - 1 - A	9790	0.00	0.00	6669686	0.00		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resource Cod	Object es 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)
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	0044						
Education Protection Account State Aid - Current Year	8011 8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8012	0.00	0.00	0.00	0.00		
Tax Relief Subventions	0019	0.00	0.00	0.00	0.00		
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				· · · ·			
Unsecured Roll Taxes	8041	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8042	0.00	0.00	0.00	0.00		
Supplemental Taxes	8043	0,00	0.00	0.00	0.00		
Education Revenue Augmentation	8044	0.00	0.00	0.00	0.00		
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			
Miscellaneous Funds (EC 41604)	0040	0.00	0.00	0.00	0.00.		
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							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources	• • • • • • • • • • • • • • • • • • •	0.00	0.00	0.00	0.00		
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091			<u></u>			4. C. M. C.
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00				
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	<u> </u>
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
EDERAL REVENUE	·	0.00	0.00	0.00	0.00	0,00	0.0%
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%
Donated Food Commodities	8221	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	a posta a transferancia de la composición de la compo	
7EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
nteragency 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%
VCLB: Title I, Part A, Basic Grants Low-Income and Neglected 3010	8290	58,782.00	58,782.00	16,712.00	66,847.00	8,065.00	13.7%
ICLB: Title I, Part D, Local Delinquent Program 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
ICLB: Title II, Part A, Teacher Quality 4035	8290	25,337.00	25,337.00	6,827.37	28,058.00	2,721.00	10.7%

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fundi-a (Rev 03/22/2016)

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B)
NCLB: Title III, Immigration Education					0/	(0)	(E)	(F)
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		
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610					0.00	0.00	0.0
Other No Child Left Behind	4610 3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education		8290	0.00	0.00	0.00	0.00	0.00	0.09
Safe and Drug Free Schools	3500-3699	8290	3,019.00	3,019.00	784.64	2,924.00	(95.00)	-3.19
·	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	11,699.00	11,699.00	0.00	13,828.00	2,129.00	18.29
TOTAL, FEDERAL REVENUE			98,837.00	98,837.00	24,324.01	111,657.00	12,820.00	_ 13.09
THER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years								
	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	0.09
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	
Child Nutrition Programs		8520	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 Materia		8560	14,678.00	14,678.00			0.00	0.0%
Tax Relief Subventions Restricted Levies - Other				14,070.00	1,441.92	14,861.00	183.00	1.29
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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.0%
Career Technical Education Incentive Grant Program		F		0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6387	8590	31,193.00	31,193.00	59,944.00	53,527.00	22,334.00	71.6%
•	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
merican Indian Early Childhood Education	7210	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	7405	8590	0.00	0.00	0.00	0.00	0.00	ባ ባው
All Other State Revenue	All Other	8590	143,169.00	143,169.00	0.00	223,608.00		0.0%
TAL, OTHER STATE REVENUE					0.00	440,000.00	80,439.00	56.2%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (CoI B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	·····						()	102
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
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.
Supplemental Taxes			0,00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes		8618	. 0.00	0.00	0.00	0.00	0.00	0.
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent No Taxes	on-LCFF	8629	0.00	0.00		0.00		_
Sales		0025	0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.4
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.1
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.
Fees and Contracts								$\mathcal{O}_{\mathcal{V}}$
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.
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.1
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustr	TTE .	8691	0.00	0.00	0.00	<u>Ó.00</u>		19 A A
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	0.00	0.00	1,603.90	2,454.00	2,454.00	N
Fuition		8710	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.
ransfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	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.
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	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	0.1
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.1
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER LOCAL REVENUE			0.00	0.00	1,603.90	2,454.00	2,454.00	0.
							N) 101.00	

Sierra-Plumas	Joint	Unified
Sierra County		

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/8)
Description Resource Code		(A)	(B)	(C)	(D)	(COLB & D) (E)	(E/6) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	64,669,00	64,669,00	13,606,72	44,770.00	10 200 00	20.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	<u>19,899.00</u> 0.00	30.89
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		64,669.00	64,669.00	13,606.72	44,770.00	19,899.00	30.89
CLASSIFIED SALARIES						10,000.00	00.0
Classified Instructional Salaries	2100	51,959.00	51,959.00	8,696.92	66,824.00	(14,865.00)	-28.69
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
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%
TOTAL, CLASSIFIED SALARIES		51,959.00	51,959.00	8,696.92	66,824.00	(14,865,00)	-28.6%
EMPLOYEE BENEFITS						(1,000,00)	20.07
STRS	3101-3102	98,963.00	98,963.00	1,711.73	146,349.00	(47,386.00)	-47.99
PERS	3201-3202	5,183.00	5,183.00	1,204.49	8,439.00	(3,256.00)	-62.8%
OASDI/Medicare/Alternative	3301-3302	5,068.00	5,068.00	851.99	5,834.00	(766.00)	-15.1%
Health and Welfare Benefits	3401-3402	9,926.00	9,926.00	2,049.66	24,088.00	(14,162.00)	-142.79
Unemployment Insurance	3501-3502	81.00	81.00	11.17	56.00	25.00	30.99
Workers' Compensation	3601-3602	4,536.00	4,536.00	838.69	4,116.00	420.00	9.39
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, EMPLOYEE BENEFITS		123,757.00	123,757.00	6,667.73	188,882.00	(65,125.00)	-52.69
BOOKS AND SUPPLIES					100,002.00	(00,120.00)	-52.07
Approved Textbooks and Core Curricula Materials	4100	14,678.00	14,678.00	18,399.34	14,861.00	(183.00)	-1.2%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	4,123.00	4,123.00	2,299.62	14.407.00	(10,284.00)	-249,4%
Noncapitalized Equipment	4400	800.00	800.00	0.00	1,650.00	(850.00)	-106.3%
Food	4700	0.00	0.00	0.0Ó	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		19,601.00	19,601.00	20,698.96	30,918.00	(11,317.00)	-57.7%
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	19,933.00	19,933.00	7,643.33	20,542.00	(609.00)	-3.1%
Dues and Memberships	5300	0.00	0.00	0.00	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	2,513.00	2,513.00	2,090.26	2,513.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,562.00	2,562.00	96.62	1,000.00	1,562.00	61.0%
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	37,975.00	37,975.00	1,425.00	131,506.00	(93,531.00)	-246.3%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER						0.00	

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

				anges in Fund Baland	~	1		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
1								
Land Land Improvements		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6170	0.00	0.00	. 0.00	0.00	0.00	0.0%
Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,944.00	59,944.00	51,871,89	52,302.00	7,642.00	12.7%
Equipment Replacement		6500	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			269,364.00	269,364.00	51,871.89	261,722.00	7,642.00	2.8%
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
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	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%
		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 Apportion 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 All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	6 652 00	6,653,00	0.00	4 945 00	0.100 00	00.001
Transfers of Indirect Costs - Interfund		7310	6,653.00	6,653.00	0.00	4,215.00	2,438.00	36.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS	1000	6,653.00	6,653.00	0.00	4,215.00	0.00 2,438.00	0.0% 36.6%
			0,000.00	0,000.00	0.00	4,210.00	2,400.00	00.0%
OTAL, EXPENDITURES			598,986.00	598,986.00	112,797.43	752,892.00	(153,906.00)	-25.7%

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

		Revenue,	Expenditures, and Ch	nanges in Fund Baland	e .	Revenue, Expenditures, and Changes in Fund Balance									
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)							
INTERFUND TRANSFERS				(6)	(C)	(D)	<u>(E)</u>	(F)							
INTERFUND TRANSFERS IN															
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											
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00								
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%							
INTERFUND TRANSFERS OUT								0.07							
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									
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%							
OTHER SOURCES/USES															
SOURCES								an i jayof Sayofi							
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00									
Proceeds								<u>terregionet por terre</u>							
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00								
Other Sources						0.00	0.00	0.0%							
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00								
Long-Term Debt Proceeds Proceeds from Certificates	÷ .		0.00		0.00	0.00	0.00	0.0%							
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%							
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%							
USES															
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00									
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%							
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%							
ONTRIBUTIONS	·				0.00	0.00	0.00	0.0%							
Contributions from Unrestricted Revenues		8980	101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%							
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%							
e) TOTAL, CONTRIBUTIONS			101,689.00	101,689.00	0.00	102,983.00	1,294.00	1.3%							
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			101 690 00	104 000 00											
		······	101,689.00	101,689.00	0.00	102,983.00	(1,294.00)	1.3%							

Sierra-Plumas Joint Unified Sierra County	Revenu	2016-17 First General Fo Summary - Unrestric es, Expenditures, and C	und ted/Restricted	ce		46 70	177 0000000 Form 011
Description Re	Object source Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-809	9 4,502,234.00	4,502,234.00	1,105,766.00	4.533.741.00	31,507.00	0.7%
2) Federal Revenue	8100-829	178,837.00	178,837.00	24,324.01	191,657.00	12,820.00	7.2%
3) Other State Revenue	8300-859		474,267.00	63,845.56	565,167.00	90,900.00	19.2%
4) Other Local Revenue	8600-879		187,792.00	75,990.46	230,238.00	42,446.00	22.6%
5) TOTAL, REVENUES		5,343,130.00	5,343,130.00	1,269,926.03	5,520,803.00		11.07.0
B. EXPENDITURE\$	-					······································	
1) Certificated Salaries	1000-199	9 1,845,643.00	1,845,643.00	403,733.73	1,790,471.00	55,172.00	3.0%
2) Classified Salaries	2000-299	9 772,162.00	772,162.00	202,292.83	764,455.00	7,707.00	1.0%
3) Employee Benefits	3000-399	9 1,158,052.00	1,158,052.00	282,399.25	1,248,452.00	(90,400.00)	-7.8%
4) Books and Supplies	4000-499	9 303,858.00	303,858.00	155,592.64	311,427.00	(7,569.00)	-2.5%
5) Services and Other Operating Expenditures	5000-599	9 1,124,893.00	1,124,893.00	247,251.04	1,258,083.00	(133,190.00)	-11.8%
6) Capital Outlay	6000-699	9 339,364.00	358,880.00	86,364.89	341,238.00	17,642.00	4.9%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-729 7400-749		104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,648,422.00	5,667,938.00	1,377,634.38	5,818,576.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(305,292.00)	(324,808.00)	(107,708.35)	(297,773.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-892	9 0.00	0.00	0.00			
b) Transfers Out	7600-762		0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	7000-762		561,553.00	0.00	336,553.00	225,000.00	40.1%
a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	ə <u>0.00</u>	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	9000	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(561,553.00)	(561,553.00)	0.00	(336,553.00)		

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2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

Description R	lesource 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(866,845.00)	(886,361.00)		(634,326.00)		
F. FUND BALANCE, RESERVES						(00.100000)		an an the states and a
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,030,882.86	3,859,044.00		4,030,884.00	171,840.00	4.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	- 4.57
c) As of July 1 - Audited (F1a + F1b)			4,030,882.86	3,859,044.00	-	4,030,884.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,030,882.86	3,859,044.00		4,030,884.00		0.07
2) Ending Balance, June 30 (E + F1e)			3,164,037.86	2,972,683.00		3,396,558.00		and a second
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	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,382.30	0.00		1.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		and the second
Other Commitments d) Assigned		9760	494,634.00	494,634.00	[518,756.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	621,000.00	621.000.00		614,365.00		
Unassigned/Unappropriated Amount	<u>. </u>	9790	2,010,621.56	1,853,649.00		2,260,036.00		

.2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

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		1	hanges in Fund Balan		· · · ·		
Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES				······			
Principal Apportionment							
State Aid - Current Year	8011	1,522,871.00	1,522,871.00	985,640.00	1,460,496.00	(62,375.00)	-4.19
Education Protection Account State Aid - Current Year	8012	444,363.00	444,363.00	120,126.00	480,503.00	36,140.00	8.19
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0.00	0.00	0.00	D 00
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			0.00	0.00	0.00	0.00	0.0
Secured Roll Taxes	8041	2,535,000.00	2,535,000.00	0.00	2,592,742.00	57,742.00	2.3
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes	8043	<u>0.00</u>	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						
Community Redevelopment Funds	0040	0.00	0.00	0.00	0.00	0.00	0.09
(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	• • •
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF	0002	0.00	0.00	0.00	0.00	0.00	0.05
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources		4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.70
LCFF Transfers		1,002,204.00	4,502,254.00	1,103,700.00	4,000,741,00	01,007.00	0.79
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	.0.00	0.00	0.00	0.00	0.00	0.0%
	·	4,502,234.00	4,502,234.00	1,105,766.00	4,533,741.00	31,507.00	0.79
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.09
orest Reserve Funds	8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.09
lood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.04
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
teragency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.09
ass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
ICLB: Title I, Part A, Basic Grants							
Low-Income and Neglected 3010	8290	58,782.00	_58,782.00	16,712.00	66,847.00	8,065.00	13.7%
ICLB: Title I, Part D, Local Delinquent Program 3025	8290	0.00	0.00	0.02			·
CLB: Title II, Part A, Teacher Quality 4035	8290	25,337.00	25,337.00	0.00 6,827.37	0.00	0.00 2,721.00	0.0%

