

**AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

**March 8, 2016**

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

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

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

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

**A. CALL TO ORDER**  
(Please be advised that this meeting will be recorded.)

**B. ROLL CALL**

**C. APPROVAL OF AGENDA**

**D. INFORMATION/DISCUSSION ITEMS**

**1. Superintendent's Report**

- a. Local Control Accountability Plan Community Forum Dates  
Loyalton High School- April 14, 2016 at 6 pm  
Downieville – April 27, 2016 at 6 pm  
Loyalton Elementary School – May 3, 2016 at 6 pm
- b. Facilities Update
  - Office of Public School Construction Closure of Loyalton High Roofing Project\*\*
  - Loyalton Elementary School and Learning Center Roofs
  - Sierraville Roof
- c. Snow Day Makeup
- d. Plumas Unified Superintendent and team to visit Downieville School
- e. Inter-District Attendance Agreements as follows: (under separate cover)\*\*

<b>New/Renewal</b>	<b>School Year</b>	<b>Grade Entering</b>	<b>District of Residence</b>	<b>Receiving District</b>
New	2015-16	9	Sierra	Tahoe-Truckee
New	2015-16	11	Sierra	Tahoe-Truckee
New	2016-17	K	Sierra (Verdi)	Washoe

**2. Business Report**

- a. Board Report-Expenditures by Object 7/1/15 to 2/29/16\*\*
- b. Sixth Month Enrollments for the 2015-2016 School Year\*
- c. Letter from California Department of Education signifying positive certification\*\*

**3. Staff Reports (5 minutes)**

**4. SPTA Report (5 minutes)**

5. Board Members' Report (5 minutes)

6. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
- a. Current location
  - b. Videoconference location

E. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held February 9, 2016\*\*
- 2. Approval of the bill warrants for the month of February 2016\*\*
- 3. Approval of assignment of Greg Marr, 2015-16 Loyalton High School Golf Coach

F. ACTION ITEMS

1. Unfinished Business and General Orders

1516-119 Memorandum of Understanding with Holy Family/Holy Rosary Catholic Church Update

2. New Business

- 1516-120 Acceptance of Sierra-Plumas Teachers' Association's endorsement that Mark Fisher meets the requirement for the Early Retirement/Golden Handshake at the close of the 2015-2016 school year\*\*
- 1516-121 Acceptance of Retirement letter from Mark Fisher, Loyalton High School Teacher, effective June 11, 2016 (\*\*under separate cover)
- 1516-122 Authorization to fill 2.0 FTE, certificated positions, Loyalton High School
- 1516-123 Acceptance of Letter of Resignation from Melanie Larson, Downieville School Teacher (\*\*under separate cover)
- 1516-124 Authorization to fill 1.0 FTE, certificated teacher, grades K-2, Downieville School
- 1516-125 Approval of 2016-2017 School Calendar^^
- 1516-126 Adoption of Resolution No. 15-008, Adding Authorized Signatories\*
- 1516-127 Approval of Loyalton Elementary School Single Plan for Student Achievement\*\*
- 1516-128 Approval of Feather River Community College District and Sierra-Plumas Joint Unified School District\*\*
- 1516-129 Approval of Superintendent Evaluation Instrument\*\*

1516-130 Acceptance of Bright Schools Final Plan\*

1516-131 Approval of 2015-2016 Second Interim Actuals as of January 31, 2016\*\*

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

1516-132 Approval of Administrative Regulation 3452, Student Activity Funds, revision\*\*

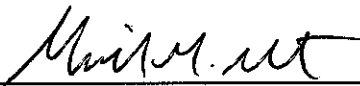
G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on April 12, 2016, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.

2. Suggested Agenda items

a. \_\_\_\_\_

H. ADJOURNMENT

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

\*\*enclosed

\*handout

^^County agenda backup

**RECEIVED**

February 23, 2016

FEB 25 2016

Application No.: 58/70177-00-001

School: Loyalton High

County of Sierra

EDUE  
S-PJUSD

Dr. Merrill M. Grant  
District Representative  
Sierra-Plumas Joint Unified School District  
P. O. Box 955  
Loyalton, CA 96118

Dear Dr. Grant:

The Office of Public School Construction (OPSC) has received the signed *Summary of Project Financing and Expenditures* dated November 5, 2015, from the District concerning the above-noted school project. The review of this project has been completed and the project is considered closed.

Final approval by the State Allocation Board was made at the January 27, 2015 meeting; the District will be invoiced \$41,048 for the reduction in the apportionment.

Should you have any questions concerning this matter, please contact me at [larisa.samoylovich@dgs.ca.gov](mailto:larisa.samoylovich@dgs.ca.gov) or (916) 375-4327, or my supervisor Mr. Jason Hernandez at [jason.hernandez@dgs.ca.gov](mailto:jason.hernandez@dgs.ca.gov) or (916) 376-5369.

Sincerely,



LARISA SAMOYLOVICH, Auditor  
Office of Public School Construction

LS:ls

Project file

Balances through February						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,567,061.00	1,529,982.00	582,485.00	912,932.36	34,564.64
1105	Per Diem - Same Day Travel	500.00	522.00		22.00	500.00
1115	Extra Duty Hourly	5,000.00	6,885.00		5,720.00	1,165.00
1120	Certificated Substitutes	40,000.00	48,030.00		21,360.00	26,670.00
1300	Certificated Superv/Admin Sala	260,985.00	250,252.00	82,064.56	164,151.11	4,036.33
1310	Teacher In Charge/Head Teacher	12,000.00	12,000.00	4,000.00	7,000.00	1,000.00
1900	Other Certificated Salaries		8,760.00	3,135.56	7,712.92	2,088.48-
	<b>Total for Object 1000</b>	<b>1,885,546.00</b>	<b>1,856,431.00</b>	<b>671,685.12</b>	<b>1,118,898.39</b>	<b>65,847.49</b>
2100	Instructional Aides Salaries	161,447.00	169,650.00	74,842.88	98,549.90	3,742.78-
2200	Classified Support Salaries	295,729.00	297,224.00	84,176.24	179,580.16	33,467.60
2201	Bus Driver	37,061.00	39,830.00	8,917.93	33,028.74	2,116.67-
2205	Per Diem - Same Day Travel	150.00	150.00		42.00	108.00
2220	Classified Support Substitute	23,302.00	27,249.00		5,318.58	21,930.42
2300	Classified Sup/Admin Salaries	1,260.00	1,777.00		2,381.85	604.85-
2400	Clerical & Office Salaries	215,377.00	216,319.00	78,509.61	139,416.75	1,607.36-
2900	Other Classified Salaries	13,652.00	18,062.00	9,135.09	11,723.60	2,796.69-
	<b>Total for Object 2000</b>	<b>747,978.00</b>	<b>770,261.00</b>	<b>255,581.75</b>	<b>470,041.58</b>	<b>44,637.67</b>
3101	State Teachers Retirement Syst	185,458.00	278,735.00	68,735.84	113,294.98	96,704.18
3102	State Teachers Retirement Syst	1,879.00	1,643.00	630.36	902.62	110.02
3201	Public Employees Retirement Sy	6,684.00	6,708.00	2,673.72	4,047.30	13.02-
3202	Public Employees Retirement Sy	76,564.00	72,827.00	25,474.96	46,764.42	587.62
3212	Pers Pickup-Classified Employe	5,644.00	5,644.00	1,953.04	3,690.33	.63
3311	OASDI-Certificated Positions	11,257.00	11,486.00	1,257.16	2,363.14	7,865.70
3312	OASDI-Classified Positions	43,899.00	44,865.00	15,325.53	28,334.23	1,205.24
3321	Medicare-Certificated Position	24,774.00	24,292.00	8,842.12	14,796.16	653.72
3322	Medicare-Classified Positions	10,543.00	10,727.00	3,677.67	6,757.59	291.74
3401	Health & Welfare -Certificated	406,324.00	428,361.00	161,468.28	257,451.12	9,441.60
3402	Health & Welfare-Classified Po	151,866.00	162,090.00	53,191.00	102,293.75	6,605.25
3403	ACA FEES-CERT		7,600.00		7,592.24	7.76
3404	ACA FEES-CLASSIFIED		5,000.00		5,000.00	.00
3501	State Unemployment Insurance-C	1,122.00	924.00	335.88	559.68	28.44
3502	State Unemployment Insurance-	3,441.00	374.00	127.82	296.20	50.02-
3601	Workers' Compensation Insuranc	96,463.00	87,670.00	31,965.30	53,263.99	2,440.71
3602	Workers' Compensation Insuranc	38,057.00	36,978.00	12,646.65	23,237.69	1,093.66
3901	Other Benefits, Certificated P	40,014.00	40,660.00	287.00	19,344.77	21,028.23
3902	Other Benefits, Classified Pos				5,604.00	5,604.00-

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2016, Period = 8, 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

