

**Sierra County Office of Education**  
**2016-2017 Second Interim**  
**Actuals as of January 31, 2017**  
**Presented March 14, 2017**

**GENERAL FUND**

**REVENUE**

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

**Local Control Funding Formula**

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
LCFF	(\$ 10,961) mostly due to prior year adjustment

**Federal Revenue**

Federal Revenue is projected to increase by \$9,110 since the operating budget for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Sp Ed Discretionary Grant	(\$ 689)
• Other No Child Left Behind	(\$ 152)
• REAP	\$9,951 prior year unspent carry over

**Other State Revenue**

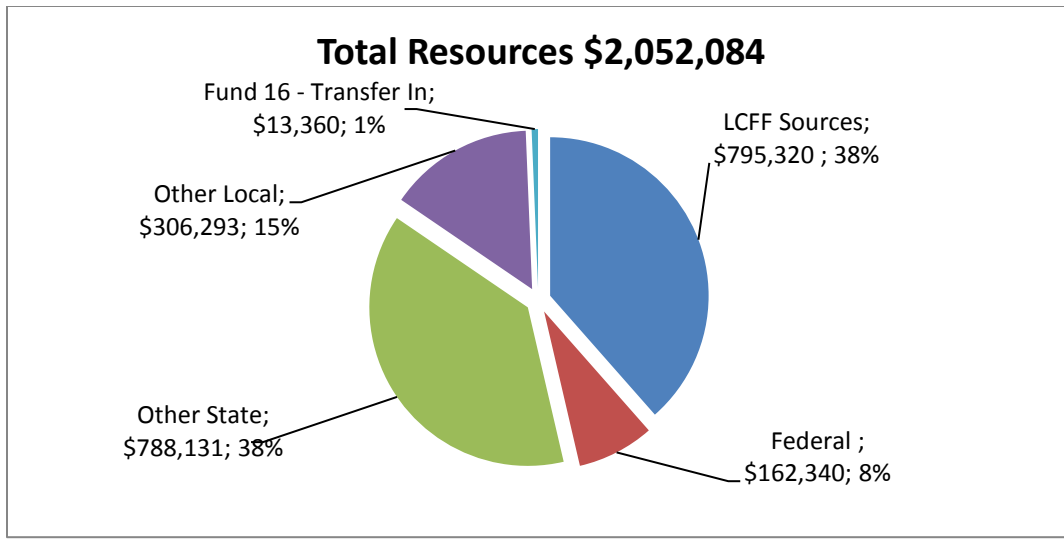
Restricted Other State Revenue increased by \$49,824 since the operating budget for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Special Education Master Plan	\$4,151 includes current and prior year adj.
• Non-prop Lottery	\$ 380
• Drug/Alcohol/Tobacco Fund (CTALF)	(\$2,129) prior year adjustment
• Special Education mental Health	\$ 1,593
• Foster Youth	\$45,829 prior year carry over

**Local Revenue**

Local Revenue is projected to increase by \$8,994 since the operating budget for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Interest	\$ 8,590
• Other Local	\$ 404

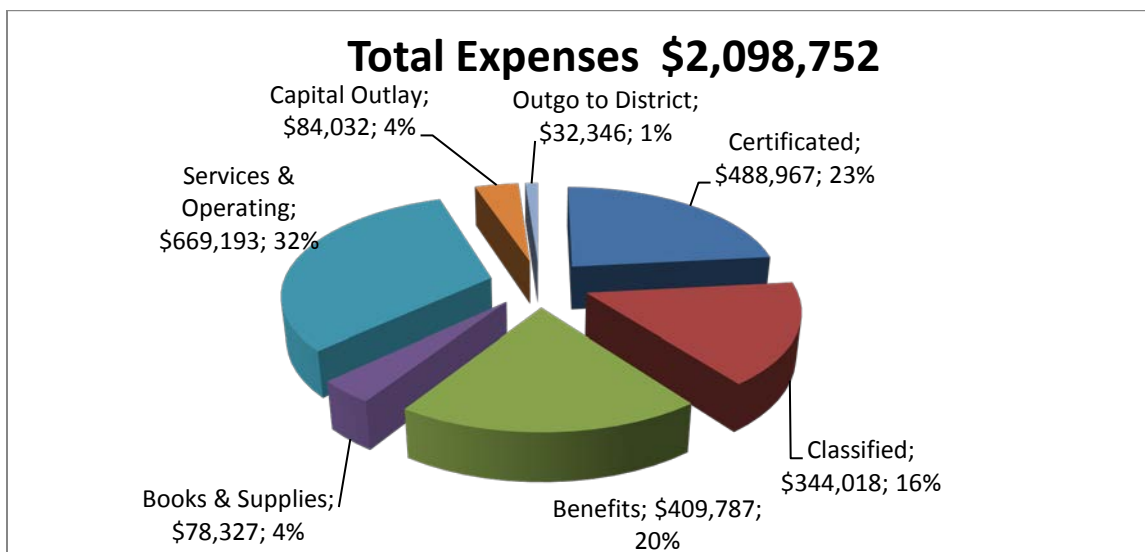


Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Budget	2016-2017 First Interim	2016-17 Second Interim
LCFF Resources	\$ 676,265	\$939,123	\$815,910	\$809,945	\$806,281	\$795,320
Federal	565,128	509,486	503,545	153,098	153,230	162,340
Other State	502,506	502,696	701,812	681,907	738,307	788,131
Other Local	229,394	179,217	191,865	298,699	297,299	306,293
Transfer-in SRS	56,916	53,084	54,498	13,360	13,360	13,360
<b>Total</b>	<b>\$2,030,209</b>	<b>\$2,183,606</b>	<b>\$2,267,630</b>	<b>\$1,957,008</b>	<b>\$2,008,477</b>	<b>\$2,054,084</b>

## EXPENDITURES

### General Fund Expenditures

Expenditures increased by \$29,880 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Operating Budget.