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 01I

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			· · · · · · · · · · · · · · · · · · ·				(e/	
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 3012-3020, 3030-	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,019.00	3,019.00	784.64	2,924.00	(95.00)	-3.19
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	11,699.00	11,699.00	0.00	13,828.00	2,129.00	18.2%
TOTAL, FEDERAL REVENUE			178,837.00	178,837.00	24,324.01	191,657.00	12,820.00	
OTHER STATE REVENUE				170,007.00	24,324.01	191,037.00	12,820.00	7.29
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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	13,007.00	13,007.00	0.00	13,007.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	77,478.00	77,478.00	3,188.58	65,605.00	(11,873.00)	-15.3%
Tax Relief Subventions Restricted Levies - Other							(11,070.00)	-10.07
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%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00		0.0%
Career Technical Education Incentive Grant Program	6387	8590	31,193.00				0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		31,193.00	59,944,00	53,527.00	22,334.00	71.6%
California Clean Energy Jobs Act	6230		0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0%
American Indian Early Childhood Education		8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
•	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	143,169.00	143,169.00	712.98	223,608.00	80,439.00	56.2%
OTAL, OTHER STATE REVENUE		~	474,267.00	474,267.00	63,845.56	565,167.00	90,900.00	19.2%

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2016-17 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	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE		00000		(6)	(C)	(D)	<u>(E)</u>	<u>(F)</u>
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00	0.00	0
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0
Other		8622	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction								
•		8625	0.00	0.00	0.00	0.00	0.00	0
Penalties and Interest from Delinquent Non Taxes	-LCFF	8629	0.00	0.00	0.00	0.00	0.00	0.
Sales					0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	6,500.00	6,500.00	2,629.50	6,500.00	0.00	0
Interest		8660	14,000.00	14,000.00	0.00	14,000.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00		0.05			
Non-Resident Students		8672		0.00	<u>0.00</u>	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.
Interagency Services		8677	167,292.00	0.00	0.00	0.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	167,292.00	70,158.50	207,284.00	39,992.00	23.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		3005	0.00	0.00	0.00	0.00	0.00	0
Plus: Misc Funds Non-LCFF (50%) Adjustm	ent	8691	0.00	0.00	0.00			
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	0.00	0.00	3,202.46	0.00	0.00	0.
uition		8710	0.00	0.00	0.00	2,454.00	2,454.00	N
I Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.
ransfers Of Apportionments Special Education SELPA Transfers				0.00	0.00	0.00	0.00	0.
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0.00	0.00	0.00			0.
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00		0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	<u>0</u> ,
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	<u>0.</u>
OTAL, OTHER LOCAL REVENUE			187,792.00	187,792.00	75,990.46	230,238.00	0.00	0.
	• • • • • • • • • • • • • • • • • • • •			101,102.00	10,000.40	200,200.00	42,440.00	22.

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 011

Description Resource Coc	Object les Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CERTIFICATED SALARIES					<u>(D)</u>	(E)	<u>(F)</u>
Certificated Teachers' Salaries	1100	1,576,464.00	1,576,464.00	317,341.61	1,521,292.00	EE 172 00	
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		55,172.00	3.5
Certificated Supervisors' and Administrators' Salaries	1300	231,064.00	231,064.00	73,687.12	00.0	0.00	0.0
Other Certificated Salaries	1900	38,115.00	38,115.00	12,705.00	231,064.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1,845,643.00	1,845,643.00	403,733.73	38,115.00	0.00	0.0
CLASSIFIED SALARIES				405,755.75	1,730,471.00	55,172.00	3.0'
Classified Instructional Salaries	2100	176,965.00	176,965.00	30,055.96	177,461.00	(496.00)	-0.3
Classified Support Salaries	2200	352,872.00	352,872.00	101,025.52	344,042.00	8,830,00	2.5
Classified Supervisors' and Administrators' Salaries	2300	82,241.00	82,241.00	27,773.68	83,868.00	(1,627.00)	-2.0
Clerical, Technical and Office Salaries	2400	136,355.00	136,355.00	39,213.63	137,295.00	(940.00)	-0.79
Other Classified Salaries	2900	23,729.00	23,729.00	4,224.04	21,789.00	1,940.00	8.29
TOTAL, CLASSIFIED SALARIES		772,162.00	772,162.00	202,292.83	764,455.00	7,707.00	1.09
EMPLOYEE BENEFITS							
STRS	3101-3102	304,589.00	304,589.00	46,104.61	350,597.00	(46,008.00)	-15.19
PERS	3201-3202	98,111.00	98,111.00	27,265.15	98,563.00	(452.00)	-0.5
OASDI/Medicare/Alternative	3301-3302	88,165.00	88,165.00	21,019.97	83,660.00	4,505.00	5.19
Health and Welfare Benefits	3401-3402	491,294.00	491,294.00	132,401.44	560,982.00	(69,688.00)	-14.29
Unemployment Insurance	3501-3502	1,881.00	1,881.00	860.20	1,309.00	572.00	30.4
Workers' Compensation	3601-3602	101,658.00	101,658.00	22,113.54	93,299.00	8,359.00	8.29
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	72,354.00	72,354.00	32,634.34	60,042.00	12,312.00	17.09
TOTAL, EMPLOYEE BENEFITS		1,158,052.00	1,158,052.00	282,399.25	1,248,452.00	(90,400.00)	-7.8
OOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	100,000.00	100,000.00	64,698.85	100,183.00	(183.00)	-0.2%
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0.09
Materials and Supplies	4300	173,710.00	173,710.00	59,131.39	182,433.00	(8,723.00)	-5.0%
Noncapitalized Equipment	4400	30,148.00	30,148.00	31,762.40	28,811.00	1,337.00	4.49
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		303,858.00	303,858.00	155,592.64	311,427.00	(7,569.00)	-2.59
ERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	176,461.00	176,461.00	20,194.62	176,461.00	0.00	0.0%
ravel and Conferences	5200	44,642.00	44,642.00	10,171.00	45,251.00	(609.00)	-1.49
Dues and Memberships	5300	1,327.00	1,327.00	6,046.20	6,068.00	(4,741.00)	-357.3%
surance	5400-5450	55,080.00	55,080.00	53,030.85	55,080.00	0.00	0.0%
perations and Housekeeping Services	5500	247,846.00	247,846.00	29,525.83	247,846.00	0.00	0.0%
tentals, Leases, Repairs, and Noncapitalized Improvements	5600	94,512.00	94,512.00	(4,855.32)	106,450.00	(11,938.00)	-12.6%
ransfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
rofessional/Consulting Services and Operating Expenditures	5800	478,873.00	478,873.00	130,286.26	594 775 00	(115 000 00)	01.00
ommunications	5900	26,152.00			594,775.00	(115,902.00)	<u>-24.2%</u>
OTAL, SERVICES AND OTHER PERATING EXPENDITURES		20,102.00	26,152.00	2,851.60	26,152.00	0.00	0.0%

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Sierra-Plumas Joint Unified Sierra County		Revenues	2016-17 First I General Fu Summary - Unrestrict Expenditures, and Cl	ind	се		46 70 ⁻	177 00000 Form 0
Description Re	source 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)
CAPITAL OUTLAY								
Land		0100						
Land Improvements		6100 6170	0.00	0.00	0.00	0.00	0.00	0.09
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		0200	0.00	0.00	0.00	0.00	0.00	0.09
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	129,944.00	149,460.00	86,364.89	131,818.00	17,642.00	11.8
Equipment Replacement		6500	209,420.00	209,420.00	0.00	209,420.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			339,364.00	358,880.00	86,364.89	341,238.00	17,642.00	4.9
OTHER OUTGO (excluding Transfers of Indirect C	osts)							
Totto					-			
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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								
Payments to County Offices		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs	-	7142	0.00	0.00	0.00	0.00	0.00	0.0
		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 Apportionm	ents							0.0
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		7.0.0						
	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
	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 Debt Service	<u>.</u>	7299	0.00	0.00	0.00	0.00	0.00	0.0
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
TOTAL, OTHER OUTGO (excluding Transfers of Ind	irect Costs)		104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COST								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EXPENDITURES			5,648,422.00	5,667,938.00	1,377,634.38	5,818,576.00	(150,638.00)	2.7

From: Special Reserve Fund
From: Bond Interest and Redemption Fund
Other Authorized Interfund Transfers In
(a) TOTAL, INTERFUND TRANSFERS IN
INTERFUND TRANSFERS OUT
To: Child Development Fund
To: Special Reserve Fund
To: State School Building Fund/ County School Facilities Fund
To: Cafeteria Fund
Other Authorized Interfund Transfers Out
(b) TOTAL, INTERFUND TRANSFERS OUT
OTHER SOURCES/USES
SOURCES
State Apportionments Emergency Apportionments
Droceeds

(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
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	200,000.00	200,000.00	0.00	0.00	200,000.00	100.0%
To: Cafeteria Fund	7616	61,553.00	61,553.00	0.00	61,553.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	300,000.00	300,000.00	0.00	275,000.00	25,000.00	8.3%
(b) TOTAL, INTERFUND TRANSFERS OUT		561,553.00	561,553.00	0.00	336,553.00	225,000.00	
OTHER SOURCES/USES					000,000.00	223,000,00	40.1%
SOURCES							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							0.070
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources					0.00	0,00	0.070
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							0.078
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%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							<u></u>
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0,00		
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00,	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(561,553.00)	(561,553.00)	0.00	(336,553.00)	(225.000.00)	-40.1%
· · · · · · · · · · · · · · · · · · ·						(=20,000.00)	-40.170

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fundi-a (Rev 03/22/2016)

Printed: 12/6/2016 8:10 AM

% Diff

(E/B)

(F)

0.0%

0.0%

0.0%

Difference

(Col B & D)

(E)

0.00

0.00

0.00

Projected Year Totals

(D)

0.00

0.00

0.00

2016-17 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance

0.00

0.00

0.00

Original Budget

(A)

Object

Codes

8912

8914

8919

Resource Codes

Board Approved Operating Budget (B)

0.00

0.00

0.00

Actuals To Date

(C)

0.00

0.00

0.00

Sierra-Plumas Joint Unified

INTERFUND TRANSFERS INTERFUND TRANSFERS IN

Sierra County

Description

2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 13!