Balances through February							Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Fund 01 - General FD (continued)</b>							
<b>Total for Object 3000</b>		<b>1,103,989.00</b>	<b>1,226,584.00</b>	<b>388,592.33</b>	<b>695,594.21</b>	<b>142,397.46</b>	
4100	Textbooks	44,600.00	99,630.00	163.83	5,036.63	94,429.54	
4200	Books Other Than Textbooks	200.00		459.56	66.02	525.58-	
4300	Class Mat'l and Supplies	27,173.00	27,473.00	2,959.64	17,804.99	6,708.37	
4301	Class Consumable Mat'l	5,000.00	5,000.00	1,160.20	9,856.53	6,016.73-	
4302	Class Paper/Toner	9,500.00	9,500.00	2,921.67	8,474.45	1,896.12-	
4305	Other Student M&S	33,011.00	33,011.00	1,002.68	11,012.86	20,995.46	
4320	Custodial Grounds Supplies	42,000.00	47,000.00	5,972.84	29,742.73	11,284.43	
4330	Office Supplies	16,592.00	16,892.00	1,027.83	10,508.43	5,355.74	
4350	Vehicle Maint. M&S	25,900.00	25,900.00	4,710.72	1,979.37	19,209.91	
4351	Vehicle FUEL	25,525.00	25,525.00	19,458.03	10,237.20	4,170.23-	
4399	M&S Misc -undesignated		15,017.00			15,017.00	
4400	Non-Capital Equipment (Up to \$	26,825.00	25,900.00	11,028.67	27,000.19	12,128.86-	
<b>Total for Object 4000</b>		<b>256,326.00</b>	<b>330,848.00</b>	<b>50,865.67</b>	<b>131,719.40</b>	<b>148,262.93</b>	
5100	Subagreement for Services	176,461.00	176,461.00	71,522.61	79,937.04	25,001.35	
5200	Travel & Conferences	35,140.00	81,108.00	6,463.63	16,465.86	58,178.51	
5203	Mileage paid to employee			103.93	3,814.87	3,918.80-	
5300	Dues & Membership	11,083.00	11,702.00	642.24	7,255.48	3,804.28	
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		45,572.80	9,507.20	
5510	Power	90,519.00	90,650.00	42,087.69	39,194.57	9,367.74	
5520	Garbage	12,813.00	12,813.00	4,300.00	2,720.00	5,793.00	
5530	Water	64,350.00	64,350.00	34,854.35	24,934.37	4,561.28	
5540	Propane	67,000.00	67,000.00	42,189.30	17,900.27	6,910.43	
5590	Miscellaneous Utilities	15,500.00	15,500.00	11,558.67	3,441.33	500.00	
5600	Rentals, Leases & Repairs	71,900.00	84,262.00	14,285.81	19,703.34	50,272.85	
5800	Services & Operating Expense	6,500.00	6,500.00	900.00	750.00	4,850.00	
5810	Legal Expenses	10,000.00	10,000.00	277.50	722.50	9,000.00	
5812	Board Election Expense	2,500.00	2,500.00			2,500.00	
5840	Audit Expense	15,000.00	15,000.00	7,400.00	6,400.00	1,200.00	
5860	Solid Waste Tax	13,161.00	13,161.00	4,607.60	4,119.60	4,433.80	
5890	Contracts/Servic	266,282.00	282,663.00	165,978.35	114,586.82	2,097.83	
5899	SCOE Interagency Reimburse			6,507.62	4,272.00	10,779.62-	
5900	Communications	3,550.00	3,875.00		2,565.30	1,309.70	
5910	Telephone-Monthly Service	17,252.00	17,252.00	3,581.32	4,076.93	9,593.75	
5920	T Lines	4,800.00	4,800.00			4,800.00	
5990	Other Communications	225.00	225.00			225.00	

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2016, Period = 8, 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)

Balances through February						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
<b>Total for Object 5000</b>		<b>939,116.00</b>	<b>1,014,902.00</b>	<b>417,260.62</b>	<b>398,433.08</b>	<b>199,208.30</b>
6200	BUILDING & IMPROVEMENT OF BUIL	91,450.00	91,450.00			91,450.00
6400	Equipment	104,935.00	145,235.00	5,691.32	73,004.35	66,539.33
6500	Equipment Replacement	224,900.00	223,420.00			223,420.00
<b>Total for Object 6000</b>		<b>421,285.00</b>	<b>460,105.00</b>	<b>5,691.32</b>	<b>73,004.35</b>	<b>381,409.33</b>
7110	Out-of-State Tuition		97,033.00	97,033.00	7,370.00	7,370.00-
7142	Other Tuition, Excess Cost, an	97,033.00				.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	70,584.00	56,137.00			56,137.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00			275,000.00
<b>Total for Object 7000</b>		<b>442,617.00</b>	<b>428,170.00</b>	<b>97,033.00</b>	<b>7,370.00</b>	<b>323,767.00</b>
<b>Total for Fund 01 and Expense accounts</b>		<b>5,796,857.00</b>	<b>6,087,301.00</b>	<b>1,886,709.81</b>	<b>2,895,061.01</b>	<b>1,305,530.18</b>
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	67,626.00	66,758.00	27,964.40	40,194.13	1,400.53-
3202	Public Employees Retirement Sy	6,204.00	5,960.00	2,379.56	3,577.69	2.75
3312	OASDI-Classified Positions	4,192.00	4,139.00	1,733.78	2,492.02	86.80-
3322	Medicare-Classified Positions	980.00	968.00	405.48	582.83	20.31-
3402	Health & Welfare-Classified Po	27,681.00	17,440.00	5,536.16	8,304.24	3,599.60
3502	State Unemployment Insurance-	40.00	34.00	13.99	20.11	.10-
3602	Workers' Compensation Insuranc	3,652.00	3,328.00	1,394.37	2,004.16	70.53-
<b>Total for Object 3000</b>		<b>42,749.00</b>	<b>31,869.00</b>	<b>11,463.34</b>	<b>16,981.05</b>	<b>3,424.61</b>
4340	Food Service	8,500.00	8,500.00	2,707.94	2,173.64	3,618.42
4400	Non-Capital Equipment (Up to \$	1,500.00	1,500.00			1,500.00
4700	Food	45,758.00	45,758.00	21,957.96	22,244.13	1,555.91
<b>Total for Object 4000</b>		<b>55,758.00</b>	<b>55,758.00</b>	<b>24,665.90</b>	<b>24,417.77</b>	<b>6,674.33</b>
5200	Travel & Conferences				35.22	35.22-
5300	Dues & Membership	261.00	261.00			261.00
5600	Rentals, Leases & Repairs	2,979.00	3,279.00	1,000.00	539.25	1,739.75
5800	Services & Operating Expense	956.00	1,256.00	135.00	346.76	774.24
5890	Contracts/Servic	2,000.00	2,300.00	999.00	264.00	1,037.00
5900	Communications	121.00	121.00			121.00
<b>Total for Object 5000</b>		<b>6,317.00</b>	<b>7,217.00</b>	<b>2,134.00</b>	<b>1,185.23</b>	<b>3,897.77</b>
<b>Total for Fund 13 and Expense accounts</b>		<b>172,450.00</b>	<b>161,602.00</b>	<b>66,227.64</b>	<b>82,778.18</b>	<b>12,596.18</b>

Balances through February						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 40 - Dist Build</b>						
6200	BUILDING & IMPROVEMENT OF BUIL	75,000.00	75,000.00			75,000.00
6500	Equipment Replacement	200,000.00	200,000.00			200,000.00
<b>Total for Fund 40, Expense accounts and Object 6000</b>		<b>275,000.00</b>	<b>275,000.00</b>	<b>.00</b>	<b>.00</b>	<b>275,000.00</b>
<b>Fund 73 - Bechen</b>						
5800	Services & Operating Expense	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00-
<b>Total for Fund 73, Expense accounts and Object 5000</b>		<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00-</b>
<b>Total for Org 006 - Sierra-Plumas Joint Unified School District</b>		<b>6,247,307.00</b>	<b>6,526,903.00</b>	<b>1,955,937.45</b>	<b>2,980,839.19</b>	<b>1,590,126.36</b>



## ENROLLMENT BY SCHOOL MONTH 2015-2016

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>Ending 2014-2015</b>	175	53	89	27	19	8	included in site #	371
<b>1st Day 2015-2016</b>	179	65	98	23	20	5	included in site #	<b>390</b>
<b>2015 CALPADS</b>	176	→	158	23	20	6	included in site #	383

	Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
<b>September</b>	1	178	65	98	23	20	5	included in site #	389
<b>October</b>	2	177	65	94	22	20	5	included in site #	383
<b>November</b>	3	177	65	90	22	21	7	included in site #	382
<b>December</b>	4	178	65	89	22	21	8	included in site #	383
<b>January</b>	5	178	65	90	23	21	8	included in site #	385
<b>February</b>	6	178	63	88	24	21	8	included in site #	382
<b>March</b>	7							included in site #	
<b>April</b>	8							included in site #	
<b>May</b>	9							included in site #	
<b>June</b>	10							included in site #	

2014-15	S-PJUSD	SDC	Washoe	NPS
Annual ADA	355.21	0	11.40	0.49
2015-16				
P1 ADA	365.16	0	12.19	

Enrollment difference from June 6, 2015, to  
February 26, 2016: +11

Long Term ISP: LES 8 LHS 4
----------------------------------



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

RECEIVED

MAR 02 2016

SCUE  
S-PJUSD

**TOM TORLAKSON**

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 26, 2016

Merrill Grant, Ed.D., Superintendent  
Sierra County Office of Education  
Sierra County Unified School District  
P.O. Box 955  
Loyalton, CA 96118

Dear Superintendent Grant, Ed.D.:

Subject: 2015–16 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f), we have reviewed your county office of education and school district's First Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments. We concur with your assessment that, based on current projections, your county office and school district will be able to meet their financial obligations for the current and subsequent two fiscal years and that positive certifications are appropriate.