Expenditures Comparison

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Budget	2016-2017 Operating Budget	2016-2017 Second Interim
Certificated	\$ 336,889	\$ 332,449	\$ 377,398	\$ 473,679	\$ 487,816	\$488,967
Classified	342,356	313,380	343,329	359,965	355,652	344,018
Benefits	294,194	302,186	330,649	317,479	392,117	409,787
Books & Supplies	18,078	59,473	29,150	43,164	52,540	78,327
Services & Operating	328,218	399,782	402,702	579,970	658,069	669,193
Capital Outlay	39,431	13,089	6,264	60,332	90,332	84,032
Other Outgo	570,533	519,317	389,641	27,582	32,346	24,428
<b>Total</b>	<b>\$1,929,709</b>	<b>\$1,939,676</b>	<b>\$1,879,133</b>	<b>\$1,862,171</b>	<b>\$2,068,872</b>	<b>\$2,098,752</b>

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

Fiscal Year	Amount
2012-13 actuals	48,594
2013-14 actuals	87,389
2014-15 actuals	243,930
2015-16 actuals	388,497
2016-17 projected	(33,308)

**Projected Ending Fund Balance**

2012-13	\$1,974,523 actuals
2013-14	\$2,061,912 actuals
2014-15	\$2,305,842 actuals
2015-16	\$2,694,339 actuals
2016-17	\$2,636,456 projected

<b>Personnel</b>	<b>FTE</b>	
Certificated	4.40	} 13.75 FTE
Superintendent	.15	
SELPA Director	.60	
Classified	5.70	
Confidential	2.90	

**Direct Services Contracted to provide special education services**

Speech  
Occupational Therapy  
Adapted P.E.  
Public Nurse

Planning Factor	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	<b>0.00%</b>	<b>1.48%</b>	<b>2.40%</b>
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	<b>15.80%</b>	<b>18.7%</b>
Lottery – Unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45

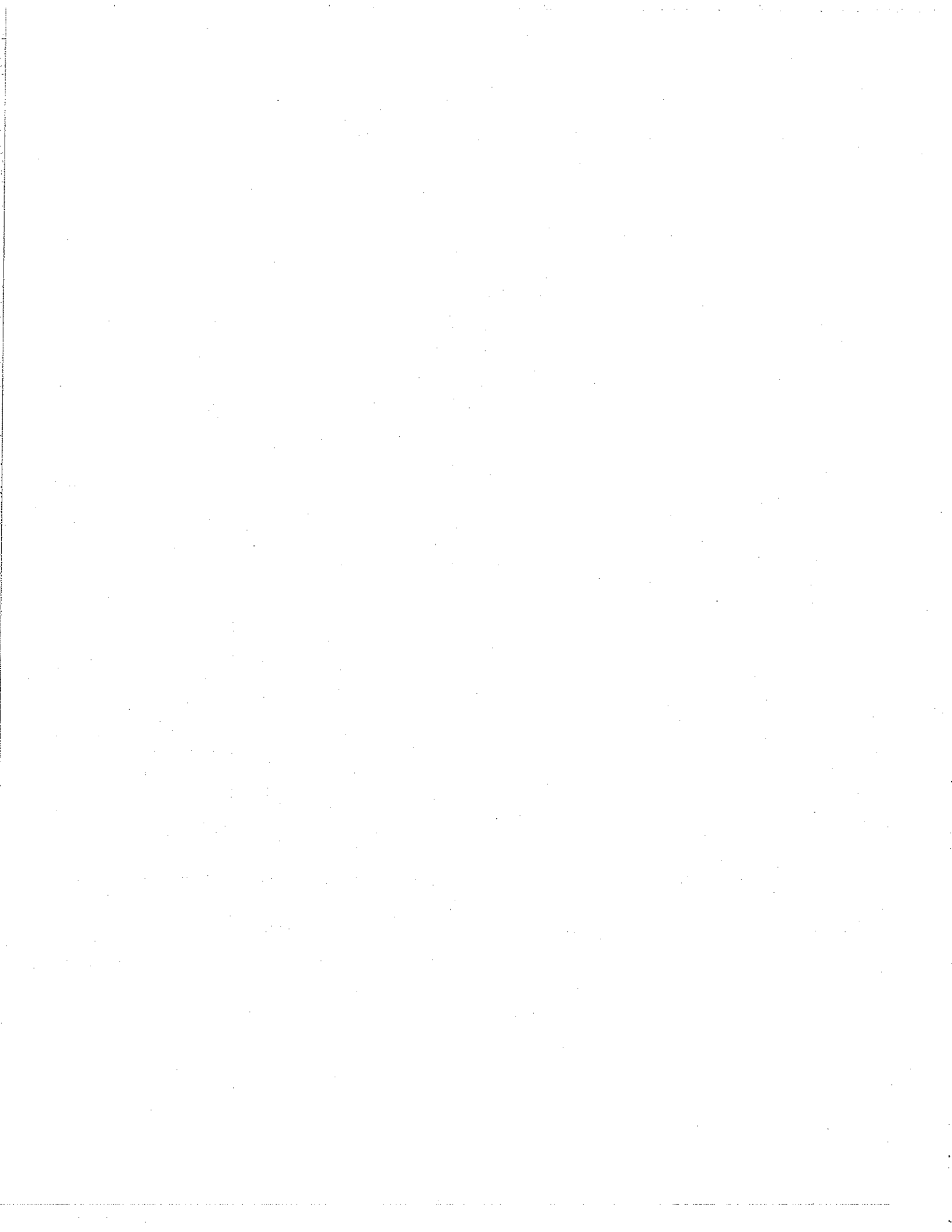
## **Comments**

1. No salary increase for employees projected in the current or subsequent 2 years.
2. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); all other employees H/W is capped at \$13,840. H/W cost is \$177,000.
3. PERS rate increase from 11.847% to 13.888%, for a projected annual cost of \$56,439.
4. STRS rate increase from 10.73% to 12.58%.for a projected annual cost of \$88,638.
5. Reimburse Sierra-Plumas JUSD to provide foster youth, business, curriculum, and technology services.
6. Secure Rural Schools and Community Act has not been reauthorized. Forest Reserve Revenue budget is \$13,860.
7. Positive Certification
8. Projected ending cash balance \$2,660,538.87