Description	Resource CodesObject Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	76,000.00	76,000,00	11,194.99	76,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
4) Other Local Revenue	8600-8799	20,366.00	20,366.00	1,944.96	20,366.00	0.00	0.0%
5) TOTAL, REVENUES		101,866.00	101,866.00	13,907.54	101,866.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	. 0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	70,610.00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
3) Employee Benefits	3000-3999	29,671.00	29,671.00	5,674.85	28,334.00	1,337.00	4.5%
4) Books and Supplies	4000-4999	58,682.00	58,682.00	11,499.56	59,769.00	(1,087.00)	-1.9%
5) Services and Other Operating Expenditures	5000-5999	4,456.00	4,456.00	3,620.02	5,987.00	(1,531.00)	-34.4%
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	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	·	163,419.00	163,419.00	34,873.49	163,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(61,553.00)	(61,553,00)	(20,965,95)	(61,553.00)	n an	1597 1597 1897 - 74 - 75
D. OTHER FINANCING SOURCES/USES		(01,000.00)	101,000,001		(01,300.00)		
1) Interfund Transfers a) Transfers In	8900-8929	61,553.00	61,553.00	0.00	61,553.00	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		61,553.00	61,553.00	0.00	61,553.00		23.23

2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 13i

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}
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	·····	0.00	0.00	(20.965.95)	0.00		
. FUND BALANCE, RESERVES					·····		
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	e e e de la seconda de la s	Serie Maria
Components of Ending Fund Balance a) Nonspendable							1-850 m 1-850 m
Revolving Cash Stores	9711	0.00	0.00		0.00		
Prepaid Expenditures	9712	0.00	0.00		0.00		
	9713	0.00	0.00		0,00		
All Others	9719	0.00			0.00	一 公理方法	
b) Restricted c) Committed	9740	0.00	0.00		0.00	n an tha chair. Tha an tha chair an tha	n Katalan
Stabilization Arrangements	9750	0.00	0.00	i da da se	0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00	n el les provisiones les constantes les constantes autorités	
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00	 X and Soletta 	e for for the second

2016-17 First Interim Cafeteria Special Revenue Fund 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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	60,000,00	60,000.00	9,674.38	76,000.00	16,000.00	26.7%
Donated Food Commodities		8221	16,000.00	16,000.00	1,520,61	0.00	(16,000.00)	-100.0%
Ali Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	·		76,000.00	76,000.00	11,194,99	76,000.00	0.00	0.0%
OTHER STATE REVENUE						-		
Child Nutrition Programs		8520	5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	767.59	5,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								l f
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	20,366.00	20,366.00	1,944.96	20,366.00	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				-				
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	1,944.96	20,366,00	0.00	0.0%
FOTAL, REVENUES			101,866.00	101,866.00	13,907.54	101,866.00		

2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00_	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	70,610,00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
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%
TOTAL, CLASSIFIED SALARIES			70,610.00	70,610.00	14,079.06	69,329.00	1,281.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,635.00	7,635.00	1,483.38	7,249.00	386.00	5.1%
OASDI/Medicare/Alternative		3301-3302	5,401.00	5,401.00	983.13	4,825.00	576.00	10,7%
Health and Welfare Benefits		3401-3402	13,840.00	13,840.00	2,701.62	13,774.00	66.00	0.5%
Unemployment Insurance		3501-3502	49.00	49.00	7.03	34.00	15.00	30.6%
Workers' Compensation		3601-3602	2,746.00	2,746.00	499.69	2,452.00	294.00	10.7%
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%
TOTAL, EMPLOYEE BENEFITS			29,671.00	29,671.00	5,674.85	28,334.00	1,337.00	4.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0,00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,924.00	7,924.00	1,640.87	9,011.00	(1,087.00)	-13.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	45,758.00	45,758.00	9,858.69	45,758.00	0.00	Q,0%
TOTAL, BOOKS AND SUPPLIES			58,682.00	58,682,00	11,499,56	59,769.00	(1,087.00)	-1.9%

2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description Res	ource Codes Object ()riginal 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)
SERVICES AND OTHER OPERATING EXPENDITURES		1						
Subagreements for Services	510	ю 🗌	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	520	»	0.00	0.00	1,413.61	710.00	(710.00)	New
Dues and Memberships	530		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5	5450	0.00	0,00	0.00	. 0.00	0.00	0.0%
Operations and Housekeeping Services	550		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	560		2,279.00	2,279.00	1,365.50	2,800.00	(521.00)	-22.9%
Transfers of Direct Costs	571	io 🔛	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	io	0.00	0.00	0.00	0.00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures	580	ю	2,056.00	2,056.00	552.28	2,056.00	0.00	0.0%
Communications	590	ю	121.00	121.00	288.63	421.00	(300.00)	-247.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,456.00	4,458.00	3,620.02	5,987.00	(1,531.00)	-34.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	620	o	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	. 640	0	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	650	o	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	**. 951-00		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service						\$		
Debt Service - Interest	743	8	0.00	D,00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	743	9	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	735	。	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	. 0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,419.00	163,419,00	34,873,49	163,419.00		

Sierra-Plumas Joint Unified Sierra County

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2016-17 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	61,553,00	61,553.00	0.00	61,553.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,553,00	61,553.00	0.00		0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	·	·	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		6972	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES						0.00		0.07
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%
(d) TOTAL, USES	·····		0.00	0.00	0.00	0.00	0.00	0.0%
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8960	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%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			61,553.00	61,553.00	0.00	61,553.00		999 900 1000 1000

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes C	bject 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	D.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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0,00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000,00	500,000.00	0.00	275,000.00	225,000.00	45.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.D0	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			500,000.00	500,000.00	0.00	275,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,000.00)	(500,000.00)	0.00	(275,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	275,000.00	(225,000.00)	-45.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	1	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	. 4	8980-8999	0.00	0.00	0.00	0.00	6.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	······		500,000.00	500,000.00	0.00	275,000.00		

Sierra-Plumas Joint Unified Sierra County

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

46 70177 0000000 Form 401

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES					1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.09
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	har da fara an san an san an san san san san san s	
d) Other Restatements	• *	9795	0.00	0.00	en sons againste	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
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	ning and an an and a start of the start of t	
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 c) Committed		9740	0.00	0.00		0.00	an si zansarin Riseri Kasadan p	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	1992 N. 471 Station	

2016-17 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description Reso	urce Codes Object Code:	Original Budget s(A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (Ĕ)	% Diff Column B & D (F)
A. REVENUES				al de la composition	andre son a sameri		
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	3,500,00	3,500.00	1,792.98	6,800.00	3,300.00	94.3%
5) TOTAL, REVENUES		3,500.00	3,500.00	1,792.98	6,800.00		
B. EXPENSES							
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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
 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		6,000.00	6,000.00	0.00	6,000.00		r de constanta
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,500.00)	(2,500.00)	1,792.98	800.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7 6 00-7629	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	100 00 00 00 000	

Sierra-Plumas Joint Unified Sierra County

2016-17 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

46 70177 0000000 Form 731

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,500.00)	(2,500.00)	1,792.98	800.00	i ar i ga Li Star Car	
F. NET POSITION								
 Beginning Net Position a) As of July 1 - Unaudited 		9791	168,299.88	54,717.00	an a	0.00	(54,717.00)	-100.04
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			188,299.88	54,717.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		ļ	188,299.88	54,717.00		0.00		
2) Ending Net Position, June 30 (E + F1e)		Ĺ	185,799.88	52,217.00	- Charles and I	800.00		
Components of Ending Net Position					actral 2 Protection		e du la terdania de Angle Rotana	na in na Nganangan
a) Net Investment in Capital Assets		9796	0.00	0.00	1. 36 A. 20	0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	185,799.88	52,217.00		800.00		$M_{\rm eff} = M_{\rm eff}$

Sierra-Plumas Joint Unified Sierra County

2016-17 First Interim AVERAGE DAILY ATTENDANCE

46 70177 0000000 Form Al

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)
A. DISTRICT						
1. Total District Regular ADA	l					
Includes Opportunity Classes, Home &						· ·
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI						
and Extended Year, and Community Day					ļ	}
School (includes Necessary Small School						
ADA)	362.46	368.92	361.97	368.92	0.00	0%
2. Total Basic Aid Choice/Court Ordered	002.40	000.02	301.31	000.02	0.00	
Voluntary Pupil Transfer Regular ADA					1	
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%
3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	U /0
Includes Opportunity Classes, Home &						
	ļ					1
Hospital, Special Day Class, Continuation						1
Education, Special Education NPS/LCI						
and Extended Year, and Community Day				0.00	0.00	
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	362.46	368.92	361.97	368.92	0.00	0%
5. District Funded County Program ADA					n	
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00		
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day	1			1		ł
Opportunity Classes, Specialized Secondary	1					1
Schools, Technical, Agricultural, and Natural					1	
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund	-				1	
(Out of State Tuition) [EC 2000 and 46380]	12.19	18.93	18.93	18.93	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	12.19	18.93	18.93	18.93	0.00	0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	374.65	387.85	380,90	387.85		
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA	1998 - 178 (PE	the states			1000000000	
(Enter Charter School ADA using		CALL REAL PROPERTY				
Tab C. Charter School ADA)						

2016-17 First Interim AVERAGE DAILY ATTENDANCE

	1					
Description	ESTIMATED FUNDED ADA Original Budget	ESTIMATED FUNDED ADA Board Approved Operating Budget	ESTIMATED P-2 REPORT ADA Projected Year Totals	ESTIMATED FUNDED ADA Projected Year Totals	DIFFERENCE (Col. D - B)	PERCENTAGE DIFFERENCE (Col. E / B)
Description	(A)	(B)	(C)	(D)	(E)	(F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.60	0.60	0.60	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	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	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.60	0.60	0.60	0.00	0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.60	0.60	0.60	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA			Sector Lange			and the second
(Enter Charter School ADA using						A CALL STORE
Tab C. Charter School ADA)			March Street	10. Sec. 10. Sec. 10.	Same Providence	

2016-17 First Interim AVERAGE DAILY ATTENDANCE

Sierra County						Form
Description C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financia				Year Totals (D)		
Charter schools reporting SACS financial data separatel	y from their autho	rizing LEAs in Fi	ind 01 or Fund 62	2 use this worksh	neet to report the	r ADA.
FUND 01: Charter School ADA corresponding to S	ACS financial da	ita reported in F	und 01.			
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
2. Charter School County Program Alternative						
Education ADA			0.00	0.00	0.00	
 a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps 	0.00	0.00	0.00	0.00	0.00	0'
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0'
d. Total, Charter School County Program		0.00	0.00			ľ
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0'
3. Charter School Funded County Program ADA						
a. County Community Schools	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 d. Special Education Extended Year 	0.00	0.00	0.00	0.00	0.00	0
 o. Special Education Extended Year e. Other County Operated Programs: 	0.00	0.00	0.00	0.00	0.00	U
Opportunity Chools and Full Day Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	1					
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0
(Sum of Lines C1, C20, and C31)	0.00	0.00	0.00	0.00	0.00	<u> </u>
FUND 09 or 62: Charter School ADA corresponding	to SACS finance	ial data reporte	d in Fund 01 or	Fund 62.		·
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0
6. Charter School County Program Alternative						
Education ADA					r =	
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00		0
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0
c. Probation Referred, On Probation or Parole,						1 -
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	(
d. Total, Charter School County Program	1	}			1	
Alternative Education ADA	0.00	0.00	0.00		1	
(Sum of Lines C6a through C6c) . Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	(
 b. Special Education-Special Day Class 	0.00	0.00	0.00	0.00		
c. Special Education-Special Day Class	0.00	0.00	0.00	0.00		1
d. Special Education Extended Year	0.00	0.00	0.00	0.00		
e. Other County Operated Programs:					1	
Opportunity Schools and Full Day						1
Opportunity Classes, Specialized Secondary	1					
Schools, Technical, Agricultural, and Natural						.
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	<u> </u>
f. Total, Charter School Funded County Program ADA					1	1
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00] (
TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	<u> </u>
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	
. TOTAL CHARTER SCHOOL ADA	0.00	0.00		2.00	1	1
Reported in Fund 01, 09, or 62	1					
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	

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First Interim 2016-17 INTERIM REPORT Cashiftow Worksheet - Budget Year (1)