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 16, 2016. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

Christine Davis, Administrator  
Financial Accountability and Information Services

CD:jm

20150203a-46

cc: Rose Asquith, Business Manager

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

February 9, 2016

Downieville School, Downieville, California

This meeting was videoconferenced to  
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

A. CALL TO ORDER

President Tim Driscoll called the meeting to order at 5:17 pm.

B. ROLL CALL

PRESENT: Mr. Tim Driscoll, President  
Ms. Sharon Dryden Vice President  
Mr. Allen Wright, Clerk  
Mr. Mike Moore, Member

ABSENT: Ms. Patty Hall, Member

VACANT: None

C. APPROVAL OF THE AGENDA with the following changes:

Item 15116-07 pulled for clearer specifications and Item 3, CONSENT CALENDAR, pulled for discussion.

WRIGHT/MOORE  
4/0

D. PUBLIC COMMENT FOR CLOSED SESSION

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

E. CLOSED SESSION opened at 5:18 pm.

WRIGHT/MOORE

The Board of Trustees and Superintendent Dr. Merrill M. Grant moved into Closed Session to discuss the following item:

1. Government Code §54957 Public Employee Employment Evaluation  
Employees: Site Administrators

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

2. 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

BREAK for Sierra County Board of Education meeting at 5:59 p.m.

DRYDEN/MOORE

4/0

F. CONVENE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD  
REGULAR MEETING at 6:46 PM

G. REPORT OUT FROM CLOSED SESSION

President Driscoll reviewed the initial open meeting details and reported the closed session discussion as:  
Administrative Evaluations and SPTA sunshine of negotiations

H. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Association of California State Administrators (ACSA) State Superintendents Symposium Focused on school district budgets and negotiations; health cost increase (minor); prop 30 taxes sunset and origin of future revenue; waiver on No Child Left Behind (NCLB) granted for the entire state.
- b. Energy Audit – We received a draft for County school buildings for the Bright Schools program. To the question of this available to be used for the renovation of the Loyalton Elementary School roof, Grant responded that the roof is construction based, rather than an energy efficiency upgrade.
- c. Mid-Year Review
  - Site Admin reviews completed
  - HVAC at Downieville School is progressing
  - Educational Program –
    - Mrs. Meschery in the position of teacher support, has benefited the students by providing one to one professional development within the active classroom.
    - Common Core is a strong focus; ELA textbooks and supplemental materials is a core piece; team working on that for next year.
    - Master Schedule at Downieville and Loyalton High School: Recent retirement notifications will mean challenges in scheduling for next year.

2. BUSINESS REPORT

There were no comments on the Board Report-Expenditures by Object 07/01/15 to 1/31/16 or the Fifth Month Enrollments for the 2015-2016 School Year.

3. STAFF REPORTS

Tom Jones, Loyalton High School site administrator, gave updates and expressed appreciation for Mrs. Janet MeHenry's encouragement and support for college bound students.

Andrea White, Loyalton Elementary School site administrator, reported on activities from her site including 100 Day celebration, tournament, Up and Coming Grizzly program, missions projects.

Dr. Grant, Superintendent and site admin for Downieville School, reported on the much anticipated Award Ceremony tomorrow. The basketball team has 500% in wins over last year. Professional Development with Amy Belke was empowering and something that could immediately be put to use in the classroom.

4. SPTA REPORTS

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
February 9, 2016

There were no reports.

5. BOARD MEMBER REPORTS

WRIGHT attended the Loyaltan and Downieville basketball game. He was proud of the attitude and energy of the teams.

DRISCOLL stated a personal thank you for our teachers for educating and equipping our students.

6. PUBLIC COMMENT

The meeting opened at 7:08 pm for public comment and closed without comment.

I. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held January 12, 2016
2. Approval of the bill warrants for the month of January 2016
3. ~~Authorization to submit the Consolidation Application~~—This item was pulled for discussion. See below.
4. Hazardous Materials Inventory Report
5. Acceptance of Donation from private individual of \$600 used to fund Downieville Professional Learning Community Technology Training.

MOORE motioned to approve 1, 2, 4, 5, with 3 pulled for discussion /DRYDEN seconded.  
4/0

Consent Calendar, Item 3

This item was discussed; questions were posed by DRYDEN and answered by Rose Asquith.  
MOORE motioned to approve/WRIGHT seconded.  
4/0

J. ACTION ITEMS

1. Unfinished Business and General Orders

1516-97 Approval of BP 6145, Extracurricular and Cocurricular Activities, revision  
MOORE/WRIGHT  
4/0

2. New Business

1516-98 Approval of assignment of Claire Schumacher to Alternative Education temporary teaching position, .63 FTE, effective January 21, 2016  
MOORE/DRYDEN  
4/0

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
February 9, 2016

- 1516-99 Acceptance of Retirement of Janet H. McHenry, Loyalton High School Teacher, Effective June 11, 2016  
MOORE/WRIGHT  
4/0
- 1516-100 Presentation of Sierra-Plumas Teachers Association's Initial Proposal for the 2016-17 academic year  
  
MOORE moved to approve items 1516-101 to 1516-05/DRYDEN seconded.  
4/0  
DRYDEN commented on the grade for Downieville HVAC system as rated higher than it should be considering the repairs needed to the system.
- 1516-101 Approval of Student Accountability Report Card, 2014-15, Downieville Elementary
- 1516-102 Approval of Student Accountability Report Card, 2014-15, Downieville Jr./Sr. High School
- 1516-103 Approval of Student Accountability Report Card, 2014-15, Loyalton Elementary School
- 1516-104 Approval of Student Accountability Report Card, 2014-15, Loyalton High School
- 1516-105 Approval of Student Accountability Report Card, 2014-15, Sierra Pass Continuation School
- 1516-106 Approval of Single Plan for Student Achievement, Loyalton High School, 2015-16  
WRIGHT/MOORE  
4/0
- ~~1516-107 Authorization for Superintendent to Enter into a Memorandum of Understanding Between S-PJUSD and Holy Rosary - This item pulled for clarification.~~
- 1516-108 Snow Day/Late Start Protocol – Dr. Grant reviewed the snow day protocol. The final decision comes from Dr. Grant based on road conditions and weather reports/projections, input from our bus drivers as a result of test drives and any other circumstances which could contribute toward calling a snow day or late start.
- 1516-109 Authorization for Superintendent to Endorse Amendment No 4 to Agreement 2009-30D with Sierra Transportation  
WRIGHT/MOORE  
4/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

MOORE motioned to approve Items 1516-110 through and including 1516-118. Second by DRYDEN.  
4/0

- 1516-110 Approval of Board Policy and Administrative Regulation 4030, Nondiscrimination in Employment, revision
- 1516-111 Approval of *Deletion* of Administrative Regulation 4031 Complaints Concerning Discrimination in Employment

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting  
February 9, 2016

- 1516-112 Approval of Board Policy 4121 Temporary/Substitute Personnel, revision
- 1516-113 Approval of Administrative Regulation 4261.1 Personal Illness/Injury Leave, revision
- 1516-114 Approval of Board Policy 6146.1 High School Graduation Requirements, revision
- 1516-115 Approval of Board Policy 6152.1, Placement in Mathematics Courses, new
- 1516-116 Approval of Board Policy and Administrative Regulation 6173, Education for Homeless Children, revision
- 1516-117 Approval of Administrative Regulation 6173.1, Education for Foster Youth
- 1516-118 Approval of Board Policy 6179, Supplemental Instruction

K. ADVANCED PLANNING

- 1. The next Regular Board Meeting will be held on March 8, 2016, Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, California, immediately following the 6:00 pm meeting of the Sierra County Board of Education.
- 2. Suggested Agenda items:
  - a. Second Iterim
  - b. Memo of Understanding with Holy Family