Revised

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		360,660 0.00	0.00%	363,510 0.00	0.00%	361,750 0.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	795,320.00	2.95%	818,806.00	2.41%	838,516.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,249.00	0.00%	2,249.00	0.00%	2,249.00
4. Other Local Revenues	8600-8799	<del>392,793.00</del>	4.27%	305,299.00	3.43%	315,768.00
5. Other Financing Sources		301,793.00				
a. Transfers In	8900-8929	13,360.00	0.00%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,626.00)	46.39%	(62,400.00)	12.81%	(70,392.00)
6. Total (Sum lines A1 thru A5c)		<del>1,061,096.00</del>	1.53%	1,077,314.00	2.06%	1,099,501.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				174,843.00		176,468.00
b. Step & Column Adjustment				1,625.00		3,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	174,843.00	0.93%	176,468.00	2.04%	180,068.00
<b>2. Classified Salaries</b>						
a. Base Salaries				237,159.00		239,320.00
b. Step & Column Adjustment				2,161.00		8,555.00
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	237,159.00	0.91%	239,320.00	3.57%	247,875.00
3. Employee Benefits	3000-3999	232,590.00	-6.73%	216,932.00	6.72%	231,508.00
4. Books and Supplies	4000-4999	24,316.00	-62.37%	9,150.00	0.00%	9,150.00
5. Services and Other Operating Expenditures	5000-5999	358,618.00	2.80%	368,649.00	1.35%	373,613.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	-24.58%	18,424.00	-14.30%	15,789.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,533.00)	-46.71%	(13,607.00)	-55.58%	(6,044.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,046,421.00	-2.97%	1,015,336.00	3.61%	1,051,959.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		23,167.50		61,978.00		47,542.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,612,781.00		2,636,456.00		2,689,434.00
2. Ending Fund Balance (Sum lines C and D1)		<del>2,627,456.00</del>		2,689,434.00		2,736,976.00
3. Components of Ending Fund Balance (Form 011)		2,636,456.00				
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	118,735.00		141,162.00		149,749.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	208,560.00		180,760.00		183,739.00
2. Unassigned/Unappropriated	9790	<del>2,299,661.00</del>		2,367,012.00		2,402,988.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,627,456.00		2,689,434.00		2,736,976.00

2636,456

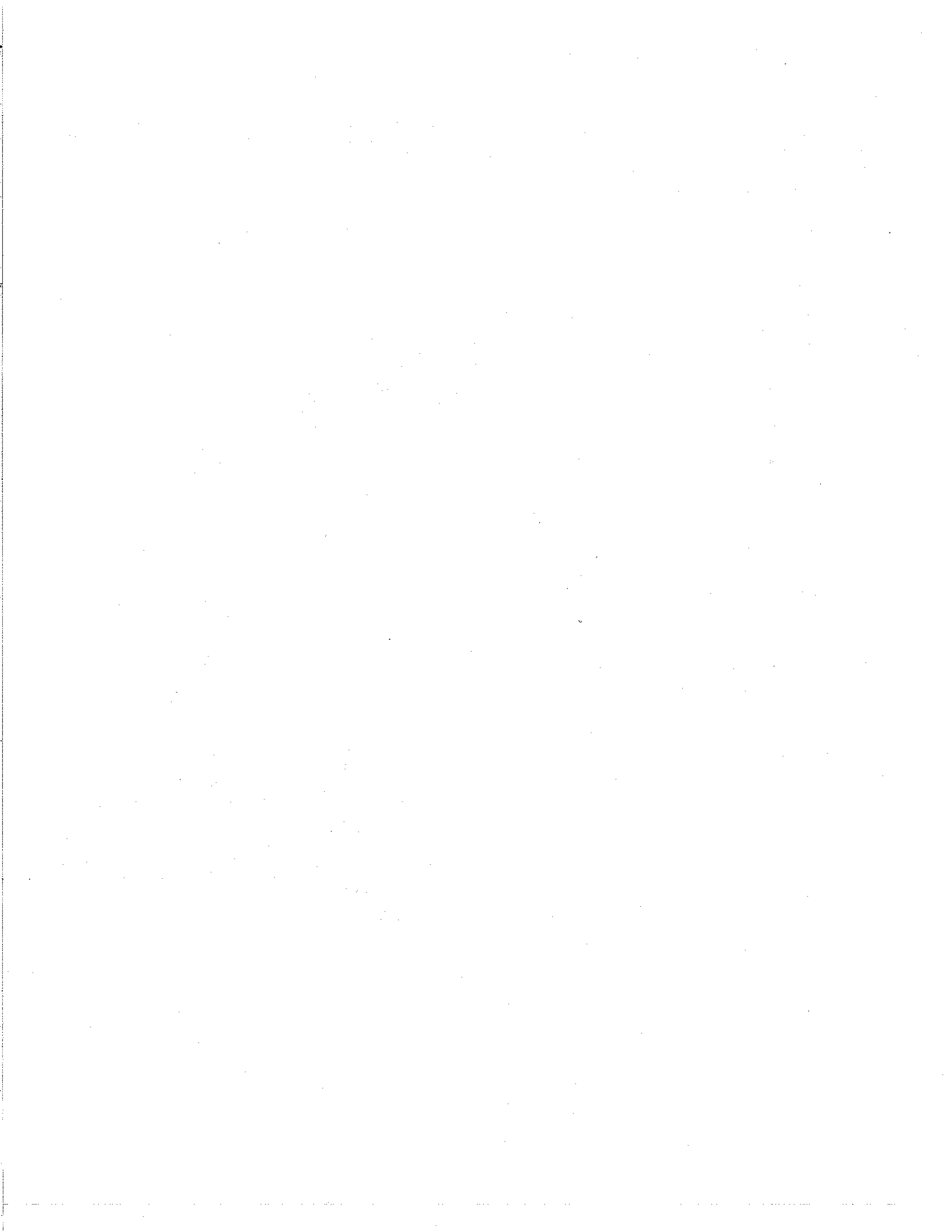


Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	208,560.00		180,760.00		183,739.00
c. Unassigned/Unappropriated	9790	2,299,661.00		2,367,012.00		2,402,988.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>2,508,221.00</b>		<b>2,547,772.00</b>		<b>2,586,727.00</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. 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.						