46 70177 0000000 Form CASH

sierra county				Cashilow vvorksner	Cashtiow Worksheet - Budget Year (1)					Form CASH
		21-19-50000000 21-10-0000000 21-10-00000000	44	1			-			
ACTUALS THROUGH THE MONTH OF			Anne	August 1	September	OCTOBER AND AND AND AND AND AND AND AND AND AND	NOVEMBEL	December	January	February
A. BEGINNING CASH			4 220 R12 29	4 056 R05 07	4 306 805 67	4 276 360 ORI	4 200 706 28	170 AAC 077 C		A 64 4 42 7 77
RECEIPTS				1	10-070 0001		7,200,100,40	10.400,011,0	10 440 707 4	10.104,401,01
LCFF/Revenue Limit Sources								••	,	
Principal Apportionment Bronacty Taxas	8010-8019		246,410.00	246,410.00	366,536.00	246,410.00		120,125,00	98,564.00	75,250.00
Miscellaneous Funds	8080-808	1		-				no'nno'ne/	9/0/00/00	
Federal Revenue	8100-8299				24,324.01		(10,016.92)	35,000.00		
Other State Revenue	8300-8599		29,972.00		29,972.00	3,901.56	37,592,60		13,247.00	
Other Local Revenue	8600-8799		1,257.00	388.00	2,353.78	74,427.00	736.00	6,000.00	74,427.00	
	8910-8929									
All Uther Financing Sources	8630-8679									
			277,639.00	246,798.00	423,185.79	324,738.56	28,311.68	911,125.00	756,238,00	75,250.00
Certificated Salaries	1000-1989		32.474.69	27 344 30	172 365 74	171 549 00	172 000 00	169 000 00	169 000 00	169 NUN 01
Classified Salaries	2000-2999		33,219,25	39.890.48	66.694.97	62.488.13	66.000.00	66.000.00	66.000.00	66.000.00
Employee Benefits	3000-3999		59,363.32	31.676.74	96.047.50	95.311.69	97,000,00	97.000.00	00.000.79	00.000.66
Books and Supplies	4000-4999		74,304.01	17,817,06	25.231.30	38,056.55	32,649,60		17.145.00	17.145.00
Services	5000-5999		77,093,33	9.597.14	23.001.82	50,467.51	82.173.18)		50.000.00	110.000.00
Capital Outlay	6000-6599		51,398.75		34,989.14	(23.00)	429.82			45,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629								25,000.00	
All Other Financing Uses	7630-7699		3							
TOTAL DISBURSEMENTS			327,853.35	126,325.72	418,330.47	417,849,88	450,252.60	399,145.00	424,145.00	506,145.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows									,	
Cash Not In Freasury	9111-9199			10 000 100		1 010 0	01 100			
Accounts Receivable	9200-9299		26,153,67	235,480.94	10.175,8	14,855.00	011.40			
	0108				10'100'61					
Dranaid Evnanditures	0330	1 010 13	1 010 13							
Other Current Assets	0750	1000	101001							
Deferred Outflows of Resources										
SUBTOTAL	35	300.554.42	27,172,80	235,480.94	22,432.72	14,856.50	611.46	00.0	00.0	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	464,411.85	140,875.67	106,022.62	27,771.73	(2,681.12)	9,102.45			112,936.50
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Uneamed Revenues	9650	29,972.00			29,972.00					
Deferred Inflows of Resources	9690		-							
SUBTOTAL		494,383.85	140,875.67	106,022.62	57,743.73	(2,681.12)	9,102.45	0.00	0.00	112,936.50
Nonoperating										
Suspense Clearing	9910					44 607 00	10,000	000		(117 036 50)
TOTAL BALANCE SHEET ITEMS	í	(193,829.43)	(113,/102.87)	129,408,32	(10) 110 (cc)	11,001,02	1420 424 041	511 0R0 00	332 093 00	(543,831,50)
E. NET INCREASE/DECREASE (B - C + D)			(103,817.22)	70.002 842	(AD'CC+'NC)	10,010,00	10-10-10-10-10-10-10-10-10-10-10-10-10-1	TO 100 100 1	A 241 457 57	1 070 605 87
F. ENDING CASH (A + E)			4,056,895.07	4,306,825.67	4,2/6,369.98	4, 200, 790, 201	10,000,01,0	10.440,202,4	4014,401.01	10,000,010,4
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS			※ からにものがあるがいちょうか	STATES AND				1		

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cashi (Rev 06/17/2014)

Printed: 12/6/2016 8:11 AM

Sierra-Plumas Joint Unified Sierra County

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First Interim 2016-17 INTERIM REPORT inflow Worksheet - Budget Year

46 70177 0000000 Form CASH

Au			Cashflow	Cashflow Worksheet - Budget Year (1)	t Year (1)				46 70177 0 Form
	Object	March	Anril	Mav		Accession			
ACTUALS THROUGH THE MONTH OF				may Periodic Section	Jule	Accruais	Adjustments	IOIAL	BUDGET
SCA	AX AN CASE OF	4,070,605.87	3.885.759.87	<u>4.070.660.71</u>	4 087 814 71				
B. RECEIPTS I CEF/Revenue Limit Sources									
Principal Apportionment	8010-8019	195,250.00	75,250.00	75,250.00	195,544.00			1 940 999 00	
Property Taxes	8020-8079		485,000.00	475,000.00	150,000.00	162,742.00		2,592,742.00	2,592,742.00
Wiscellaneous rungs Federal Revenite	8080-8099	00 000 20						00.0	00'0
Other State Revenue	8100-8239	00.000,65	80,000.00	, 00 00L F0	27,349.91			191,657.00	191,657.00
Other 1 ocal Revenue	6300-6399 8600-8700	3 500 00	13,246.84	37,500.00	140,620.00	259,115.00		565,167.00	565,167.00
Interfund Transfers In	8910-8929	20,000,0			149.22			230,238.00	230,238.00
All Other Financing Sources	8930-8979							00.0	0.0
C DISL RECEIPTS		233,750.00	653,496.84	587,750,00	580,663.13	421,857.00	0.00	5,520,803.00	5,520,803,00
Certificated Salaries	1000-1999	169.000.00	169 000 00	180 000 00	180 737 37				
Classified Salaries	2000-2999	68,000.00	68,000.00	68,000.00	94.162.17			784 455 00	764 456 00
Employee Benefits	3000-3999	90'000'66	99,000.00	105,000.00	273,052.75			1 248 452 00	1 248 452 001
Books and Supplies	4000-4999	15,000.00	15,000.00	15,000.00	15,000.00	11,933.48		311.427.00	311.427.00
Services	, 2000-2999	50,000.00	50,000.00	85,000.00	175,000.00	345,750.02	100,000.00	1.258.083.00	-
Capital Outlay	6000-6599		-	100,000.00	109,443.29			341,238.00	
	7000-7499				we l	104,450.00		104,450,00	
All Other Einsteis Out	7000-7020		50,000.00		50,000.00	211,553.00		336,553.00	336,553.00
TOTAL DISRURSEMENTS	1030-1088	101 000 00	164 000 00	200 000 00				00 0	0.00
D. BALANCE SHEET ITEMS			100,000,164	00.000,566	906,395.48	673,686.50	100,000.00	6,155,129.00	6,155,129.00
Assets and Deferred Outflows			-						
Cash Not In Treasury	9111-9199						.	0.00	
Accounts Receivable	9200-9299							286,473,58	
Due From Other Funds	9310	-			********			13,061.71	
Stores	9320							0.00	
Prepaid Expenditures	8330 8330							1,019.13	
Deferred Outflows of Resolution								0.00	
SUBTOTAL		00.0	000	000	00.0	000		0.00	
Liabilities and Deferred Inflows				8		2010	DOV:D	74.400,000	
Accounts Payable	9500-9599	17,596.00	17,596.00	17,596.00	17,596.00		i	464,411.85	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	4
Uneamed Revenues	9650							29,972.00	
Deferred inflows of Resources	9690							0.00	
Nononeration		17,596.00	17,596.00	17,596.00	17,596.00	0.00	0.00	494,383.85	
Suspense Clearing	9910			•				0.00	
TOTAL BALANCE SHEET ITEMS			(17,596.00)	(17,596.00)	(17 596.00)	0.00	0.00	(193,829.43)	
E. NET INCREASE/DECREASE (B - C + D)	â		184,900.84	17,154.00	(343,328,35)	(251,829,50)	(100,000.00)	(828,155.43)	(634,326.00)
F. ENUING CASH (A + E)	·	3,885,759.87	4.070,660.71	4,087,814.71	3,744,486.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1 100 EKE 96	
				and the second state when the state of the second	Non-States and the second states of the second states of the second second second second second second second s		and the states of the states and the states of the states	100'DCD'72C'C	

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Page 2 of 2

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2016-17

Signed:	Date:
District Superintendent or Designee	
OTICE OF INTERIM REVIEW. All action shall be taken o eeting of the governing board.	n this report during a regular or authorized special
o the County Superintendent of Schools: This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	on are hereby filed by the governing board
Meeting Date: December 13, 2016	Signed:
ERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
district will meet its financial obligations for the curre	district, I certify that based upon current projections this ent fiscal year and subsequent two fiscal years. district, I certify that based upon current projections this
district may not meet its financial obligations for the	ecurrent fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district will be unable to meet its financial obligation subsequent fiscal year.	district, I certify that based upon current projections this is for the remainder of the current fiscal year or for the
Contact person for additional information on the interir	m report:
Name: Rose Asquith	Telephone: <u>530-993-1660 x *838</u>
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.

CRITE	RIA 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	

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2016-17

	RIA AND STANDARDS (con		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.	1	. 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
7	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	La
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	

	EMENTAL INFORMATION		No	<u>Yes</u>
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)?	×	
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

	EMENTAL INFORMATION (co		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 (2015-16) annual payment? 	n/a	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? 	n/a	
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? 	n/a	
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
		Management/supervisor/confidential? (Section S8C, 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	
		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	

ADDIT	IONAL 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	5 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	

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. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 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) 25,662.00 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. Salaries and Benefits - All Other Activities В. 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) 3,777,716.00 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) 0.68% 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. Normal Separation Costs (optional) Α. 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. В. 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

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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)	246,066.00
	2. Centralized Data Processing, less portion charged to restricted resources or specific goals	· · · · · · · · · · · · · · · · · · ·
	(Function 7700, objects 1000-5999, minus Line B10)	34,744.00
	 External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 	
		0.00
	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)	5,188.14
	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)	26.52
	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)	286,024.66
	9. Carry-Forward Adjustment (Part IV, Line F)	(311,657.68)
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	(25,633.02)
в.	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,888,167.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	605,960.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	168,019.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	92,928.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	Board and Superintendent (Functions 7100-7180, objects 1000-5999.	
	minus Part III, Line A4)	230,808.00
	8. External Financial Audit - Single Audit and Other (Functions 7190-7191,	
	objects 5000-5999, minus Part III, Line A3)	17,000.00
	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)	38,889.00
	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)	106,984.00
	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)	757,773.86
	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)	3,873.48
	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	· · · · · · · · · · · · · · · · · · ·
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	163,419.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100	
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,073,821.34
2	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)	5.64%
ì		
) .	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	
		-0.51%

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.

Α.	Indirect c	osts incurred in the current year (Part III, Line A8)	286,024.66
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	(156,486.13)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	(267,164.14)
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (3.43%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (3.43%) times Part III, Line B18) or (the highest rate used to er costs from any program (3.74%) times Part III, Line B18); zero if positive	(311,657.68)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(311,657.68)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c the carry-l	the rate at which may request that djustment over more h an approved rate.	
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	-0.51%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-155,828.84) is applied to the current year calculation and the remainder (\$-155,828.84) is deferred to one or more future years:	2.57%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-103,885.89) is applied to the current year calculation and the remainder (\$-207,771.79) is deferred to one or more future years:	3.59%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if r Option 3 is selected)	(311,657.68)

First Interim 2016-17 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

	Appro	ved indire	ct cost rate: _	<u> </u>

Highest rate used in any program: 3.74%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	111,005.00	4,15 0.00	3.74%
01	3550	2,859.00	65.00	2.27%

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2016-17 First Interim General Fund Multiyear Projections Unrestricted

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and	Ē٠					
current year - Column A - is extracted)	ω,					
A. REVENUES AND OTHER FINANCING SOURCES	· · · · · ·					
1. LCFF/Revenue Limit Sources	8010-8099	4,533,741.00	3.84%	4,708,025.00	-1.38%	4,642,878.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	63,751.00	-0.11%	63,683.00	0.12%	63,761.00
4. Other Local Revenues 5. Other Financing Sources	8600-8799	227,784.00	3.80%	236,436.00	1.56%	240,123.00
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	(102,983.00)	-7.34%	(95,421.00)	18.36%	(112,945,00)
6. Total (Sum lines A1 thru A5c)		4,802,293.00	3.97%	4,992,723,00	-1.58%	4,913,817.00
B. EXPENDITURES AND OTHER FINANCING USES			1 - Carlos and			
1. Certificated Salaries		Contraction of the				· · · · · · · · · · · · · · · · · · ·
a. Base Salaries				1,745,701.00		1,835,102.00
b. Step & Column Adjustment			A CONTRACTOR OF	59,401.00		28,559.00
c. Cost-of-Living Adjustment				59,401.00	-	20,339.00
d. Other Adjustments				30,000,00	-	
e. Total Certificated Salaries (Sum lines BIa thru BId)	1000-1999	1,745,701.00	5.12%	1,835,102.00	1.56%	1,863,661.00
2. Classified Salaries	1000-1999	1,743,701.00	J.1276	1,655,102.00	1.5076	1,803,001.00
a. Base Salaries				607 671 00		767 474 00
				697,631.00		767,474.00
b. Step & Column Adjustment				69,843.00		10,099.00
c. Cost-of-Living Adjustment		and a second second				
d. Other Adjustments		(07 (01 00	10.010	7/7 171 00	1 220/	777 672 00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	697,631.00	10.01%	767,474.00	1.32%	777,573.00
3. Employee Benefits	3000-3999	1,059,570.00	9.70%	1,162,309.00	4.26%	1,211,829.00
4. Books and Supplies	4000-4999	280,509.00	2,50%	287,534.00	0.03%	287,612.00
5. Services and Other Operating Expenditures	5000-5999	1,102,522.00	-0.92%	1,092,408.00	0.85%	1,101,718.00
6. Capital Outlay	6000-6999	79,516.00	-100.00%	0.00	0.00%	0.00
	7100-7299, 7400-7499		0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,215.00)	0.00%	(4,215.00)	0.00%	(4,215.00)
9. Other Financing Uses a. Transfers Out	7600-7629	726 552 00	-81.68%	61,655.00	2.88%	63,430.00
b. Other Uses	7630-7699	336,553.00	-81.08%	0.00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)	/050-7099	0.00	0.0076	0.00	0,00%	0.00
11. Total (Sum lines B1 thru B10)		5,402,237.00	-1,77%	5,306,717.00	1,87%	5,406,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		5,402,257.00	-1,7770	5,500,717.00	1,0770	3,400,038.00
(Line A6 minus line B11)		(599,944.00)		(313,994.00)		(492,241.00)
		(399,944.00)		(313,774.00)	0.000	(4)1,247.00)
D. FUND BALANCE						
I. Net Beginning Fund Balance (Form 011, line F1e)		3,996,501.00		3,396,557.00		3,082,563.00
2. Ending Fund Balance (Sum lines C and D1)		3,396,557.00		3,082,563.00		2,590,322.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400,00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,756.00		539,517.00		562,391.00
d, Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						·····
1. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00
2. Unassigned/Unappropriated	9790	2,260,036.00		1,970,498.00		1,445,192.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,396,557.00		3,082,563.00		2,590,322.00
			and the second		A CONTRACTOR OF A CONTRACT OF	

2016-17 First Interim General Fund **Multiyear Projections** Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols, E-C/C) (D)	2018-19 Projection (E)
3. AVAILABLE RESERVES						(11)
1. General Fund				1.	Contractor of the	
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	614,365.00		569,148,00	1010 A. (* * *	579,339.0
c. Unassigned/Unappropriated	9790	2,260,036.00		1,970,498.00		1,445,192,0
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)				1,270,420,00	-	1,445,192.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)	-	2,874,401.00		2,539,646.00		2,024,531.0

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.