L. ADJOURNMENT  
MOORE/WRIGHT  
ADJOURNED at 7:42 pm.

---

Allen Wright, Clerk

---

Dr. Merrill M. Grant, Superintendent

## Checks Dated 02/01/2016 through 02/29/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00080616	02/08/2016	A-1 CHEMICAL INC.	01-4320	CUSTODIAL SUPPLIES		308.83
00080617	02/08/2016	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		97.84
00080618	02/08/2016	APEX SAW COMPANY	01-4300	Sharpening Blades for shop		27.50
00080619	02/08/2016	AT&T	01-5890	PHONE SERVICES ALL SITES	35.53	
			01-5910	PHONE SERVICES ALL SITES	281.89	317.42
00080620	02/08/2016	SUSAN BAKER	01-5200	Reimburse Hotel/Airfare		1,076.92
00080621	02/08/2016	AMY BEHLKE	01-5890	PROFESSIONAL DEVELOPMENT		1,250.00
00080622	02/08/2016	BUREAU OF LECTURES & CONCERT ARTISTS, INC.	01-5890	Assembly		400.93
00080623	02/08/2016	LAURA CALABRESE	01-5200	PROFESSIONAL DEVELOPMENT		339.15
00080624	02/08/2016	BRAD CAMPBELL	01-5200	PER DIEM		39.00
00080625	02/08/2016	CASCADE ATHLETIC SUPPLY CO.	01-4305	BASKETBALLS		340.18
00080626	02/08/2016	CDW GOVERNMENT, INC	01-4330	FLASH/EXTERNAL DRIVES		695.89
00080627	02/08/2016	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,372.99	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,582.56
00080628	02/08/2016	D & D PLUMBING, INC.	01-5600	HVAC REPAIR		2,729.61
00080629	02/08/2016	BENJAMIN DAVIS	01-4305	FUEL FOR ATHLETICS		51.01
00080630	02/08/2016	BLAINE DONNELLY	01-5200	MILEAGE		274.98
00080631	02/08/2016	CALEB DORSEY	01-5200	PER DIEM/HOTEL		372.48
00080632	02/08/2016	EASTERN PLUMAS HEALTH CARE	01-5890	EMPLOYMENT PHYSICALS		21.00
00080633	02/08/2016	FERRELLGAS	01-5540	PROPANE	8,470.04	
			01-5899	PROPANE	512.76	8,982.80
00080634	02/08/2016	GLAZIER CLINICS	01-5200	REGISTRATION		200.00
00080635	02/08/2016	GOLD COUNTRY DISTRIBUTORS	13-4700	dairy products for dvl school		1,003.33
00080636	02/08/2016	MERRILL GRANT	01-5200	PER DIEM/MILEAGE	42.00	
			01-5203	PER DIEM/MILEAGE	715.50	757.50
00080637	02/08/2016	SUSAN GRESSEL	01-5200	PER DIEM		39.00
00080638	02/08/2016	HUNT & SONS, INC.	01-5590	Heating oil		1,562.29
00080639	02/08/2016	RICHARD JAQUEZ	01-5200	MILEAGE		42.44
00080640	02/08/2016	THOMAS JONES	01-5200	Reimburse Hotel Expense		483.89
00080641	02/08/2016	K 12 MANAGEMENT INC.	01-5890	ISP PROGRAM		1,584.00
00080642	02/08/2016	ANDREW KIELAK	73-5800	SCHOLARSHIPS		3,000.00
00080643	02/08/2016	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		113.11
00080644	02/08/2016	LEARNING A-Z	01-4300	HEADSPROUT READING PROGRAM		199.95
00080645	02/08/2016	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	6,419.99	
			01-5899	ELECTRIC - LOYALTON SITES	322.57	6,742.56
00080646	02/08/2016	MAIRE MCDERMID	01-5200	HOTEL/MILEAGE		353.81
00080647	02/08/2016	MEGAN A. MESCHERY	01-5200	REIMBURSEMENT	388.30	

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 1 of 4



Checks Dated 02/01/2016 through 02/29/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00080647	02/08/2016	MEGAN A. MESCHERY	01-5890	REIMBURSEMENT	9.06	397.36
00080648	02/08/2016	MODEL DAIRY, LLC	13-4700	cafeteria dairy products		799.90
00080649	02/08/2016	MIKE MOORE	76-9576	H/W REIMBURSEMENT		582.81
00080650	02/08/2016	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		15.00
00080651	02/08/2016	NEVADA POWER PRODUCTS, INC	01-4320	Lawnmower Parts	120.99	
			01-4400	Blower	538.57	659.56
00080652	02/08/2016	NORTHEASTERN JOINT POWERS AUTHORITY	01-3502	14-15 AMOUNT DUE	.02-	
			01-9571	14-15 AMOUNT DUE	7,681.29	7,681.27
00080653	02/08/2016	OFFICE DEPOT, INC	01-4301	Supplies	106.83	
			01-4330	Office Supplies	351.68	458.51
00080654	02/08/2016	PACIFIC GAS & ELECTRIC COMPANY	01-5510	estimated electrical		1,810.26
00080655	02/08/2016	PLAZA TIRE & AUTO SERVICE	01-4350	Vehicle Maintenance		762.91
00080656	02/08/2016	PLUMAS COUNTY SPECIAL DISTRICTS ASSOCIATION	01-5300	MEMBERSHIP DUES		20.00
00080657	02/08/2016	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		283.11
00080658	02/08/2016	QUILL CORPORATION	01-4320	FURNITURE		177.36
00080659	02/08/2016	RAY MORGAN COMPANY	01-4330	Copier Staples	75.57	
			01-5600	COPIER AGREEMENT	136.20	
				COPIER MAINT. LHS/LES	357.30	
			01-5899	COPIER AGREEMENT	18.65	587.72
00080660	02/08/2016	SCHOOL SPECIALTY	01-4320	FURNITURE	1,010.01	
			01-4400	FURNITURE	3,144.84	4,154.85
00080661	02/08/2016	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00080662	02/08/2016	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	18.84	
			13-5800	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	2.34-	16.50
00080663	02/08/2016	SIERRA COUNTY PUBLIC WORKS	01-5600	SIERRAVILLE BOILER REPAIR	254.68	
			01-5890	SNOW REMOVAL	1,117.45	1,372.13
00080664	02/08/2016	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00080665	02/08/2016	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	462.50	
			01-5899	GARBAGE SERVICE	9.00	471.50
00080666	02/08/2016	SIERRA HARDWARE	01-4320	misc supplies		114.19
00080667	02/08/2016	SIERRA VALLEY HOME CENTER	01-4300	Supplies for 2015/16	220.83	
			01-4320	custodial and maintence supplies	96.76	
				Materials/Supplies	185.97	503.56

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

Checks Dated 02/01/2016 through 02/29/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00080668	02/08/2016	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		295.42
00080669	02/08/2016	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	15,987.41	
			01-5890	TRANSPORTATION	2,638.86	
				TOWING	300.00	18,926.27
00080670	02/08/2016	SMALL SCHOOL DIST. ASSN.	01-5300	MEMBERSHIP		600.00
00080671	02/08/2016	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES		179.40
00080672	02/08/2016	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		113.00
00080673	02/08/2016	TRI COUNTY SCHOOLS INS. GR.	01-3901	FEB 2016 HEALTH INSURANCE	2,373.25	
			01-3902	FEB 2016 HEALTH INSURANCE	934.00	
			01-9535	FEB 2016 HEALTH INSURANCE	15,769.75	
			76-9576	FEB 2016 HEALTH INSURANCE	63,697.46	82,774.46
00080674	02/08/2016	U.S. BANK	01-4300	ADAPTERS/APPLE TV	642.62	
				Adobe Creative Cloud	99.96	
				ANITVIRUS	89.99	
				books	5.98	
				BUS CAMERA SUPPLIES	26.80	
				IPAD APPS	169.57	
				Supplies	15.25	
				WORKBOOK/TEXTBOOKS	1,344.75	
			01-4301	Prep Books	16.58	
				CLASSROOM SUPPLIES	49.74	
				books	163.38	
			01-4302	Supplies	247.31	
			01-4305	Chairs	167.68	
				Baseball Supplies	61.91	
				Bats for Softball	107.45	
			01-4320	BUS CAMERA SUPPLIES	116.40	
				HEATERS	150.46	
				WASHING MACHINE	482.78	
				Replacement Hose	28.03	
				OFFICE SUPPLIES	75.44	
			01-4330	OFFICE SUPPLIES	869.11	
				WEBSITE/DOMAIN REG/ANTIVIRUS	8.00	
			01-4350	VEHICLE REPAIR	185.94	
			01-5890	WEBSITE/DOMAIN REG/ANTIVIRUS	25.98	
				LOG ME IN SUBSCRIPTION	349.00	
			01-5899	OFFICE SUPPLIES	289.70	