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)
<b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	162,340.00	-6.08%	152,469.00	0.00%	152,469.00
3. Other State Revenues	8300-8599	785,882.00	-28.16%	564,573.00	-1.15%	558,084.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
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	42,626.00	46.39%	62,400.00	12.81%	70,392.00
6. Total (Sum lines A1 thru A5c)		995,348.00	-21.24%	783,942.00	0.19%	785,445.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				314,124.00		298,074.00
b. Step & Column Adjustment				2,665.00		3,014.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(18,715.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	314,124.00	-5.11%	298,074.00	1.01%	301,088.00
2. Classified Salaries						
a. Base Salaries				106,859.00		106,370.00
b. Step & Column Adjustment				4,182.00		2,979.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,671.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	106,859.00	-0.46%	106,370.00	2.80%	109,349.00
3. Employee Benefits	3000-3999	177,197.00	11.37%	197,336.00	5.05%	207,305.00
4. Books and Supplies	4000-4999	54,011.00	-50.98%	26,474.00	-0.85%	26,250.00
5. Services and Other Operating Expenditures	5000-5999	310,575.00	-59.04%	127,214.00	6.44%	135,409.00
6. Capital Outlay	6000-6999	64,032.00	-76.78%	14,867.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	25,533.00	-46.71%	13,607.00	-55.58%	6,044.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,052,331.00	-25.50%	783,942.00	0.19%	785,445.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(56,983.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		56,983.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