For 1617 K-3 Downieville Elementary Teacher for the year is being filled by a retiree and long term sub. The 2017-18 plan is to hire a full-time non-retired teacher to fill the DES K-3 teaching position.

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: mypi (Rev 03/30/2015)

	H	Restricted						
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)		
(Enter projections for subsequent years 1 and 2 in Columns C and E								
current year - Column A - is extracted)								
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources 2. Federal Revenues	8010-8099	0.00	0.00%	0.00	0.00%	0.00		
3. Other State Revenues	8100-8299 8300-8599	<u>111,657.00</u> 501,416.00	-0.67%	110,907.00 178,447.00	-8.39%	110,907.00		
4. Other Local Revenues	8600-8799	2,454.00	-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	102,983.00	-7.34%	95,421.00	18,36%	112,945.00		
6. Total (Sum lines A1 thru A5c)		718,510,00	-46,45%	384,775.00	0.67%	387,336.00		
B. EXPENDITURES AND OTHER FINANCING USES			10000					
1. Certificated Salaries		Constant Lines						
a. Base Salaries		Contract Contract		44,770.00		44,293.00		
b. Step & Column Adjustment		1000 000	a a da se da s	2,125.00		858.00		
 c. Cost-of-Living Adjustment 								
d. Other Adjustments		1.2.2.2.2.2.2.2.2		(2,602.00)				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,770.00	-1.07%	44,293.00	1.94%	45,151.00		
2. Classified Salaries								
a. Base Salaries		100 B 100 B		66,824.00		74,620.00		
b. Step & Column Adjustment				7,796.00		2,115.00		
c. Cost-of-Living Adjustment								
d. Other Adjustments								
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,824.00	11.67%	74,620.00	2.83%	76,735.00		
3. Employee Benefits	3000-3999	188,882.00	2.06%	192,774.00	1.23%	195,152.00		
4. Books and Supplies	4000-4999	30,918.00	-23.25%	23,729.00	0.30%	23,801.00		
5. Services and Other Operating Expenditures	5000-5999	155,561.00	-66.16%	52,646.00	-5.44%	49,783.00		
6. Capital Outlay	6000-6999	261,722.00	-100.00%	0.00	0.00%	0.00		
 Other Outgo (excluding Transfers of Indirect Costs) Other Outgo - Transfers of Indirect Costs 	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00		
9. Other Financing Uses	7300-7399	4,215.00	0.00%	4,215.00	0.00%	4,215.00		
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)								
11. Total (Sum lines B1 thru B10)		752,892.00	-47.90%	392,277.00	0.65%	394,837,00		
C. NET INCREASE (DECREASE) IN FUND BALANCE								
(Line A6 minus line B11)		(34,382.00)		(7,502.00)		(7,501.00)		
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form 011, line F1e)		34,383.00		1.00		(7,501.00)		
2. Ending Fund Balance (Sum lines C and D1)		34,385.00		(7,501.00)		(15,002.00)		
3. Components of Ending Fund Balance (Form 011)		1,00		(7,501.00)		(10,002.00)		
a. Nonspendable	9710-9719	0.00						
b. Restricted	9740	1.00						
c. Committed		and the second				2		
1. Stabilization Arrangements	9750							
2. Other Commitments	9760	tin an						
d. Assigned	9780							
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	9789				a search a			
2. Unassigned/Unappropriated	9790	0.00	2012000	(7,501.00)		(15,002.00)		
f. Total Components of Ending Fund Balance								
(Line D3f must agree with line D2)		1.00		(7,501.00)		(15,002.00)		

2016-17 First Interim General Fund **Multiyear Projections** Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES				6.5 Sec. 10 Se	and the second	1
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790				226 C 10 C 10 C 1	
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				1. A. C. C. C. C.		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				1. A. S.	All and a second	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				a te star server	
c. Unassigned/Unappropriated	9790				Roding Street	
3. Total Available Reserves (Sum lines E1a thru E2c)			22 - 12 - 17 A - 12			1278 P 2010

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.

Certificated Salaries adjustment is due to reducion of professional development extra pay.

2016-17 First Interim General Fund Multiyear Projections Unrestricted/Restricted

Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection	
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)	
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	4,533,741.00	3.84%	4,708,025.00	-1.38%	4,642,878.00	
2. Federal Revenues	8100-8299	191,657.00	-0.39%	190,907.00	0.00%	190,907.00	
3. Other State Revenues 4. Other Local Revenues	8300-8599	565,167.00	-57.16%	242,130.00	-6,15%	227,245.00	
5. Other Financing Sources	8600-8799	230,238.00	2.69%	236,436.00	1.56%	240,123.00	
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines Al thru A5c)		5,520,803,00	-2,60%	5,377,498.00	-1.42%	5,301,153,00	
B. EXPENDITURES AND OTHER FINANCING USES				0,011,150,00	DOLD SHOULD BE		
1. Certificated Salaries							
a. Base Salaries			NS of George and	1,790,471.00		1,879,395.00	
b. Step & Column Adjustment		Stores as an an		61,526.00	-	29,417.00	
c. Cost-of-Living Adjustment			A COMPANY	0,00		29,417.00	
d. Other Adjustments			Sector Address		e se se se se -		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000 1000	1 700 471 00		27,398.00		0.00	
2. Classified Salaries	1000-1999	1,790,471.00	4,97%	1,879,395.00	1.57%	1,908,812.00	
			C DEPARTMENT				
a. Base Salaries				764,455.00		842,094.00	
b. Step & Column Adjustment				77,639.00		12,214.00	
c. Cost-of-Living Adjustment	· ·			0.00		0,00	
d. Other Adjustments				0.00		0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	764,455.00	10.16%	842,094.00	1.45%	854,308.00	
3. Employee Benefits	3000-3999	1,248,452.00	8.54%	1,355,083.00	3.83%	1,406,981.00	
4. Books and Supplies	4000-4999	311,427,00	-0.05%	311,263.00	0.05%	311,413.00	
5. Services and Other Operating Expenditures	5000-5999	1,258,083.00	-8.98%	1,145,054.00	0.56%	1,151,501.00	
6. Capital Outlay	6000-6999	341,238.00	-100.00%	0.00	0.00%	0.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00	
 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses 	7300-7399	0.00	0.00%	0.00	0,00%	0.00	
a. Transfers Out	7600-7629	336,553.00	-81.68%	61,655.00	2.88%	63,430.00	
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)		6,155,129.00	-7.41%	5,698,994.00	1.79%	5,800,895.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)		(634,326.00)		(321,496.00)		(499,742.00)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 011, line F1e)		4,030,884.00		3,396,558.00		3,075,062.00	
2. Ending Fund Balance (Sum lines C and D1)		3,396,558.00		3,075,062.00		2,575,320.00	
3. Components of Ending Fund Balance (Form 011)							
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00	
b. Restricted	9740	1.00		0,00		0.00	
c. Committed							
1. Stabilization Arrangements	9750	0.00		0.00		0.00	
2. Other Commitments	9760	518,756.00	1205200000	539,517.00		562,391.00	
d. Assigned	9780	0.00		0,00		0.00	
e. Unassigned/Unappropriated		0.00		0,00		0.00	
1. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00	
2. Unassigned/Unappropriated	9790	2,260,036.00	19 19 19 19 19 19 19 19 19 19 19 19 19 1	1,962,997.00		1,430,190.00	
f. Total Components of Ending Fund Balance		2,200,000.00		1,752,771.00		1,100,100.00	
(Line D3f must agree with line D2)		3,396,558,00		3,075,062.00		2,575,320.00	
				2,012,002.00	Contraction of the second s	20.00	

2016-17 First Interim General Fund Multiyear Projections Unrestricted/Restricted

	Unes	stricted/Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection
Description	Codes	(. c. iii (A)	(B)	(C)	(Cols. E-C/C) (D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			NATIONAL STREET		nest a com	
1. General Fund			and dealer that is			
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	614,365.00		569,148.00		579,339.00
c. Unassigned/Unappropriated	9790	2,260,036.00	and second	1,970,498.00		1,445,192.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z		観察的ななが	(7,501.00)		(15,002.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			· · · · · · · · · · · · · · · · · · ·			
a. Stabilization Arrangements	9750	0.00		0.00	and the second	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 E2c)		2,874,401.00		2,532,145.00		2,009,529.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		46.70%		44.43%		34.64%
F. RECOMMENDED RESERVES				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		Neglige Call of
1. Special Education Pass-through Exclusions				10.00 And 40		and the second
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):				ALC: NO ADDRESS		1000
a. Do you choose to exclude from the reserve calculation				1.000		
the pass-through funds distributed to SELPA members?	Yes	State Street and		15-1-6-6-6-6-6-6-6-		All and the second
b. If you are the SELPA AU and are excluding special			the state of the	A STREET, STRE		1. 1. 1. 1. 1. 1.
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA					The second	-
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project	ctions)	361,97		362.53	100 C	361.75
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		6,155,129.00		5,698,994.00		5,800,895.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	a is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,155,129.00		5,698,994.00		5,800,895.00
d. Reserve Standard Percentage Level		0,155,125,00		3,090,994.00		3,000,093.00
(Refer to Form 01CSI, Criterion 10 for calculation details)				101		
e. Reserve Standard - By Percent (Line F3c times F3d)		4%		4%		4%
		246,205.16	and a second second	227,959.76		232,035,80
f. Reserve Standard - By Amount		1 8				
(Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)	1	246,205.16		227,959,76		232,035.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sierra-Plumas Joint Unified Sierra County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

46 70177 0000000 Form NCMOE

	Fur	ids 01, 09, an	d 62	2016-17
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	AII	All	1000-7999	6,155,129.00
· · · · · · · · · · · · · · · · · · ·				
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	156,014.00
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	341,238.00
· · ·			5400-5450,	
3. Debt Service	All	9100	5800, 7430- 7439	0.00
	/	5100	1400	
4. Other Transfers Out	All	9200	7200-7299	0.00
Laterfund Transform Out				000 550 00
5. Interfund Transfers Out	All	9300	7600-7629	336,553.00
6. All Other Financing Uses		9100	7699	0.00
6. An Other Financing Oses	All	9200 All except	7651	0.00
7. Nonagency	7100 7100	5000-5999,	4000 7000	325,342.00
	7100-7199	9000-9999	1000-7999	525,542.00
 Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 				
· · · · · · · · · · · · · · · · · · ·	All	All	8710	0.00
· · · · ·	/ WI	<u> </u>		
9. Supplemental expenditures made as a result of a		entered. Must		
Presidentially declared disaster	expenditure	s in lines B, C D2.	1-C8, D1, or	
10. Total state and local expenditures not				
allowed for MOE calculation				4 000 400 00
(Sum lines C1 through C9)			4000 7442	1,003,133.00
D. Plus additional MOE expenditures:			1000-7143,	
1. Expenditures to cover deficits for food services			minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	61,553.00
		entered. Must		·
2. Expenditures to cover deficits for student body activities	expend	itures in lines	A or D1.	
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				5,057,535.00

Sierra-Plumas Joint Unified Sierra County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

46 70177 0000000 Form NCMOE

Section II - Expenditures Per ADA	-	2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		220.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		<u>380.90</u> 13,277.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	4,746,622.62	12,790.68
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,746,622.62	12,790.68
B. Required effort (Line A.2 times 90%)	4,271,960.36	11,511.61
C. Current year expenditures (Line I.E and Line II.B)	5,057,535.00	13,277.86
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.)	MOEI	Met
 F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 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.