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

Checks Dated 02/01/2016 through 02/29/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00080674	02/08/2016	U.S. BANK	13-8634	SALES & USE TAX	36.00	
				Unpaid Sales Tax	73.93-	5,751.88
00080675	02/08/2016	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	396.29	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	2,244.55	2,640.84
00080676	02/08/2016	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		117.56
00080677	02/08/2016	VOCABULARYSPELLINGCITY.COM	01-4300	Spelling membership renewal		290.00
00080678	02/08/2016	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	303.93	
			01-4351	FUEL FOR MAINTENANCE	57.61	
				BUS FUEL	1,317.41	
				estimated fuel cost	39.92	
			01-5200	Fuel	45.32	1,764.19
00080679	02/08/2016	WASHOE COUNTY SCHOOL DISTRICT	01-7110	14-15 TUITION	412.00-	
			01-9590	14-15 TUITION	88,000.00	87,588.00
00080680	02/08/2016	ALLEN WRIGHT	01-5200	PER DIEM AND MILEAGE		41.81
<b>Total Number of Checks</b>					<b>65</b>	<b>259,380.81</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	58	187,234.23
13	Cafeteria Fund	7	4,940.24
73	Foundation Trust (Bechen)	1	3,000.00
76	Warrant/Pass Though (payroll)	2	64,280.27
Total Number of Checks		<b>65</b>	259,454.74
Less Unpaid Sales Tax Liability			73.93
<b>Net (Check Amount)</b>			<b>259,380.81</b>

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

SIERRA-PLUMAS TEACHERS' ASSOCIATION (S-PTA) and  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

**Early Retirement Golden Handshake Separation Agreement**

The Sierra-Plumas Teachers' Association (S-PTA) Collective Bargaining Agreement, ARTICLE 18.1, states the following:

**K. Early Retirement/Golden Handshake**

*Article 18, Section 18.1(K) Sunset effective June 30, 2012, subject to grandfather clause. Approved October 9, 2012)*

*"Full time employees in current active status as of June 30, 2012, shall be grandfathered into the early retirement/golden handshake option (Article 18, Section K) offered through June 30, 2012, and remain eligible until CalSTRS or CalPERS retirement and separation from District/County employment."*

*Certificated employees with a minimum of 25 years of experience, five (5) years with the District or County, who have reached the age of 55, may take advantage of their choice of one (1) of the following offers:*

- A. Three (3) years of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service.*
- B. A lump sum dollar amount per year (taxable) for the term of three (3) years set at the dollar contribution per paragraph "a" above made by the employer in the year of the unit member's final year of service.*

*This early retirement is contingent upon formal written notification of retirement being submitted to the superintendent on or before March 1st of the last year of the member's year of service. This offer must be formalized to show a savings to the employer on a case-by-case basis.*

*A retired employee is a person who is receiving or has applied to receive monthly benefits from the State Teachers' Retirement System (CalSTRS) effective within 60 days from the unit member's final date of employment with the District/County.*

Mark Fisher, a certificated employee, commenced employment in the Sierra-Plumas Joint Unified School District on August 29, 1986, and will mark 30 years of continuous employment as of June 2016;

Mark Fisher will turn age 55 in October 2016;

Mark Fisher has submitted a letter of intention to retire effective June 2016, at which time his age will be 54;

Mark Fisher will elect CalSTRS retirement benefits in October 2016 at age 55.



The Sierra-Plumas Teachers' Association hereby accepts the request by Mark Fisher to:

- Extend the age requirement to employee's 55<sup>th</sup> October birthdate
- Delay the employee's obligation to apply and receive CalSTRS retirement benefits no later than November 1, 2016.

Therefore, by this action, Mark Fisher meets the requirements for the Early Retirement/Golden Handshake as featured in ARTICLE 18.1 (K).

Any intent by either party to quash this agreement shall be considered an egregious attempt and will nullify the conditions stated therein.

Accepted and Ratified  
For the S-PTA:

Accepted and Adopted  
For the Employer:

*Anne Nunes*  
 Anne Nunes, President  
 Sierra-Plumas Teachers' Association

*Merrill M. Grant* *3/1/16*  
 Merrill M. Grant, Ed.D. Date  
 Superintendent  
 Sierra County Office of Education  
 Sierra-Plumas Joint Unified School District

*3/8/16*  
 Date

\_\_\_\_\_  
 Patty Hall, President Date  
 Sierra County Board of Education

\_\_\_\_\_  
 Tim Driscoll, President Date  
 Sierra-Plumas Joint Unified School  
 District Governing Board



# The Single Plan for Student Achievement

LOYALTON ELEMENTARY SCHOOL

46-70177-6050629  
CDS Code

Date of this revision: March 2016

Adopted by the School Site Council at a public meeting on  
March 1, 2016

The *Single Plan for Student Achievement* (SPSA) is a plan of actions to raise the academic performance of all students to the level of performance goals established under the California Academic Performance Index. California *Education Code* sections 41507, 41572, and 64001 and the federal No Child Left Behind Act (NCLB) require each school to consolidate all school plans for programs funded through the SBX3 4 Flexibility, the Consolidated Application, and NCLB Program Improvement into the *Single Plan for Student Achievement*.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Andrea White  
Position: Site Administrator (Principal)  
Phone: 530-993-4482  
Address: P.O. Box 127  
111 Beckwith  
Loyalton, CA, 96118  
e-mail: [awhite@spjUSD.org](mailto:awhite@spjUSD.org)

**Sierra Plumas Joint Unified School District**

The District Governing Board approved this revision of the School Plan on March 8, 2016.

# Single Plan for Student Achievement 2015-2016 Executive Summary

**School:** Loyalton Elementary School

**Number of Students:** 174

**Number of Teachers:** Seven

## 1. School-Wide Focus Areas

- English/Language Arts
- Mathematics Proficiency
- Technology

## 2. School Profile Highlights

- Data Analysis Program
- Widespread use of Accelerated Reader Comprehension Assessment
- Title 1 support
- Classroom Aides
- Parent Club that is growing in membership and has available funds
- Parent Club paid field trips
- Growing community involvement
- Sierra Schools Foundation support

### Barriers

- Lack of community resources due to rural isolation
- Limited ability to facilitate parental involvement in their students' academic endeavors
- Lack of funding for transportation for students participating in after-school programs
- Limited ability to procure necessary staff to open the campus on Saturdays and evenings
- Lack of Resources to meet the needs of growing English Learner population.
- Difficulty keeping pace with technology needs
- Lack of professional development opportunities that are nearby that address California teaching standards, curriculum and locally specific problems

### Action

- Instructional aides have been hired to assist in all classes
- Use funding and Professional Development Block Grant dollars to provide meaningful professional development opportunities
- Gradually increase the budget for EL programs to meet the needs of a

growing EL population

- We have after school tutoring available for students 1<sup>st</sup>-6<sup>th</sup> grade two days a week
- Other barriers are socio-economically based and cannot be resolved by the site

### **3. Overview Of Data Analysis**

- Loyaltan Elementary School met AYP goals for all subgroups for 2012-2013.
- Loyaltan Elementary School met our API growth target. Our API grew from 837 to 866 (no API given for 2014 due to suspension of the State's accountability program).
- The new state testing is now CASSP. Our ELA scores showed that 44.8% of the students are at or above proficient. Math scores showed that students are 38.5 % at or above proficient.

### **4. Goals Based On Data Analysis**

- Based on student's documented scores in the new CAASP assessment data, in both ELA and Math, we will continue the interventions listed above and we are currently in the process of updating our curriculum to be core aligned with California
- Continued opportunities to increase funding for technology

### **5. Professional Development**

- Professional development will be continued by focusing on the instructional use of standards based benchmark assessments
- We have joined a consortium for professional development with Nevada and Placer counties
- Will provide staff with professional development with new curriculum that is adopted for the district

### **6. School Leadership Focus on Student Learning**

The site administrator, also known as "principal" (hereinafter referred to as "site administrator"), is an instructional leader and monitors progress by:

- Meeting with grade levels in content areas on a regular basis to set goals based on instructional data through the PLC
- Allocating resources based on data and need
- Formally evaluating teachers

A Lead Teacher and a Teacher-in-Charge are employed to meet site needs in the absence of the site administrator.



Sierra-Plumas Joint Unified School District  
 Single Plan for Student Achievement  
 Loyalton Elementary School  
 School Demographics for 2015-2016

<b>School Enrollment</b>	<b>174</b>
<b>Percent Economically Disadvantaged</b>	26
<b>Percent English Learners</b>	5
<b>Percent Ethnicity of School Enrollment</b>	
❖ African American	6
❖ American Indian	0
❖ Asian	0
❖ Hispanic	14.2
❖ Pacific Islander	0
❖ White	80.1
❖ Two Or More Races	1.1
❖ Other	3.8

Loyalton Elementary School  
 Academic Performance Index (API) Growth  
 (Latest Comparative Test Data)

	2012 Base API Actual	Growth Target for 2013	2013 Growth API Actual	2012 Growth Actual	Goal Met
School-wide	814	A	866	29	Yes

## **Single Plan for Student Achievement School Profile**

Loyalton Elementary School is located near the communities of Loyalton, Sierraville, Calpine, Chilcoot, and Vinton. This school is one of five in the Sierra-Plumas Joint Unified School District. Loyalton Elementary School first opened in 1967.

The school serves 177 students in kindergarten through sixth grade. The ethnic makeup is as follows: .6% African American; 0% Native American, 0% Pacific Islander, 14.2% Latino/Hispanic, 80.1% Caucasian.