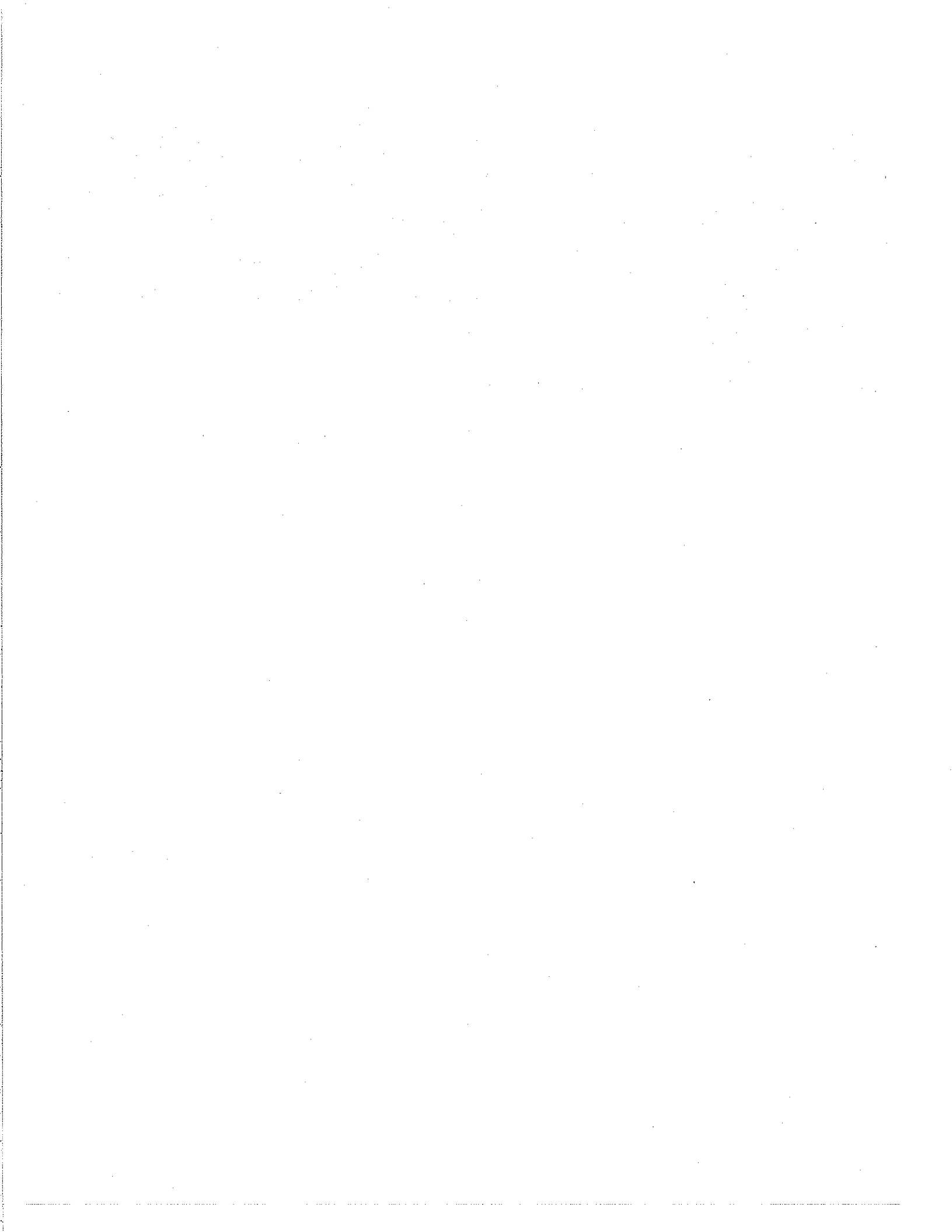


Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						

**F. ASSUMPTIONS**

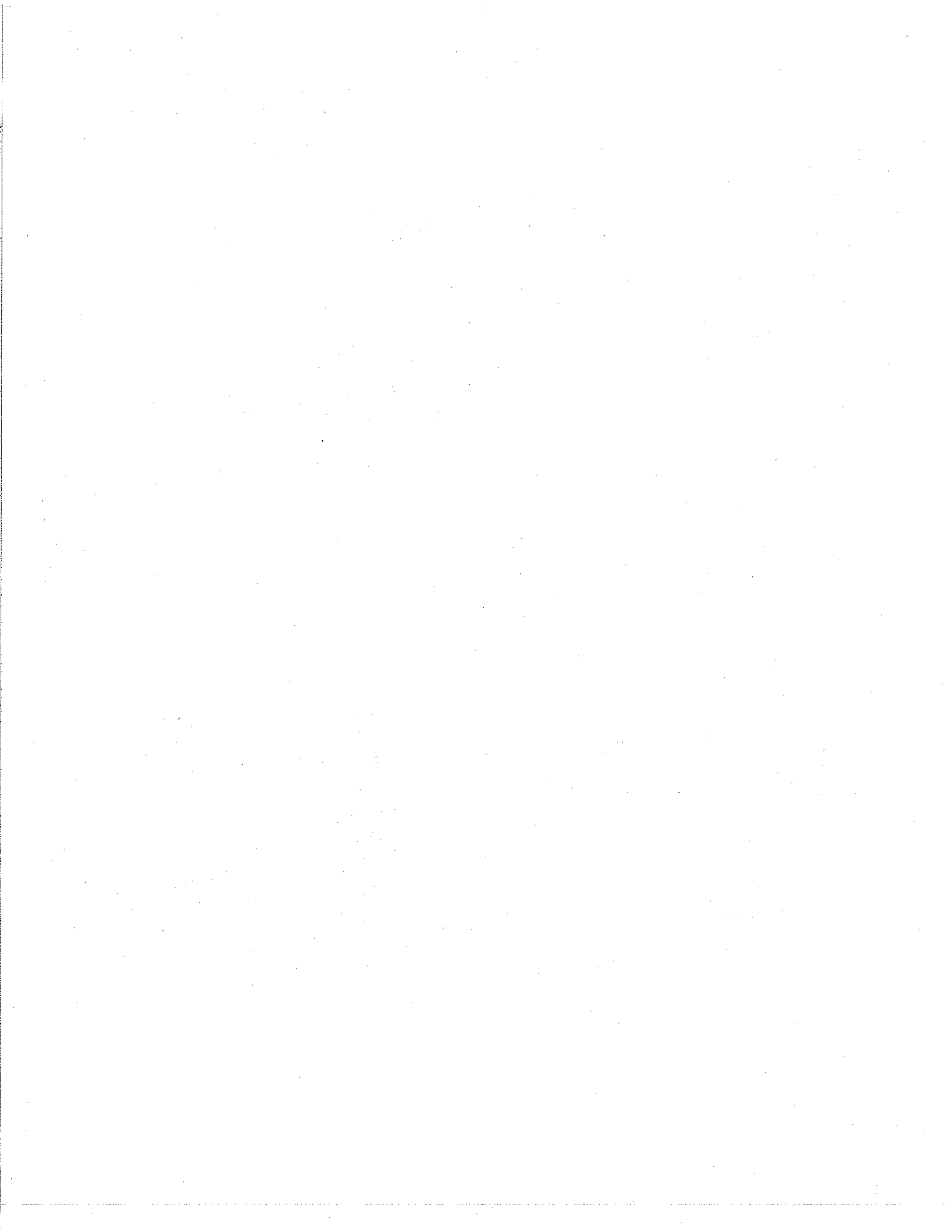
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As of March 1, 2017, the Sierra-Plumas Joint USD CALPADS Report 1.17, there are no foster youth students enrolled. Due to that fact both revenue and expenditures has been eliminated in the two subsequent years (2017-18 and 2018-19).



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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		0.00	0.00%	0.00	0.00%	0.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	795,320.00	2.95%	818,806.00	2.41%	838,516.00
2. Federal Revenues	8100-8299	162,340.00	-6.08%	152,469.00	0.00%	152,469.00
3. Other State Revenues	8300-8599	788,131.00	-28.08%	566,822.00	-1.14%	560,333.00
4. Other Local Revenues	8600-8799	<del>297,293.00</del>	4.21%	309,799.00	3.38%	320,268.00
5. Other Financing Sources		<del>306,293</del>				
a. Transfers In	8900-8929	13,360.00	0.00%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		<del>2,056,444.00</del>	-9.49%	1,861,256.00	1.27%	1,884,946.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries		<del>2,015,134</del>				
a. Base Salaries				488,967.00		474,542.00
b. Step & Column Adjustment				4,290.00		6,614.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,715.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	488,967.00	-2.95%	474,542.00	1.39%	481,156.00
2. Classified Salaries						
a. Base Salaries				344,018.00		345,690.00
b. Step & Column Adjustment				6,343.00		11,534.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,671.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	344,018.00	0.49%	345,690.00	3.34%	357,224.00
3. Employee Benefits	3000-3999	409,787.00	1.09%	414,268.00	5.92%	438,813.00
4. Books and Supplies	4000-4999	78,327.00	-54.52%	35,624.00	-0.63%	35,400.00
5. Services and Other Operating Expenditures	5000-5999	669,193.00	-25.90%	495,863.00	2.65%	509,022.00
6. Capital Outlay	6000-6999	84,032.00	-82.31%	14,867.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	-24.58%	18,424.00	-14.30%	15,789.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,098,752.00	-14.27%	1,799,278.00	2.12%	1,837,404.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		33,308		61,978.00		47,542.00
		<del>(42,308.00)</del>				
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,669,764.00		2,627,456.00		2,689,434.00
2. Ending Fund Balance (Sum lines C and D1)		<del>2,627,456.00</del>		2,689,434.00		2,736,976.00
3. Components of Ending Fund Balance (Form 011)		<del>2,636,456</del>				
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	118,735.00		141,162.00		149,749.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	208,560.00		180,760.00		183,739.00
2. Unassigned/Unappropriated	9790	2,299,661.00		2,367,012.00		2,402,988.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		<del>2,627,456.00</del>		2,689,434.00		2,736,976.00