First Interim 2016-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

-									
		Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Scription	0100	0100	1000	1000				
ľ.	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	336,553.00		a stand of the South
	Fund Reconciliation						,		
09	CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	. 0.00	0.00	0.00				
1	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
ł	Fund Reconciliation				ないないなめ				
10	SPECIAL EDUCATION PASS-THROUGH FUND	CARGE STORE SALES						and a second state of	
	Expenditure Detail		A CONTRACTOR	Service States States		101712000	Colorina Colorina		
	Other Sources/Uses Detail								
	Fund Reconciliation								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00	0.00	0.00		0.00	0.00		
	Fund Reconciliation								an an suit an
12	CHILD DEVELOPMENT FUND								
1	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		「「「「「「「」」
	Fund Reconciliation					0.00	0,00		
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
1	Other Sources/Uses Detail	1			4 - Carl 19	61,553.00	0.00		
1	Fund Reconciliation			Sector Sector Sector					建设的这种管理管理管理
141	DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail	······································	0.00			0.00	0.00		
	Fund Reconciliation		:		a second second			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	CARON BACK
15	PUPIL TRANSPORTATION EQUIPMENT FUND	1			1942 - Star				
ł	Expenditure Detail	0.00	0.00			0,00	0.00		
1	Other Sources/Uses Detail					0.00	0.00		
171	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								1417年1月1日(1998年)
1"	Expenditure Detail				公会的操作性 的				
1	Other Sources/Uses Detail					0.00	0,00		
	Fund Reconciliation								
18	SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00		2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00	BODGEDAR (CEAL FOR STATE FOR	and the second state of th	0.00	0.00		
1	Fund Reconciliation						4.000.004		a the second second
19	FOUNDATION SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					Contraction of the second	0,00		医尿管静脉的
201	Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	Contraction of the second							ション 教練項
201	Expenditure Detail				and the second second				さん、社会構成
	Other Sources/Uses Detail			Service and the service of the servi	A State of Acres	0.00	0.00		A CONSTRUCT
L.,	Fund Reconciliation				18 . S. S			Constraints (
21	BUILDING FUND Expenditure Detail	0.00	0.00	Sector Contraction	1. S.				
1	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
1	Fund Reconciliation				, opene storet av				
251	CAPITAL FACILITIES FUND			Sector 1	the states are				
•	Expenditure Detail	0.00	0.00		的现在分词 化合金	0.00	0.00		
	Other Sources/Uses Detail Fund Reconciliation				的感觉的	0.00	0.00		
301	STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
1	Expenditure Detail	0.00	0.00	CONTRACT OF					
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation			AND A STREET A					
351	COUNTY SCHOOL FACILITIES FUND				37 5337433610			<u>就在1973</u> 到 到	1天影响美国王。
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		推进的资源的 。
	Other Sources/Uses Detail Fund Reconciliation				的手机 化电热学 化合	0.00		1 11111111111	
401	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			a second second	A STATE MARKED				
1	Expenditure Detail	0.00	0.00				a	1 4 A A A A A A A A A A A A A A A A A A	
	Other Sources/Uses Detail					275,000.00	0.00		
	Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
491	Expenditure Detail	0.00	0.00						
1	Other Sources/Uses Detail				210 C 1 C 1 C 1	0.00	0.00		
	Fund Reconciliation					1			1993、夏秋、夏天
511	BOND INTEREST AND REDEMPTION FUND				DE TRANSFORME				
	Expenditure Detail				S. Barnet	0.00	0.00	A CONTRACTOR OF THE PARTY	Street Sections
1	Other Sources/Uses Detail Fund Reconciliation	Constant Constant			AN INCOME	0.00	0.00		
521	DEBT SVC FUND FOR BLENDED COMPONENT UNITS				5. A. S. A. S. A.				12.23、秋季88.45
[Expanditure Detail				and the second second			N E ANGE	
1	Other Sources/Uses Detail					0,00	0.00	A STATE OF STATE OF STATE	13 学校学校学校
	Fund Reconciliation							1019月1日日日	TANG KANG
531	TAX OVERRIDE FUND Expenditure Detail			100 C 51	· 有限的问题。	1			48 M 1 6 6 6 6 6
1	Other Sources/Uses Detail			10 A		0.00	0.00		國行動或被基
	Fund Reconciliation					· · ·		A Shares	
561	DEBT SERVICE FUND		ALC: NO.	(The state of the		ł			
1	Expenditure Detail				N TERRETARY AND	0.00	0.00		
i .	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
571	FOUNDATION PERMANENT FUND								·夏尔尔·哈尔·齐
ľ	Expenditure Detail	0.00	0.00	0.00	0.00			的 现在是一个问题。	10月1日1月1日日
ł	Other Sources/Uses Detail						0.00		10年前編8月
ŧ.	Fund Reconciliation							and the second	18.1.3.2.18.16.16
611	CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00		ł		
1	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	_0.00		
	Fund Reconciliation								「同じてたため」がです。
_				and the second					

Siema-Plumas	Joint	Unified
Sierra County		

First Interim 2016-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

46 70177 0000000 Form SIAI

Description	Direct Costs Transfers In 5750	- Interfund T r ansfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				CONTRACTOR AND INC.
Fund Reconciliation	Į į			Contraction of the	0.00	0.00		
631 OTHER ENTERPRISE FUND	[1. S.	
Expenditure Detail	0.00							
Other Sources/Uses Detail	0.00	0.00	and the second second	and the second second			Contract of the second	Contraction of the
Fund Reconciliation			Charles and the second	and the second second	0.00	0.00	Contraction of the second	
661 WAREHOUSE REVOLVING FUND				e di stati di stati di st	•		C. C. States and	100 C 10 C 10 C
Expenditure Detail	0.00	0.00						and the second
Other Sources/Uses Detail	0.00	0,00		ters have a s				
Fund Reconciliation				C. C. 206 8 10	0.00	0.00	C (BAS GOOD AND	A COMPANY OF THE OWNER.
671 SELF-INSURANCE FUND							de la calenda de la	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		Contract States
711 RETIREE BENEFIT FUND			en e	Sector Contraction				
Expenditure Detail								
Other Sources/Uses Detail				Ale and a second second	0.00			Sector Sector
Fund Reconciliation				200 Sec. (Sec.)	0.00			
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND			Second and the second	ne la cara para			Sector and Sector de	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	19-09-0-06-57-5		A CONTRACTOR OF
Fund Reconciliation	State of the second	1. A		and the second second				
76I WARRANT/PASS-THROUGH FUND				and the second				
Expenditure Detail		Sector Sector			les les qu'au de les			
Other Sources/Uses Detail								
Fund Reconciliation	CARL CARLES	140 (A. 1997) (A. 1997)	Strept Charles				12 Car 19 - 19	
951 STUDENT BODY FUND		Sector Concession		STATISTICS IN CONTRACTOR				
Expenditure Detail						COST COST		
Other Sources/Uses Detail								
Fund Reconciliation						and the second		A CONTRACTOR OF CONTRACTOR
TOTALS								
	0.00	0.00	0.00	0.00	336,553,00	336,553.00		

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 for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				1 oroom onango	
District Regular		355,28	368.92		
Charter School	[]	0.00	0.00		
	Total ADA	355.28	368.92	3.8%	Not Met
st Subsequent Year (2017-18)					
District Regular		356.00	378.24		
Charter School					
	Total ADA	356.00	378.24	6.2%	Not Met
nd Subsequent Year (2018-19)					
District Regular		356.00	363.48		1
Charter School					
	Total ADA	356,00	363.48	2.1%	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:

Revied estimates and selection of prior year vs. current year ADA.

(required if NOT met)

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. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrolime	ent		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)	1			
District Regular	370	375		
Charter School				
Total Enrollment	370	375	1.4%	Met
1st Subsequent Year (2017-18)				
District Regular	370	377		· ·
Charter School			•	
Total Enrollment	370	377	1.9%	Met
2nd Subsequent Year (2018-19)				met
District Regular	370	376		
Charter School				
Total Enroliment	370	376	1.6%	Met

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 and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. Data should reflect district regular

*Please note for FY 2013-14 unaudited actuals: Line C4 In Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

	P-2 ADA	Enroliment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4*)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2013-14)	351	377	93.1%
Second Prior Year (2014-15)			
District Regular	356	372	
Charter School			
Total ADA/Enrollment	356	372	95.7%
First Prior Year (2015-16)			
District Regular	362	381	
Charter School	0		
Total ADA/Enroilment	362	381	95.0%
		Historical Average Ratio:	94.6%
District's ADA	to Enrollment Standard (historic	al average ratio plus 0.5%):	95.1%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

	Estimated P-2 ADA	Enroliment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	362	375		
Charter School	0		1	
Total ADA/Enrollment	362	375	96.5%	Not Met
1st Subsequent Year (2017-18)				
District Regular	362	377		
Charter School				
Total ADA/Enrollment	362	377	96.0%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	362	376		
Charter School			1	
Total ADA/Enrollment	362	376	96.3%	Not Met

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

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

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%. 1a.

Explanation: (required if NOT met) I calculate ADA per school site vs. CS district wide formula

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: csi (Rev 06/07/2016)

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.

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.

	LCFF Rev	/enue		
	(Fund 01, Objects 8011	, 8012, 8020-8089)		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	4,502,234.00	4,533,741.00	0.7%	Met
1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	4,591,273.00	4,708,025.00	2.5%	Not Met
	4,544,099.00	4,642,878.00	2.2%	Not 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:	Both years that are not met is due to slightly higher district ADA and out-of-state funded students.	 	
(required if NOT met)			
1			
		-	

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.

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.

	Unaudited Actua	lls - Unrestricted	
	(Resources	0000-1999)	Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2013-14)	3,314,802.10	4,769,522.61	69.5%
Second Prior Year (2014-15)	3,358,322.01	4,556,101.91	73.7%
First Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
		Historical Average Ratio:	72.9%

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	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):	68.9% to 76.9%	68.9% to 76.9%	68.9% to 76.9%

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.

	(Resources	0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2016-17)	3,502,902.00	5,065,684.00	69.1%	Met
1st Subsequent Year (2017-18)	3,764,885.00	5,245,062.00	71.8%	Met
2nd Subsequent Year (2018-19)	3,853,063.00	5,342,628.00	72.1%	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)

2016-17 First Interim General Fund School District Criteria and Standards Review

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.

	Budget Adoption Budget	First Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01	, Objects 810 <u>0-8299) (Form MYPI, Line A2)</u>			
Current Year (2016-17)	178,837.00	191,657.00	7.2%	Yes
1st Subsequent Year (2017-18)	179,540.00	190,907.00	6.3%	Yes
2nd Subsequent Year (2018-19)	180,580.00	190,907.00	5.7%	Yes
Explanation: (required if Yes)	Budget projections were underestimated slight	ily for all federal programs, Title I, Tr	tie II, and REAP.	· · · · · · · · · · · · · · · · · · ·
,				
Other State Revenue (Fun	d 01, Objects 8300-8599) (Form MYPI, Line A3	3)		
Current Year (2016-17)	474,267.00	565,167.00	19.2%	Yes
1st Subsequent Year (2017-18)	197,984.00	242,130.00	22.3%	Yes
2nd Subsequent Year (2018-19)	183,644.00	227,245.00	23.7%	Yes
Evelo-etter	Original hudget did and in the dia dia line in			
Explanation: -	Original budget did not included College Read	iness Grant and under estimated ST	SRs on Behalf State revenue.	
(required if Yes)				
	-			
	L			
Other Local Revenue (Sun	d 01, Objects 8600-8799) (Form MYPi, Line A4	0		
Current Year (2016-17)	187,792.00			
1st Subsequent Year (2017-18)		230,238.00	22.6%	Yes
2nd Subsequent Year (2018-19)	192,164.00	236,436.00	23.0%	Yes
	[193,175.00 }	240,123.00	24.3%	Yes
Explanation:	Increase for all years is mainly due to Services	provied by Sierra COE		
(required if Yes)		provide by clene doc.	r.	
(
	· · · · · · · · · · · · · · · · · · ·		·····	
Books and Supplies (Fund	01, Objects 4000-4999) (Form MYPI, Line B4)		·	
Current Year (2016-17)	303.858.00	311,427.00	2.5%	No
1st Subsequent Year (2017-18)	281,883.00	311,263.00	10.4%	Yes
2nd Subsequent Year (2018-19)	279,361.00	311,413.00	11.5%	Yes
				1 100
Explanation:	17/18 and 18/19: Establish budget for the purc	hase of chromebooks for income 7th	n graders.	
(required if Yes)		· · ·		
	·			
Services and Other Operation	ng Expenditures (Fund 01, Objects 5000-599	9) (Form MYPI, Line B5)		
Current Year (2016-17)	1,124,893.00	1,258,083.00	11.8%	Yes
1 st Subsequent Year (2017-18)	1,099,648.00	1,145,054.00	4.1%	No
2nd Subsequent Year (2018-19)	1,112,919.00	1,151,501.00	3.5%	No
		······································		
Explanation: (required if Yes)	To estabish a budget for the College Readines:	s Block Grant and an increase to sch	noois facility budget.	· · · · · · · · · · · · · · · · · · ·
·				

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

DATA ENTRY: All data are extracted or calculated.