Loyalton Elementary staff includes: 1 part time administrator, 1 school secretary, 7 full time regular education teachers, 1 part time special education teacher, 1 contracted, part time speech therapist, 1 part time preschool teacher, 1 part time classroom specialist, 1 part time library aide, 6 part time instructional aides, 1 full time cook, 3 part time kitchen staff, 6 noon/recess supervisors, 1 part time custodian, & 1 maintenance person.

All classrooms are self-contained.

The learning environment is conducive to a strong academic focus, which is accomplished through a clear understanding of the State and District content and performance standards for all students. Regular grade level meetings are held to analyze current instructional data plan for improvement.

An aggressive attendance monitoring program has been established district-wide and on-site. Our school secretary monitors attendance daily. The office staff helps families by providing information about available resources, as well as addressing student attendance issues with parents and students. The School Attendance Review Board, comprised of school officials, Sierra County Health employees and law enforcement, is poised to step in to situations where school attendance has become a problem.

The Response to Intervention (RTI) membership is flexible and depends upon the needs of the student, but usually includes the parent, teacher, Site administrator, & Special Education teacher. At RTI meetings, a student's strengths, weaknesses, and needs are written down as specifically as possible and parent input is encouraged. At this point the RTI model is initiated. An action plan is developed to meet stated needs, with a follow-up date to discuss the success of the action plan, and to generate further suggestions for intervention if needed. Student response to intervention is carefully monitored. A student is only referred for Special Education testing when the student is not responding adequately to any/all of the interventions suggested by the RTI. When testing is completed, an IEP (Individualized Education Program) meeting is held to determine a student's eligibility and placement.

The School Site Council (SSC), a group of parents and staff that meet quarterly, is

charged with implementing the Single Plan for Student Achievement. The SSC monitors the Single Plan, which ensures that all students have access to the core curriculum, that the program of support services is coordinated to minimize duplication and eliminate gaps, and to ensure that the school program is responsive to the individual needs of each student. The Single Plan for Student Achievement also ensures that the needs of ELL (English Language Learners), educationally disadvantaged, Special Education students are addressed along with the training needs of the staff. Finally, the SSC is charged with ensuring that there is ongoing evaluation of the school program.

### **1. Alignment of curriculum, instruction and materials to content and performance standards:**

The district has adopted the state approved curriculum in reading/language arts, math, social studies, and science. Teachers use those materials to assure that students receive instruction in the content areas based on California's performance standards. Instruction is informed, modified, and differentiated by teachers through the process of grade level teacher analysis of student performance. All students K-6 are expected to master the grade level standards in order to be promoted to the next grade. Loyalton Elementary is on a trimester reporting system with parent teacher conferences held the end of October.

Currently in language arts, we are using state adopted textbooks: Open Court Reading and Great Source Language Arts/Writing program. These texts are comprehensive and are utilized by all student groups including special education students and English language learners. In mathematics, we are currently using Saxon Math in grades K through 3; Glencoe McGraw-Hill in grades 4 through 6; Houghton Mifflin Social Studies and Harcourt Brace Science are used in grades K through five. Holt Earth Science is used in 5th grade.

We are currently undergoing textbook adoption in English Language Arts and in our Math curriculum. These will be adopted in the late spring and will be put to use in the classrooms for the 2016-2017 school year.

These materials were approved by the State Board of Education. They are aligned with content standards and frameworks, organized in a sequential way from grade level to grade level, contain assessment designed to measure what students know and what they can do, provide universal access for all students and provide instructional planning and support for teachers.

### **2. Availability of standards-based instructional materials appropriate to all student groups:**

The goal of our instructional program is to ensure access to standards based curriculum and instruction so that all students can meet or exceed the standards. All students have equal access and opportunity to master grade level standards.

Standards based instructional materials are purchased for every student at every grade level in the core content areas.

All programs in use have extensive accommodations for meeting the instructional needs of special student populations including English learners, at-risk students, special education students and gifted students.

Students identified with special needs have an Individualized Education Plan (IEP). Each plan is written by the IEP team and specifically designed to meet the student's academic needs. Special education teachers use standards based materials to assist each student in meeting his or her educational goals. In addition, each child at Loylton Elementary is mainstreamed into the general education setting for at least part of each day. With the support of special education personnel, special education students are given the opportunity to access and master grade level standards.

English language learners are also incorporated into the mainstreamed classroom. All teachers on site have received either their BCLAD, CLAD, or SDAIE training to receive their certification. Teachers use standards based materials and SDAIE instructional strategies in order for these students to master the curriculum. Students in need of intensive language instruction have access to a part time bilingual aide to assist them in problem areas.

### **3. Alignment of staff development to standards, assessed student performance and professional needs:**

Student achievement and staff needs are evaluated yearly. The district utilizes a number of staff development days each year to provide staff development opportunities in the following areas:

- Alignment and development of a benchmark that better assesses student progress on the Common Core state standards.
- Technology training (Smartboards and Chromebooks).
- Strategies and techniques for teaching diverse student populations
- Training in the content areas
- Classroom Management
- Arts Integration into the curriculum/Learning Landscapes/Gardening

### **4. Services provided by the regular program to enable underperforming students to meet standards:**

All teachers implement the standards-based instructional materials described above. The district-adopted materials address the needs of diverse learners, including underperforming students. During initial instruction, teachers use the explicit instructional strategies and techniques built into the programs to address the needs of these students. Teachers additionally use the components of the programs designed as stand-alone intervention tools for at-risk students. Specifically, teachers use the Open Court Intervention Guide and student materials to address the needs

of students performing below grade level. Teachers are using the Open Court English Language Development Guide and student materials that support English learners' acquisition of English as a second language as well.

RTI meetings are held once a month to collaboratively find ways to help under performing students meet the state standards. The team includes the classroom teachers, a special education teacher, parents, and the Site administrator or designee. As a result of these meetings, students can be referred for testing for special education services, counseling, and/or tutoring. A plan is developed to assist the regular education teacher meet the need of under-performing students in the classroom.

#### **5. Services provided by categorical funds to enable underperforming students to meet standards:**

In order to enable the teacher to work effectively with each grade level and the diverse needs of students at that grade level, the staff feels that an aide is necessary.

Instructional assistants work directly with low achieving and underperforming students in the classroom under the direct supervision of credentialed teachers. To comply with NCLB, several of our instructional aides have returned to college to complete a course of higher education on their own time. Title 1 funds are spent on personnel who work directly with underperforming students.

Staff Development opportunities for teachers and support staff in Reading/Language Arts, Math and Science are provided to support the best practices in instruction. Funding is allocated to provide adequate technology training, learning, support and materials to provide all students access. Funding is allocated to provide students with supplementary materials and tools for learning, including books, calculators, parent communications, and handouts that support learning.

#### **6. Use of state and local assessments to modify instruction and improve student achievement:**

Both state and local assessments are used to drive instruction and to address individual student gaps in academic performance. Each year, site administrators analyze state assessment results with teachers and include the analysis and action to be taken in their annual report to the Board of Education on student achievement. Site categorical resources target supplemental interventions to improve student performance. Teachers use state and local assessments to determine at-risk status of students, develop interventions and determine promotion and retention. The district is also in the process of creating benchmarks exams in the core areas to be administered three times a year. Teachers also administer end-of-unit reading and math assessments to all students with diagnostic/prescriptive assessments for at-risk and potentially at-risk students.

Teachers meet by grade level with the site administrator to discuss results, share

best practices, modify instruction, and determine interventions to implement for specific students. Site administrators monitor effective implementation of standards-based programs and progress of students through observation, meeting and data-basing student progress.

**7. Number and percentage of teachers in academic areas experiencing low student performance:**

Every teacher (100%) works with children who are underperforming. During a portion of the reading/language arts period, time is dedicated to grouping students by performance level to provide targeted instruction in skill areas at all performance levels. Through the use of CST scores, local assessment and informal and formal testing in the classroom, teachers evaluate the data and plan lessons to challenge those students with average to high abilities and remediate those who are struggling.

**8. Family, school district and community resources available to assist these students:**

The Family Resource Center offers classes in parenting to assist parents in how to best meet the needs of family members running on very busy schedules.

First Five California has funded a part time transition aide to assist preschool children in the making the move from preschool to the school system.

Sierra County's Mental Health Department offers support for children (teachers and parents as well) whose behaviors impact their academic performance.

Students in the upper who are struggling may get help from the site Title 1 instructional aide during lunch hour.

We offer tutoring by credentialed teachers two days a week for students grades 1 - 6.

There is an on-site counselor from the county offices that provide services one time a week.

**9. School district and community barriers to improvements in student achievement:**

Many people who move to Loyalton come here from out of state. This causes some difficulty because of the inconsistencies in reading and math programs to which those students have been exposed.

Loyalton Elementary School serves a population of students and their families from an area that is socio-economically depressed. At times, over 60% of our students receive free and reduced lunches. As a result, our school faces the typical barriers associated with high poverty rates: lack of parental involvement, lack of health care

and mental health care services, absenteeism, child abuse and neglect, family instability and violence.

Transportation is another barrier to student achievement. Approximately two-thirds of our students ride the bus to and from school. We have tried before and after school intervention programs but attendance is poor because of the transportation issue.