2,636,456



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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	208,560.00		180,760.00		183,739.00
c. Unassigned/Unappropriated	9790	2,299,661.00		2,367,012.00		2,402,988.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>2,508,221.00</b>		<b>2,547,772.00</b>		<b>2,586,727.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>119.51%</b>		<b>141.60%</b>		<b>140.78%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. County Office's Total Expenditures and Other Financing Uses</b>						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,098,752.00		1,799,278.00		1,837,404.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		2,098,752.00		1,799,278.00		1,837,404.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,098,752.00		1,799,278.00		1,837,404.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		104,937.60		89,963.90		91,870.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		104,937.60		89,963.90		91,870.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES





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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
<b>Current Year (2016-17)</b>				
District Regular	368.92	368.65		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>368.92</b>	<b>368.65</b>	<b>-0.1%</b>	<b>Met</b>
<b>1st Subsequent Year (2017-18)</b>				
District Regular	378.24	377.58		
Charter School				
<b>Total ADA</b>	<b>378.24</b>	<b>377.58</b>	<b>-0.2%</b>	<b>Met</b>
<b>2nd Subsequent Year (2018-19)</b>				
District Regular	363.48	364.26		
Charter School				
<b>Total ADA</b>	<b>363.48</b>	<b>364.26</b>	<b>0.2%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(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 first interim projections.

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

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

**DATA ENTRY:** First Interim 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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
<b>Current Year (2016-17)</b>				
District Regular	375	376		
Charter School				
<b>Total Enrollment</b>	<b>375</b>	<b>376</b>	<b>0.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2017-18)</b>				
District Regular	377	379		
Charter School				
<b>Total Enrollment</b>	<b>377</b>	<b>379</b>	<b>0.5%</b>	<b>Met</b>
<b>2nd Subsequent Year (2018-19)</b>				
District Regular	376	376		
Charter School				
<b>Total Enrollment</b>	<b>376</b>	<b>376</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

\*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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	351	377	93.1%
Second Prior Year (2014-15)			
District Regular	356	372	
Charter School			
<b>Total ADA/Enrollment</b>	<b>356</b>	<b>372</b>	<b>95.7%</b>
First Prior Year (2015-16)			
District Regular	362	381	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>362</b>	<b>381</b>	<b>95.0%</b>
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical 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.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	362	376		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>362</b>	<b>376</b>	<b>96.3%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	364	379		
Charter School				
<b>Total ADA/Enrollment</b>	<b>364</b>	<b>379</b>	<b>96.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	362	376		
Charter School				
<b>Total ADA/Enrollment</b>	<b>362</b>	<b>376</b>	<b>96.3%</b>	<b>Not Met</b>

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

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

1a. **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%:

Explanation:  
(required if NOT met)

District calculates ADA per school site, not district wide as SACS does.

**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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim		
	Projected Year Totals			
Current Year (2016-17)	4,533,741.00	4,577,819.00	1.0%	Met
1st Subsequent Year (2017-18)	4,708,025.00	4,636,397.00	-1.5%	Met
2nd Subsequent Year (2018-19)	4,642,878.00	4,641,102.00	0.0%	Met

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

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	3,386,927.00	4,976,169.00	68.1%	Not Met
1st Subsequent Year (2017-18)	3,567,570.00	5,051,466.00	70.6%	Met
2nd Subsequent Year (2018-19)	3,676,513.00	5,169,797.00	71.1%	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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

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

Expenditures in the current year includes on-time expenditures for capital outlay projects, ie Prop 39 funds.

**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 first interim projections.

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	191,657.00	191,657.00	0.0%	No
1st Subsequent Year (2017-18)	190,907.00	190,907.00	0.0%	No
2nd Subsequent Year (2018-19)	190,907.00	190,907.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	565,167.00	630,003.00	11.5%	Yes
1st Subsequent Year (2017-18)	242,130.00	361,005.00	49.1%	Yes
2nd Subsequent Year (2018-19)	227,245.00	291,915.00	28.5%	Yes

Explanation:  
(required if Yes)

All years: Increase allocate for mandated cost.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	230,238.00	236,238.00	2.6%	No
1st Subsequent Year (2017-18)	236,436.00	242,436.00	2.5%	No
2nd Subsequent Year (2018-19)	240,123.00	246,123.00	2.5%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	311,427.00	315,352.00	1.3%	No
1st Subsequent Year (2017-18)	311,263.00	314,213.00	0.9%	No
2nd Subsequent Year (2018-19)	311,413.00	314,370.00	0.9%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	1,258,083.00	1,184,439.00	-5.9%	Yes
1st Subsequent Year (2017-18)	1,145,054.00	1,146,553.00	0.1%	No
2nd Subsequent Year (2018-19)	1,151,501.00	1,153,001.00	0.1%	No

Explanation:  
(required if Yes)

Revised College Readiness budget from contracted services to certificated salaries/benefits to support the District's submitted plan.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	987,062.00	1,057,898.00	7.2%	Not Met
1st Subsequent Year (2017-18)	669,473.00	794,348.00	18.7%	Not Met
2nd Subsequent Year (2018-19)	658,275.00	728,945.00	10.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	1,569,510.00	1,499,791.00	-4.4%	Met
1st Subsequent Year (2017-18)	1,456,317.00	1,460,766.00	0.3%	Met
2nd Subsequent Year (2018-19)	1,462,914.00	1,467,371.00	0.3%	Met

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

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

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

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

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

All years: Increase allocate for mandated cost.