•	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Oti	ner Local Revenue (Section 6A)			
Current Year (2016-17)	840,896.00	987,062.00	17.4%	Not Met
1st Subsequent Year (2017-18)	569,688.00	669,473.00	17.5%	Not Met
2nd Subsequent Year (2018-19)	557,399.00	658,275.00	18.1%	Not Met
Total Backs and Supplies and Sa	rvices and Other Operating Expenditur	rea (Section 6A)		
	TYICES ALLU CHIEF CDUTALIITU EADUITUT			
•••	1.428.751.00	1,569,510.00	9.9%	Not Met
Fotal Books and Supplies, and Se Current Year (2016-17) 1st Subsequent Year (2017-18)			9.9% 5.4%	Not Met Not 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.

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. 1a.

Explanation: Federal Revenue	Budget projections were underestimated slightly for all federal programs, Title I, Title II, and REAP.
(linked from 6A	· · ·
if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	Original budget did not included College Readiness Grant and under estimated STSRs on Behalf State revenue.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase for all years is mainly due to Services provied by Sierra COE.
subsequent fiscal years. Re	te or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two asons 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 s within the standard must be entered in Section 6A above and will also display in the explanation box below.
Explanation: Books and Supplies (linked from 6A if NOT met)	17/18 and 18/19: Establish budget for the purchase of chromebooks for income 7th graders.
Evalopotion	To establish a hudget for the College Readiness Block Grant and an increase to schools facility hudget

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

1b.

2016-17 First Interim General Fund School District Criteria and Standards Review

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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	. –	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	186,299,25	0.00	Not Met	.
2.	Budget Adoption Contribution (information only (Form 01CS, Criterion 7, Line 2d)	<i>א</i> [0.00		

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

 Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

 x
 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	46,7%	44.4%	34.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.6%	14.8%	11.5%

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.

	Projected '	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2016-17)	(599,944.00)	5,402,237.00	11.1%	Met
1st Subsequent Year (2017-18)	(313,994.00)	5,306,717.00	5.9%	Met
2nd Subsequent Year (2018-19)	(492,241.00)	5,406,058.00	9.1%	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.

	Ending Fund Balance General Fund	
5 1 M	Projected Year Totals	
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	3,396,558.00	Met
1st Subsequent Year (2017-18)	3,075,062.00	Met
2nd Subsequent Year (2018-19)	2,575,320.00	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.

	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2016-17)	3,744,486.36	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	, District ADA			rcentage Level , District ADA			
5% or \$66,000 (greater of)	0	to	300				
4% or \$66,000 (greater of)	301	to	1,000				
3%	1,001	to	30,000				
2%	30,001	to	400,000				
1%	400,001	and	over				

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

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

* 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.

Yes

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	362	362	362
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):

- 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):	

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Expenditures and Other Financing Uses			
	(Form 011, objects 1000-7999) (Form MYP1, Line B11)	6,155,129.00	5,698,994.00	5,800,895.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
З.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	6,155,129.00	5,698,994.00	5,800,895.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	246,205.16	227,959.76	232,035.80
6.	Reserve Standard - by Amount			
	(\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	246,205.16	227,959.76	232,035.80

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.

	ve Amounts stricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1	General Fund - Stabilization Arrangements	(2016-17)	(2017-18)	(2018-19)
1.	(Fund 01, Object 9750) (Form MYPI, Line E1a)			
2.	General Fund - Reserve for Economic Uncertainties	0.00	0.00	0.00
÷.	(Fund 01, Object 9789) (Form MYPI, Line E1b)			
3.	General Fund - Unassigned/Unappropriated Amount	614,365.00	569,148.00	579,339.00
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.000.000.00		
4.	General Fund - Negative Ending Balances in Restricted Resources	2,260,036.00	1,970,498.00	1,445,192.00
	(Fund 01 Object 0707 if negative for each of recourse 0000 page)			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)			
5.	Special Reserve Fund - Stabilization Arrangements	0.00	(7,501.00)	(15,002.00
•.	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	1	
6.	Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	1	
8.	District's Available Reserve Amount	0.00		
	(Lines C1 thru C7)	2,874,401.00	2,532,145.00	2 000 500 00
9.	District's Available Reserve Percentage (Information only)	2,074,401.00	2,552,145.00	2,009,529.00
	(Line 8 divided by Section 10B, Line 3)	46.70%	44,43%	24 6404
	District's Reserve Standard	40.1070	44,4370	34.64%
	(Section 10B, Line 7):	246,205.16	227,959.76	232,035.80
	Status;	Met	Met	Met

.

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)

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
	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? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	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)?
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:

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
1a. Contributions, Unrestricted General F	und				
(Fund 01, Resources 0000-1999, Object	ct 8980)				
Current Year (2016-17)	(101,689.00)	(102,983.00)	1,3%	1 204 00 1	8.1-4
1st Subsequent Year (2017-18)	66,751.00	(95,421.00)		1,294.00	Met
2nd Subsequent Year (2018-19)	81,616.00	(112,945.00)		162,172.00	Not Met
1b. Transfers In, General Fund *				· · · · · · ·	
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	561,553.00	336,553.00	-40.1%	(225,000.00)	Not Met
1st Subsequent Year (2017-18)	57,638.00	61,655.00	7.0%	4,017,00	Met
2nd Subsequent Year (2018-19)	59,346.00	63,430.00	6.9%	4,084.00	Met
1d. Capital Project Cost Overruns	·				
Have capital project cost overruns occurr general fund operational budget?	ed since budget adoption that may in	pact the		No	
* Include transfers used to cover operating deficits	in either the general fund or any othe	er 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)	Budget 1st adn 2nd subsequent year should have been negative amounts. Increase from unrestricted to support Title I program and cost of technology materials.	student

1b. MET - Projected transfers in 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)

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:	2016-17: Recently had a roof inspection that concluded the roof has at appropriately another five years of life. Therefore, removed the budget.
(required if NOT met)	

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) 1.

S6. Long-term Commitments

Identify all existing and new multiyear commitments1 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.

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.

No

n/a

- a. Does your district have long-term (muttiyear) 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?
- 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.

The second second	# of Years		and Object Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2016
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1 Ger	neral Unrestricted Revenue	Accrued Vacation	22,964

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

Image: Constraint of the second se			
TOTAL			
TOTAL: 22,964			
IOTAL: 22,964			
22,964			
22,964			
22,964			

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Certificates of Participation General Obligation Bonds			·	
Supp Early Retirement Program				
State School Building Loans Compensated Absences	16,725	22,964		0

Other Long-term Commitments (continued):

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Total Annual Pa Has total annual payme	wmenter		46 706 1		00.004				
	dimentar 🗆		10,725		22,964			01	
Has total annual navmo	at increase	tod aver antenne							
rise rotal allitual paying	an anci bas	sen over blick As	ar (2015-16)?	Yes			No		No
							110		110

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increaes will be funded with unrestricted funds.		·····	·

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?

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)	
(

n/a

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.

I				
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?			
	• • • • • • • • • • • • • • • • • •			
		No		
4	. If Vee to light the base there also and a light	(
ç	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?			
	budget adoption in OPEB contributions?	N.	•	
	· ·	No		
		Budget Adoption		
2. 0	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
	 OPEB actuarial accrued liability (AAL) 	1,033,624.00	1,033,624.00	
t:	 OPEB unfunded actuarial accrued liability (UAAL) 	1,033,624.00	1,033,624.00	
c	. Are AAL and UAAL based on the district's estimate or an			
-	actuarial valuation?	Actuarial	Actuarial	
ď	If based on an actuarial valuation, indicate the date of the OPEB valuation	on. Jul 01, 2014	Jul 01, 2014	
	Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	(Form 01CS, Item S7A) 133,535.00 133,535.00 133,535.00	First Interim 133,535.00 133,535.00 133,535.00	
b	DOPEB amount contributed (for this purpose, include premiums paid to a s	elf-insurance fund)		
	(Funds 01-70, objects 3701-3752)	·		
	Current Year (2016-17) 1st Subsequent Year (2017-18)	0.00	0.00	
	2nd Subsequent Year (2017-18)	0.00	0.00	
		0.00		
	,	0.00 }	0.00	
C.	,		0.001	
c.	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	· · · · · · · · · · · · · · · · · · ·		
c.	,	71,675.00	53,320.00	
c	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17)	· · · · · · · · · · · · · · · · · · ·		
	Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	71,675.00 89,800.00	<u>53,320.00</u> 102,054.00	
	. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Cuπent Year (2016-17) 1st Subsequent Year (2017-18)	71,675.00 89,800.00 87,681.00	53,320.00 102,054.00 99,941.00	
	 Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) Number of retirees receiving OPEB benefits 	71,675.00 89,800.00	<u>53,320.00</u> 102,054.00	

\$7B.	Identification of the District's Unfunded Liability for Self-insura	nce Programs
DATA First Ir	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budg term data in items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
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)	Νο
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
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
3.	 Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2016-17) 1st Subsequent Year (2017-18) 2rd Subsequent Year (2018-19) b. Amount contributed (funded) for self-insurance programs 	Budget Adoption (Form 01CS, Item S7B) First Interim
	Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	
4.	Comments:	

ī.

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.

Statu: Were	s of Certificated Labor Agreements as o all certificated labor negotiations settled as	f the Previous Reporting Period		[,			
		nplete number of FTEs, then skip to	section S8B	<u>No</u>		J		
		inue with section S8A.						
								•
Certif	icated (Non-management) Salary and Be							
		Prior Year (2nd Interim) (2015-16)		ent Year 116-17)		1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
			120	10-11)		(2017-10)		(2010-19)
	er of certificated (non-management) full- quivalent (FTE) positions	24.4		24.4		1	24.4	24.4
1a.	Have any salary and benefit negotiations	s been settled since budget adoption	n?	No		-		
	If Yes, and	the corresponding public disclosure	e documents h	ave been filed with	the COE	complete questions 2 a	nd 3.	
	If Yes, and	the corresponding public disclosur plete questions 6 and 7.						
1b.	Are any salary and benefit negotiations s If Yes, con	till unsettled? aplete questions 6 and 7.		Yes].		
Negoti	ations Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a)), date of public disclosure board m	eeting:	[]		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date), was the collective bargaining agre d chief business official? e of Superintendent and CBO certifi]		· .
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date	, was a budget revision adopted ning agreement? e of budget revision board adoption:	:	n/a]		
4.	Period covered by the agreement:	Begin Date:] Er	nd Date:			
5.	Salary settlement:			ent Year 16-17)		1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included i projections (MYPs)?	n the Interim and multiyear	•					
		One Year Agreement					I	
	Total cost of	of salary settlement				····-		
	% change i	n salary schedule from prior year						
	Total cost o	or Multiyear Agreement of salary settlement				· · · · · · · · · · · · · · · · · · ·		
	(may enter	n salary schedule from prior year text, such as "Reopener")						
	Identify the	source of funding that will be used	to support mul	tiyear salary comm	itments;			
		· · · · · · · · · · · · · · · · · · ·	<u></u>					······
	[. [

	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	20,600		
		Current Year (201 6- 17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	(2017-18)	(2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	493,775	518,500	544,386
З.	Percent of H&W cost paid by employer	75.0%	77.0%	77.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
·	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	**************************************	I	
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year			
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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.):