**10. Limitations of the current program to enable underperforming students to meet standards:**

- Rural isolation results in lack of community resources
- Limited ability to facilitate parental involvement deemphasizes students' academic endeavors
- Students are restricted from participating in after school programs due to lack of funding to provide transportation
- Preliminary vocational education opportunities needed to motivate students not on college prep track
- Lack of funding to hire necessary staff to open the campus and resources on Saturdays and evenings.
- Sufficient funding and staff are required to fully meet the needs of EL students
- Professional development opportunities that address California standards, curriculum and other specific problems are not located locally

# Single Plan for Student Achievement

## Planned Improvement in Student Achievement

The content of this school plan is aligned with school goals for improving student achievement. School goals are based upon analysis of verifiable state data, including the Academic Performance Index and the English Language Development test, including local measures of student achievement. The school site council analyzes available data on the academic performance of all students, including English Learners, economically disadvantaged students, gifted and talented students, and students with exceptional needs. The council also obtains and considers input from the school community. Based on these analyses, the council has established the following performance improvement goals.

### Goal: ENGLISH/LANGUAGE ARTS

#### Goal Statement

To increase the school wide percentage of students scoring "proficient" or "advanced" by 5 percent as measured on the 2013 California Standards Test in English/Language Arts.

#### Student Group

School wide

#### Performance Gains

The school wide percentage scoring "proficient" or higher will increase from 55% (May 2013) to 65% (May 2014)

#### Means of Evaluating

Annual state assessments  
Report card data  
Other local assessments



**Goal: ENGLISH/LANGUAGE ARTS**  
**English Language Learners (ELL)**

**Goal Statement**

To increase the percentage of English Language Learners scoring "proficient" or advanced by 5 percent as measured on the 2013 California Standards Test in English/language arts.

**Student Group**

English Learners

**Performance Gains**

The percentage of EL students scoring "proficient" or higher will increase from 56% (May 2013) to 65% (May 2014).

**Means of Evaluating**

Annual state assessments (CST-suspended 2014)  
Report card data  
Other local assessments (STAR reading, STAR math)

**Description of Specific Actions to Improve Educational Practice**

**School Wide Instructional Assistants**

**Means of Achievement:** Increased educational opportunity

**Tasks:** Provide students (Grades K-6) in need of small group or one to one support in reading/language arts intervention under the direction of the classroom teacher.

**Measures:** Daily schedules, ongoing classroom monitoring

**Number of People assigned:** Seven

**Start Date:** 8/31/15

**End Date:** 6/10/16

<b>Funding Source</b>	<b>Related Expenditure</b>	<b>Estimated Costs</b>
Title 1	Classified Hourly Personnel	\$6,500

## Professional Development

**Means of Achievement:** Staff development and professional collaboration

**Tasks:** Provide professional development opportunities to teachers in the areas of reading/language arts and opportunities to collaborate around student assessment and instructions.

**Measures:** CST, Benchmark exams,

**People Assigned:** Site administrator

**Start Date:** 8/31/15

**End Date:** 6/10/16

**Funding Source**

Title II

**Related Expenditures**

Registration Fees and Stipends

**Estimated Costs**

\$3,000

**GOAL: ENGLISH LANGUAGE DEVELOPMENT**

**Goal Statement**

To increase the proficiency levels of all English Learner students by one level as measured on the 2013 CELDT

**Student Group**

English Learners

**Performance Gains**

All English Learners will gain one proficiency level annually.

**Means of Evaluating**

CELDT

**Description of Specific Actions to Improve Educational Practice**

**Means of Achievement:** Increased educational opportunity

**Task:** Provide supplemental instruction to EL students

**Measures:** CELDT, CST ELA, ongoing classroom monitoring

**People assigned:** EIA/ELL instructional aide, all classroom instructional staff/aides

**Start Date:** 8/31/15

**End Date:** 6/10/16

Funding Source  
EIA-ELL

Related Expenditures  
Classified Personnel

Estimated Costs  
\$ 1,400.00

**GOAL: MATHEMATICS**

**Goal Statement**

To increase the percentage of students scoring proficient or advanced by 5 percent as measured on the 2013 CST in mathematics

**Student Group**

School-wide  
Socio-economically disadvantaged  
English Learner

**Performance Gains**

The percentage of students scoring proficient or higher (school-wide) will increase from 56% (May 2014) to 60% (May 2015)

**Description of Specific Actions to Improve Educational Practice**

**School wide instructional assistants**

**Means of Achievement:** Increased educational opportunity

**Tasks:** Provide students (Grades K-6) in need of small group or one-to-one support in mathematics intervention under the direction of the classroom teacher.

**Measures:** Daily schedules, ongoing classroom monitoring

**Start Date:** 8/31/15

**End Date:** 6/10/16

**Funding Source**

Title 1

**Related Expenditure**

**Estimated Costs**

\$ 4,700

**GOAL: FINE ARTS, SOCIAL STUDIES, & SCIENCE**

**Goal Statement:** To increase student awareness of differences in cultures, music and ecosystems of the world.

**Means of Achievement:** Increased educational opportunity via interdisciplinary approach in the classroom

Tasks: Provide students with experience in various genres of art instruction, introduction to musical instruments, choral programs

Measures: Informal teacher assessment

People assigned: Staff, artists in residence, Music teacher

Start Date: 8/31/15

End Date: 6/10/16

Funding Source	Related Expenditure	Estimated Costs
Sierra Schools Foundation	Music Program	\$ 5,000.00

**GOAL: SCHOOL CULTURE**

Goal Statement: To increase student attendance as measured by a decrease in the number of absences and discipline referrals.

Means of Achievement: Increased educational opportunities.

Tasks: Provide students with experiences that increase their love of learning, joy of discovery and sense of wonder with the world around them.

Measures: informal assessments by staff

People assigned: staff

Start Date: 8/31/15

End Date: 6/10/16

Funding Source	Related Expenditure	Estimated Costs
TITLE I	Instructional supplies, equipment Technology, Media, repairs/upgrade existing equipment.	\$ 17,000
TITLE VI REAP	RTI Stipend Classroom Materials & Supplies	2,700

## **Categorical Funding Allocated to this School**

The following state, federal and other categorical funds were allocated to this school:

### **STATE PROGRAMS**

Economic Impact Aid, English Learner **Amount: \$14,000**

**Purpose:** To increase academic achievement by providing specific instructional services to students from families who may be economically impacted or English Language Learners and to develop fluency in English and academic proficiency of English learners.

### **FEDERAL PROGRAMS**

**Elementary and Secondary Education Act:**

**(3010) Title 1: School-wide Program** **Amount: \$30,000**

**Purpose:** To ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education, and reach minimum proficiency on the state content standards and assessments.

**Title II: Teacher Quality** **Amount: \$ 3,000**

**Purpose:** To increase academic achievement by improving teacher and site administrator quality.

**Title VI:**  
**SMALL RURAL SCHOOL ACHIEVEMENT** **Amount: \$ 2,700**  
**PROGRAM (REAP)**

**Purpose:** To increase student exposure to the world around them via distance learning.

### **OTHER:**

**SIERRA SCHOOLS FOUNDATION** **Amount: \$ 5,000**

**Purpose:** To increase arts in the classroom.

## School Site Council Membership

Education Code Section 64001(g) requires that the SPSA be reviewed and updated at least annually, including proposed expenditures of funds allocated through the Consolidated Application, by the school site council. The current make-up of the school site council is as follows:<sup>1</sup>

Names of Members	Administration	Certificated	Parent
Andrea White	x		
Juli Lane		x	
Lennie Garcia		x	
Sheri Roen			x
Randy Durney			x
April Burns			x
Hayden Stahl			x
Kerstin Harrison			x
Numbers of members of each category	1	2	5

<sup>1</sup> At elementary schools, the school site council must be constituted to ensure parity between (a) the site administrator, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.



**Recommendations and Assurances**

The school site council recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

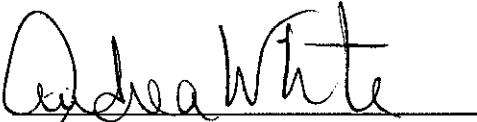
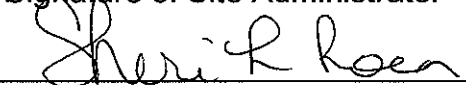
- 1. The school site council is correctly constituted and was formed in accordance with district governing board policy and state law.
- 2. The school site council reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the school plan requiring board approval.
- 3. The school site council sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):

- School Advisory Committee for State Compensatory Education Programs
- English Learner Advisory Committee
- Community Advisory Committee for Special Education Programs
- Gifted and Talented Education Program Advisory Committee
- Other (list) \_\_\_\_\_

- 4. The school site council reviewed the content requirements for school plans of programs included in this *Single Plan for Student Achievement* and believes all such content requirements have been met, including those found in district governing board policies and in the LEA Plan.
- 5. This school plan is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

This school plan was adopted by the school site council at a public meeting on March 31, 2015.