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

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

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

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

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since first interim projections 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	48.2%	46.2%	40.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	16.1%	15.4%	13.4%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(521,417.00)	5,312,722.00	9.8%	Met
1st Subsequent Year (2017-18)	(290,077.00)	5,163,121.00	5.6%	Met
2nd Subsequent Year (2018-19)	(329,317.00)	5,233,227.00	6.3%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2016-17)	3,475,085.00		Met
1st Subsequent Year (2017-18)	3,185,007.00		Met
2nd Subsequent Year (2018-19)	2,855,690.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)	3,649,235.65		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

**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		
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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	362	364	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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	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 MYPI, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	6,122,031.00	5,720,823.00	5,699,364.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,122,031.00	5,720,823.00	5,699,364.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	244,881.24	228,832.92	227,974.56
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)	244,881.24	228,832.92	227,974.56

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	619,000.00	566,500.00	569,500.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,333,928.00	2,075,590.00	1,720,399.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,952,928.00	2,642,090.00	2,289,899.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	48.23%	46.18%	40.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>244,881.24</b>	<b>228,832.92</b>	<b>227,974.56</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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)

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(102,983.00)	(159,400.00)	54.8%	56,417.00	Not Met
1st Subsequent Year (2017-18)	(95,421.00)	(214,142.00)	124.4%	118,721.00	Not Met
2nd Subsequent Year (2018-19)	(112,945.00)	(191,746.00)	69.8%	78,801.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	336,553.00	336,553.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	61,655.00	111,655.00	81.1%	50,000.00	Not Met
2nd Subsequent Year (2018-19)	63,430.00	63,430.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

All years: Increase contributions to Title I. Corrected a certificated elementary staff S&B from LFCC back to Title I.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

Establishing a budget for resealing/repair of districtwide asphalt maintenance; summer 2017. This project may increase depending on scope of repairs needed.

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

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

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**S6. Long-term Commitments**

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
<b>TOTAL:</b>				<b>22,964</b>

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)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,725	22,964	0	0

Other Long-term Commitments (continued):

Type of Commitment	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)
<b>Total Annual Payments:</b>	<b>16,725</b>	<b>22,964</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>



**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)

Increase 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?

n/a

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
1,033,624.00	1,033,624.00
1,033,624.00	1,033,624.00

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7A)	Second Interim
133,535.00	133,535.00
133,535.00	133,535.00
133,535.00	133,535.00

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

0.00	0.00
0.00	0.00
0.00	0.00

c. 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)

53,320.00	53,320.00
102,054.00	52,342.00
99,941.00	82,405.00

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

4	4
6	3
6	5

4. Comments:

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

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

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

No
----
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
 

n/a
-----
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
 

n/a
-----

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.4	24.4	24.4	24.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

20,600

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
493,775	518,500	544,386
75.0%	77.0%	77.0%
5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

--

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
	15,028	27,752
	0.8%	1.5%

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

- Are savings from attrition included in the budget and MYPs?
- 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 Year (2018-19)
No	No	No
No	No	No

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

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

Current year Step and Column is included in certificated base salary.

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

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

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

Were all classified labor negotiations settled as of first interim projections?  
If Yes, complete number of FTEs, then skip to section S8C.   
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	24.1	25.0	25.0	25.0

1a. Have any salary and benefit negotiations been settled since first interim projections?   
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
114,135	119,842	125,834
80.0%	77.0%	76.0%
5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
	14,627	14,908
	2.5%	1.9%

**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 Year (2018-19)
No	No	No
No	No	No

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

No

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	5.5	4.9	4.9	4.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4,800

4. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	90,683	95,216	99,978
Percent of H&W cost paid by employer	74.0%	72.0%	69.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



**S9. Status of Other Funds**

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

**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?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

Business Manager is retiring effective April 7, 2017. Her replacement start date is March 20, 2017.

**End of School District Second Interim Criteria and Standards Review**

**Sierra-Plumas Joint Unified School District**  
**2016-2017 Second Interim**  
**Actuals as of January 31, 2017**  
Presented March 14, 2017

**Student Attendance/Enrollment**

<b>Attendance:</b>	<b>2010/11 P2</b>	<b>2011/12 P2</b>	<b>2012/13 P2</b>	<b>2013/14 P2</b>	<b>2014/15 P2</b>	<b>2015/16 P2</b>	<b>2016/17 Proj</b>
Downieville Elementary	24.97	28.39	26.89	29.17	27.55	21.29	21.97
Downieville Jr. High	5.91	5.03	6.72	5.74	6.77	8.62	10.14
Downieville Sr. High	20.85	19.50	17.03	13.86	11.54	11.35	11.66
Loyalton Elementary	176.05	171.30	156.91	165.24	168.11	169.86	167.11
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	42.58	49.22	60.97	55.89
Loyalton High	112.82	107.73	103.16	90.97	88.81	86.70	92.58
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	3.60	3.67	1.31
District Total	393.83	382.81	363.89	351.05	355.60	362.46	360.66
Washoe Students					11.36	11.27	15.74
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
District Total	424	392	373	380	372	382	376

**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

**REVENUE**

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

**Local Control Funding Formula**

<u>Funding Description</u>	Favorable (Unfavorable)
LCFF Resources	(\$25,407) including prior years adj.

**Federal Revenue – no changes**

**Other State Revenue**

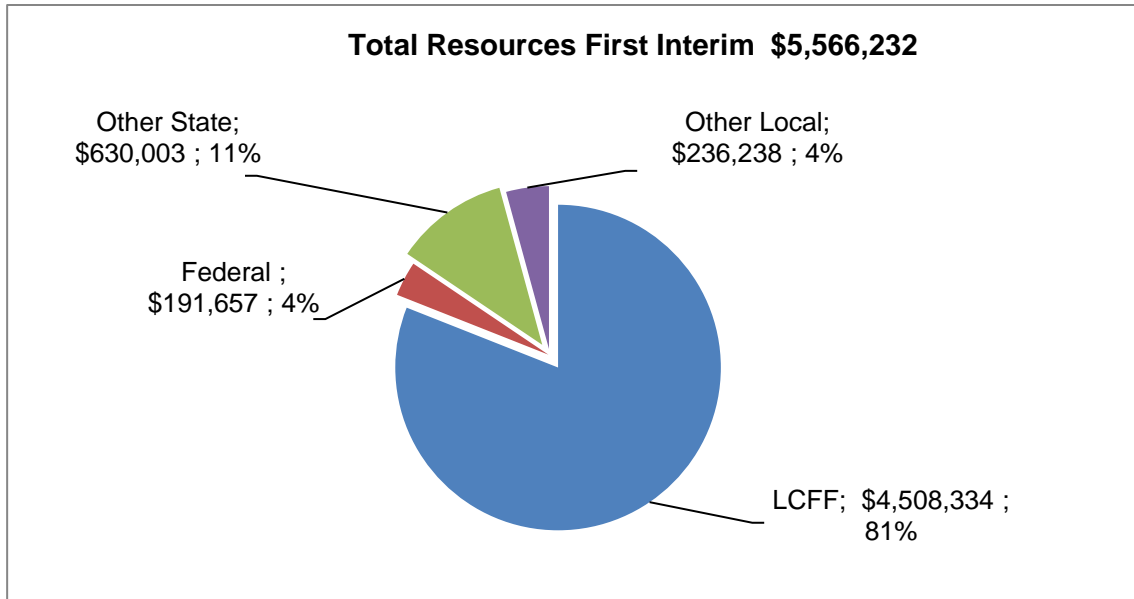
Other State resources increased by \$25,621 since the operating budget for the following reasons:

<u>Funding Description</u>	Favorable (Unfavorable)	<u>Comment</u>
• Mandated Cost Reimbursement	\$64,670	
• Lottery - Prop 20	\$ 166	
• Educator Effectiveness	(\$39,215)	c/o amount, not new revenue

**Local Revenue and Other Financing Sources**

Other financing sources increased by \$6,000 since the operating budget for the following reasons.

<u>Funding Description</u>	Favorable (Unfavorable)
• Interest	\$6,000



**Revenue Comparison Chart**

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Unaudited	2016-2017 Operating Budget	2016-2017 First Interim	2016-2017 Second Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,502,234	\$4,533,741	\$4,508,334
Federal	569,490	565,413	604,893	178,837	191,657	191,657
Other State	166,326	186,922	444,480	474,267	604,382	630,003
Local	224,078	281,903	266,170	187,792	230,238	236,238
Transfer in-Fund 35		269,468				
Property Proceeds	467,749	25,001				
<b>Total</b>	<b>5,409,378</b>	<b>\$5,748,023</b>	<b>\$5,614,741</b>	<b>\$5,343,130</b>	<b>\$5,560,018</b>	<b>\$5,566,232</b>

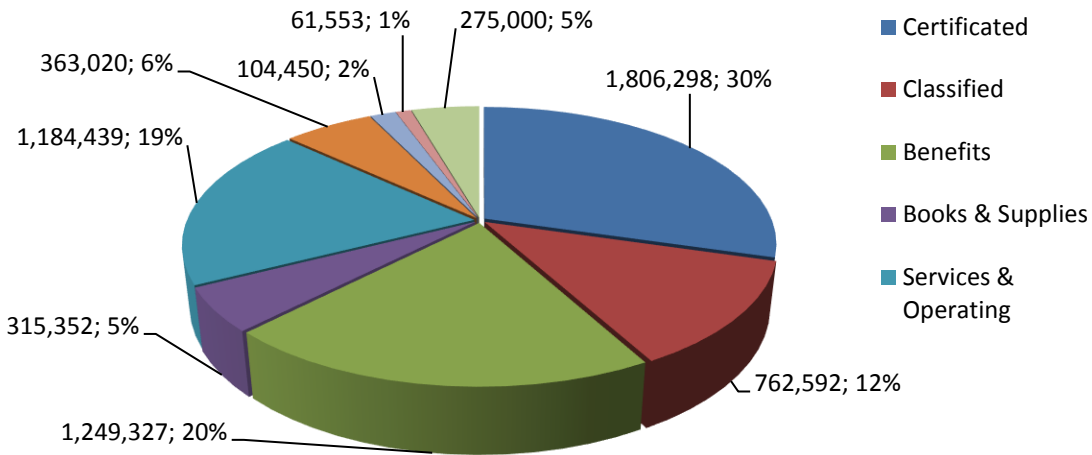
**General Fund Expenditures and Financing Uses:**

Total expenditures and financing uses of \$6,122,031 is \$75,293 less than operating budget projections.

**Expenditures:**

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 unaudited	2016-2017 Operating Budget	2016-2017 First Interim	2016-2017 Second Interim
Certificated	\$1,690,042	\$1,744,583	\$1,848,600	\$1,820,643	\$1,820,471	\$1,806,298
Classified	659,674	723,774	767,144	772,162	770,292	762,592
Benefits	1,108,359	1,124,624	1,203,603	1,158,052	1,254,810	1,249,327
Books & Supplies	116,473	245,770	313,314	303,858	311,427	315,352
Services & Operating	1,438,695	909,514	837,008	1,124,893	1,258,083	1,184,439
Capital Outlay	121,000	132,892	73,022	358,880	341,238	363,020
Other Outgo	27,125	88,000	104,403	104,450	104,450	104,450
Transfer-Out		150,081	88,415	561,553	336,553	336,553
<b>Total</b>	<b>\$5,161,368</b>	<b>\$5,119,239</b>	<b>\$5,235,509</b>	<b>\$6,229,491</b>	<b>\$6,197,324</b>	<b>\$6,122,031</b>

## Total Expenditures and Other Financing Uses \$6,122,031



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

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 audited	379,233	4,030,884
2016-17 projected	(555,799)	3,475,085
2017-18 projected	(290,078)	3,185,007
2018-19 projected	(329,317)	2,855,690

\*includes prior year audit adjustment of \$191,242

### 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)	4.93%	5.49%	6.59%	6.65%	6.63%
Supplemental Funds	\$187,762	\$210,509	\$261,026	\$258,944	\$265,220
Certificated 5% increase based on Premier	\$16,985	\$17,512	<b>\$18,066</b>	\$18,647	\$19,258

**NOTE: At TCSIG March 17, 2017 meeting the executive committee will recommend no increase for 2017-18**

### Other Comments

- A positive cash flow for fiscal year 2016-2017 with an ending cash balance of \$3,317,184.
- 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)

Join us for a special screening of

# SCREENAGERS



## GROWING UP IN THE DIGITAL AGE

**BY:** SPJUSD & The Sierra Schools Foundation

**WHEN:** Thursday, March 30th, 2017 at 6:30

**WHERE:** Loyalton Elementary School

**TICKETS:** FREE, FREE BABYSITTING

[screenagersmovie.com](http://screenagersmovie.com)