	ENTRY: Click the appropriate Yes or No bu		Agreements as of th	Previous Repo	rting Period." There are no extra	ctions in this section.
Statu: Were	s of Classified Labor Agreements as of th all classified labor negotiations settled as of If Yes, comp If No, contin	e Previous Reporting Period budget adoption? plete number of FTEs, then skip to s ue with section S8B.	section S8C.	No		
Class	ified (Non-management) Salary and Bene	lit Negotiations				
k la sensita i		Prior Year (2nd Interim) (2015-16)	Current Yea (2016-17)	r 	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of classified (non-management) ositions	24.1		25.0	25	.0 25.
1a.	ir res, and is	been settled since budget adoption ne corresponding public disclosure ne corresponding public disclosure ete questions 6 and 7.	documents have be	No an filed with the (been filed with t	COE, complete questions 2 and 3 he COE, complete questions 2-5	3.
1b.	Are any salary and benefit negotiations sti If Yes, comp	I unsettled? lete questions 6 and 7.		Yes		
<u>Vegoti:</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a),	date of public disclosure board mee	eting:			
2b.	Per Government Code Section 3547.5(b), certified by the district superintendent and if Yes, date of	was the collective bargaining agree chief business official? of Superintendent and CBO certifica				
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargainin If Yes, date of	was a budget revision adopted ng agreement? f budget revision board adoption:		n/a		
4.	Period covered by the agreement:	Begin Date:		End Da	te:	
5.	Salary settlement:	_	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
		Dne Year Agreement salary settlement				
		salary schedule from prior year or fultiyear Agreement	· · · · · · · · · · · · · · · · · · ·]		
	% change in :	salary settlement		· · ·		
	•	purce of funding that will be used to	support multiyear s	alary commitmer	ts:	
				••••		
	tions Not Settled	···				
6.	Cost of a one percent increase in salary and	f statutory benefits	Current Year	8,100	tot Subscaucet Vees	and Cubermund Ma
7.	Amount included for any tentative salary sci	nedule increases	(2016-17)	0	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19) 0 0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	114,135	119,842	125,834
3. Percent of H&W cost paid by employer	80.0%	77.0%	76.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
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? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments 	Yes	Yes	Yes
3. Percent change in step & column over prior year			

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

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?

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Yea (2018-19)
No	No	No
Νο	No	No

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.):

	Cost Analysis of District's Labor A	greements - Management/Sup	ervisor/Confidential Employed	es	
DATA in this	ENTRY: Click the appropriate Yes or No section.	button for "Status of Management/S	upervisor/Confidential Labor Agree	ments as of the Previous Reporting Peri	iod." There are no extractions
Statu Were	s of Management/Supervisor/Confident all managerial/confidential labor negotiati If Yes or n/a, complete number of FTEs If No, continue with section S8C.	ions settled as of budget adoption?	evious Reportin <u>g Period</u> No	-	
Mana	gement/Supervisor/Confidential Salary	and Renefit Negotiations			
	、	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of management, supervisor, and ential FTE positions	5.5	4.9	4.9	4.9
1a.		ns been settled since budget adoptio mplete question 2. nplete questions 3 and 4.	n? <u>No</u>		
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 3 and 4.	Yes		
Negoti 2.	ations Settled Since Budget Adoption Salary settlement:		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included projections (MYPs)?	-	No	No	
		of salary settlement	· · · · ·		
Negoti 3.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits	4,800 Current Year	1st Subsequent Year	2nd Subsequent Veer
4.	Amount included for any tentative salary	r schedule increases	(2016-17)	(2017-18)	2nd Subsequent Year (2018-19) 0
lanag lealth	ement/Supervisor/Confidential and Welfare (H&W) Benefits	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2.	Are costs of H&W benefit changes includ Total cost of H&W benefits	ded in the interim and MYPs?	Yes 90,683	Yes 95,216	Yes
3.	Percent of H&W cost paid by employer	ŀ	74.0%	72.0%	<u>99,978</u> 69.0%
4.	Percent projected change in H&W cost of	over prior year	5.0%	5.0%	5.0%
	ement/Supervisor/Confidential ad Column Adjustments	Г	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2. 3.	Are step & column adjustments included Cost of step & column adjustments Percent change in step and column over	Ē	Yes	Yes	Yes
	- ····		···		
	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Are costs of other benefits included in the Total cost of other benefits	e interim and MYPs?	Yes 5,400	Yes 5,400	Yes 5,400

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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	

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.

ADDITIONAL FISCAL INDICATORS

The fe may a	Illowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" and left the reviewing agency to the need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically o	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 98-1, Cash Balance, are used to determine Yes or No)	No
A2.	is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments: (optional)

End of School District First Interim Criteria and Standards Review

STATE OF CALIFORNIA

CALIFORNIA ENERGY COMMISSION

Prop. 39 Energy Expenditure Plan System Energy Expenditure Plan Report



APPLICATION APPROVED

Submission			Tier: 2	2				Applicant Information		
		Expenditure Plans this Fisc		7 Grant Amount R	Requested:	\$263,625.00	Local Education Agency Name:	Sierra-Plumas Joint Unified		
ID 1660	Submittal Option:	Multiple-Year (bundled) A			Available:	\$263,625.00		46701770000000		
En en mu Dien min m De e e			· · ·	_			Mailing Address:	PO Box 955		
Energy Planning Reser			, N				City:	Loyalton		
Did you request E		(If no, move on to next sectio		_			Zip Code:	96118		
	-	or Screening and Energy Audi		Amount Spent for Screening a				LEA Authorized Depresentative		
	Budget for Pro	Dosition 39 Program Assistance		Amount Spent for Program A				LEA Authorized Representative		
		Budget for Energy Manage Budget for Training Tota		Amount Spent for Energy Amount Spent fo				Merrill M. Grant		
								Superintendent		
nergy Manager and T	raining	Tota	·S	Totals:				:: <u>5309931660</u>		
	-						Email:	mgrant@spjusd.org		
		Funds Requested in this Expe		Amount Requesting for Energy				Project Manager		
		39 funds for energy related to	raining costs? No	Amount Requesting fo	r Training:		Name:	Matt Delp		
Summary of Schools/S	ontes	Total Project Cost	Propostion 39 Share					Project Development Manager		
	Estimated To		\$263,625.00	Summation is for 1 School				5184060734		
ob Creation Benefits							Email:	mdelp@smartwattinc.com		
Type of Project	Budget	Estimated Direct Job-Years	Created							
	\$263,625.00	1.48	Created	Please list any state-certified apprenticeshi	p programs bei	ing usea:				
Energy Efficiency Renewable Generation	\$203,025.00	1.40								
Distributed Energy										
Distributed Lifergy		Total: 1.48								
	Budget	Estimated Apprenticeship Job-Y	ears Created	Will this project be subject to a community						
Apprenticeship Information				workforce agreement, or other mechanism	that defines pro	oject co-benefits?				
Other Trainee F	Position Title	Estimated Other Trainee Job	is Created							
		Total:								
elf-Certifications —										
	-	uidelines regarding Eleigible I		tion Considerations.						
		ding Sequencing of Facility Im	-							
		the eligible energy project(s) a								
				to the best of the LEA's knowledge.						
		vironmental Quality Act (CEQ)								
		val as applicable pursuant to C	•	ons, litle 14.						
		ditures are subject to financia	audit requirements							
		I reporting requirements.								
Authorized Rep	presentative:	Merrill M. Gra	nt	Date: 9/15/2016 Bundled SIR:	1.05	Version 5				

Site Informatio

Project Start Date: Completion Date: Local Education Agency: LEA CDS Code:		Square Footage of School/Site: Average Peak Demand (kW): Total Annual Electric Use (kWh): Total Annual Electric Charges (\$): Total Annual Gas Use (therms): Total Annual Gas Charges (\$): Total Annual Propane Use (gals): Total Annual Propane Charges (\$):	104,784 \$22,305.00 4,973				STATE OF CALIFORNIA CALIFORNIA ENERGY COMMISSION Prop. 39 Energy Expenditure Plan System Energy Expenditure Plan Report December 5, 2016 - Page 2 of 2 Reminder: If the School/Site includes leased facilities, please include Building Owner Certification in backup documentation. Energy Use Intensity Calculator						
City:	Downieville	Total Annual Fuel Oil Use (gals):	Total Annual Fuel Oil Use (gals): 2,168				Electricity Natural Gas Ot					Other Fue	ls
Zip Code:	95936	Total Annual Fuel Oil Charges (\$):	Total Annual Fuel Oil Charges (\$): \$4,801.00				W/SF				Therms/SF .31 0		ls/SF
	Energy Efficiency Project Summary	Energy Bill Fiscal Year:	2015-16				4.56	kWh/SF		Cost/SF		\$.44 Co	st/SF
		Electric Utility:	PG&E				\$.97	Cost/SF					
0	Combination Calculator and Audit	Electric Utility Account #:	t: 3971236550-9,6690981815-6				Ene	ergy Costs/SF/	/Year: \$1.4	41 Er	nergy Use(Kbtu)/SF/Year:	81.88
Proposition 39 Share to be used for	\$262 625 00	Gas Utility:											
Measure Implementation (\$):	\$203,023.00	Gas Utility Account #:										Versio	on 5
at Loyalton that receive utility servic Downieville School have been relyi selected in coordination with the Si	equivalent output propane fueled of Retrofit troffers in the hallway with replace HPS,Exit signs fixtures in I The exterior fixture bulbs will be re Add motion sensing light controls cription a Plumas Joint Unified School District, th ces from Liberty Utilities. Therefore reduc ng on a problematic and antiquated dies erra Plumas County Office of Education	new LED fixtures, replace incandescent and CFL lamps with LED be	r the following re nigher dollar savi eyond its Useful der to avoid dou	Electric Savings 41,541 6,364 6,607 easons:1) ngs than i Life.3) The ble-dipping	f the same e selected g between	e usage re measures the measu	Savings 347 y, Downiev duction wou at the Dow ures selecte	\$8,839.00 \$1,354.00 \$1,406.00 \$1,406.00 Ille School's Ild have take mieville Scho ed by the two	en place at ei ool of the Sie LEAs. This	ther Loyalton rra Plumas S plan is includ	Elementary/H chool District ng measures	lighshcool.2) have been only at Dow) SIR .56 .77 5.74 .71 .71 .71 .71
replacing incandescent and CFL la	mps with LED bulbs, replacing HPS fixtu amping interior strip and 1X4 fixtures with nd Savings	alent output propane fueled one.Finally, a lighting fixture res inside of the Multi-Purpose room with new LED canop n LED T8 Low Wattage Tubes. The fixtures will be contro Total Annual Fuel Oil Savings 347 Total Annual Cost Savings \$12,367.00 Total Project Cost \$263,625.00 Total Rebates	by style fixtures, lled by motion so T Savings-to-inve	replacing ensors and otal Prop 3 estment Rai ost Paid Uni	Interior Ex d wall swit 9 Share tio (SIR) der PPA	it signs an	d "frog eye' exterior CF	fixtures loca L containing	ated inside of	the Multi-Pu be replaced w	pose room with new LED t	ith new LED)

SIERRA COUNTY OFFICE OF EDUCATION SIERRA -PLUMAS JOINT UNIFIED SCHOOL DISTRICT

PO Box 955 Beckwith Road Loyalton, California 96118

Merrill M. Grant, Ed.D. Superintendent
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 FAX:
 (530) 993-0828

 Email:
 mgrant@spjusd.org

Sierra-Plumas Joint Unified School District Local Plan for College Readiness Block Grant

Submitted for Board of Trustee Approval December 13, 2016

As a condition for expenditure of the \$75,000.00 College Readiness Block Grant funding allocation, the Sierra-Plumas Joint Unified School District proposes the following programs as appropriate for services to unduplicated pupils to ensure college readiness:

- Academic advising period infused into master high school schedule.
- Four-year course planning sessions with every high school student.
- A-G course completion audits for every student.
- Scholastic Aptitude Test preparation courses for students.
- Multiple college campus tours throughout California and northern Nevada.
- Advanced Placement courses offered throughout master schedule.
- "Future Focus" class has emphasis on college research and selection.
- "College Night" held annually at Loyalton High School.
- Financial Aid night held in Sierra County for all high school students.
- Feather river College "Cash for College" offered as a option for students
- Senior Issues Class infused in master schedule with college application/choice around career aspiration built into curriculum
- Numerous other opportunities for career exploration including field trips, guest speakers, and multiple scholarship offerings.