Attested:

<u>Andrea White</u> Typed name of Site Administrator	 Signature of Site Administrator	<u>3/1/16</u> Date
<u>Sheri Roen</u> Typed name of School Site Council Chairperson	 Signature of School Site Council	<u>3/1/16</u> Date

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Superintendent Evaluation 2015-16**

Please use the sections below to complete the performance evaluation of the Superintendent of Schools for the 2015-2016 school year.

**1. District, School, and Staff Culture**

In year three, continue to establish a professional, supportive environment for all staff and the Board of Education with superintendent that permeates all interaction in order to deliver a quality education for all district students.

Exceeds Expectations                   Meets Expectations                   Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_



**2. Management of Operations and Fiscal Services**

a. Live within budgetary means with balance of fiscal integrity, program enhancement, and competitive compensation. Stabilize overall budget.

Exceeds Expectations                   Meets Expectations                   Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_



b. Provide quality mentorship and guidance to new site principals; continue to improve internal and external site communication.

Exceeds Expectations                   Meets Expectations                   Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_





b. Support the Sierra Schools Foundation as they continue to grow and support new programs and opportunities for students throughout the County.

- Exceeds Expectations                       Meets Expectations                       Does Not Meet Expectations

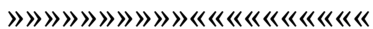
Optional Comment: \_\_\_\_\_  
\_\_\_\_\_



c. Monitor and report to Board the outcomes of the 1:1 Chromebook initiative for grades 7-12 throughout the District.

- Exceeds Expectations                       Meets Expectations                       Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_



d. Develop and implement a professional development plan to address and prepare for Common Core, Smarter-Balanced Assessment data, and the teaching methodologies needed to reach our students with these new expectations.

- Exceeds Expectations                       Meets Expectations                       Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_



e. Research the viability and vision of the high school master schedules at both high schools for desired breadth and 21<sup>st</sup> Century learning opportunities.

- Exceeds Expectations                       Meets Expectations                       Does Not Meet Expectations

Optional Comment: \_\_\_\_\_  
\_\_\_\_\_





**FEATHER RIVER COMMUNITY COLLEGE DISTRICT  
AND  
SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT (2016-2017)**

This agreement is made and entered into by and between the Feather River Community College District (hereinafter referred to as DISTRICT) and Sierra Plumas Joint Unified School District (hereinafter referred to as AGENCY), for the purpose of outlining the duties and responsibilities of each party as they relate to providing affiliated educational course for the Agency. DISTRICT and AGENCY agree as follows:

**I. RESPONSIBILITIES OF THE DISTRICT**

- A. DISTRICT shall provide a coordinator to work with the AGENCY (Tanya Meyer). Under no circumstances, however, shall the coordinator have authority over the remaining operation of the AGENCY, including, but not limited to, personnel issue concerning AGENCY representatives, operation budget, or the use, maintenance, or scheduling of AGENCY facilities.
- B. DISTRICT shall provide AGENCY direct payment upon receipt of invoices with Net 30 terms.
- C. DISTRICT shall provide AGENCY reimbursement for travel associated to the Get Focused...Stay Focused Conference, January 2016, travel to 2 day teacher training in Sacramento, CA on April 18<sup>th</sup> and 19<sup>th</sup>, 2016, and travel associated with the Focus on Freshmen conference in July of 2016.
- D. DISTRICT shall purchase textbooks and workbooks for AGENCY to implement Career Choices class for all 9<sup>th</sup> grade students in academic year 2016-17 and follow up modules for the 9<sup>th</sup> grade cohort for 4 years.

**II. RESPONSIBILITIES OF THE AGENCY**

- A. AGENCY shall provide a completed invoice for all travel associated with the Get Focused...Stay Focused Conference, within 60 days of conference travel.
- B. AGENCY shall send the principal, head counselor and lead designated teacher to the Get Focused...Stay Focused Conference Evaluation project as an implementing school for fall of 2016. AGENCY will follow all requirements regarding implementation and professional development set forth in the program Evaluation application submitted by Mr. Thomas Jones on behalf of AGENCY.
- C. AGENCY shall send the principal, head counselor, and lead designated teacher to the Focus on Freshmen conference in Los Angeles, CA, July 2016.

**III. PAYMENT FOR SERVICES**

- A. In consideration for services provided hereunder, DISTRICT shall pay fees for AGENCY up to \$12,500 to cover the following expenses:
  - Not to exceed \$5,000 for the cost of 3 staff members travel costs for airfare, mileage reimbursement, meal per diem, parking and shuttle/cab/or rental car fees to travel between Loyaltan and Santa Barbara for the Get Focused...Stay Focused conference, January 2016.
  - Not to exceed \$2,500 for the cost of staff members mileage, meal per diem, parking and lodging fees to travel to the Sacramento training, April 2016

- Not to exceed \$5,000 for the cost of staff members travel costs for airfare, mileage reimbursement, meal per diem, parking and shuttle/cab/or rental car fees to travel between Loyalton and Los Angeles, CA for the Focus on Freshmen conference, July 2016.

#### IV. MISCELLANEOUS

A. If any of the provisions of this contract are found to be, or become contrary to State law or regulation or court decision, DISTRICT and AGENCY agree that the contract shall be renegotiated as it relates to said provision, without affecting the balance or intent of this contract.

B. The DISTRICT agrees to indemnify and hold harmless the AGENCY and its authorized agents, officers, volunteers and employees against any and all claims or actions arising solely for DISTRICT's accounts, errors or omissions and for any cost or expense incurred by the AGENCY on account of any claim therefore arising out of or alleged to arise out of or in any way connected with making or performance of the Agreement.

C. The AGENCY agrees to indemnify and hold harmless the DISTRICT and its authorized agents, officers, volunteers, and employees against any and all claims or action arising solely from AGENCY'S acts, errors or omission and for any cost or expense incurred by the DISTRICT on account an any claim therefore arising out of or alleged to arise out of or in any way connected with the making or performance of this Agreement.

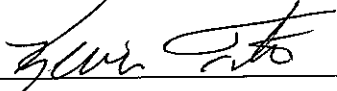
D. The term of this agreement shall be for a period of time commencing on January 1st, 2016 and will be terminated December 31<sup>st</sup>, 2016. This agreement may be extended for additional periods of one (1) semester upon agreement in writing by both parties. Notwithstanding the foregoing, this contract may be terminated at any time, with or without cause, upon written notice given to the other party at least sixty (60) day prior to the end of the term in which classes are currently in session. Notwithstanding the foregoing, this Agreement may be terminated at any time by the DISTRICT with or without cause, upon at least 60 days written notice given to the AGENCY. This agreement may be terminated by the AGENCY, with or without cause, effective at the end of the term in which classes are currently in session upon at least 60 day written notice given to the DISTRICT. Neither the DISTRICT nor AGENCY shall cancel during any instruction session. Neither party shall incur any liability to the other by reason of such termination.

Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U. S. Mail, certified, postage prepaid to the following address:

DISTRICT: Feather River Community College District  
570 Golden Eagle Avenue  
Quincy, California 95971  
Attn: Derek Lerch

AGENCY: Sierra Plumas Joint Unified School District  
PO Box 955  
Loyalton, CA 96118  
Attn: Merrill Grant, Superintendent

Feather River Community College District



Dr. Kevin Trutna, President

Date 2/11/16

Sierra Plumas Joint Unified School District

\_\_\_\_\_  
Merrill Grant, Superintendent

Date \_\_\_\_\_



**Sierra-Plumas Joint Unified School District  
2015-2016 Second Interim**

Presented March 8, 2016

**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 Proj</b>	<b>2016/17 Proj</b>
Downieville Elementary	24.97	28.39	26.89	29.17	27.55	21.33	20.37
Downieville Jr. High	5.91	5.03	6.72	5.74	6.77	8.63	7.92
Downieville Sr. High	20.85	19.50	17.03	13.86	11.54	11.15	10.45
Loyalton Elementary	176.05	171.30	156.91	165.24	168.11	170.86	170.88
Loyalton Middle (LHS 7-8)	51.89	49.71	48.52	42.58	49.22	61.51	51.70
Loyalton High	112.82	107.73	103.16	90.97	88.81	88.55	94.94
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	3.60	3.13	.64
District Total	393.83	382.81	363.89	351.05	355.60	365.16	356.90
					11.36	12.19	10.41
<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	375

**REVENUE**

**Local Control Funding Formula (LCFF)**

This is the third year the State is funding schools using the LCFF. The funding basis with LCFF shifts from a primarily ADA/NSS driven model to one that places emphasis on the student population/demographics as well as ADA. LCFF is funded by local property taxes, Education Protection Account (EPA) and the State. The EPA ¼ additional sales tax expires at the end of 2016 and the increase to personal income tax for high income earners expires at the end of 2018. Full implementation of LCFF is anticipated in 2020-21. Although the revenue provides local control, the funds do have restrictions/accountability. Funds received must support the District's Local Control Accountability Plan (LCAP), provide the same level of cost for home-to-school transportation (up to 2012-13 State allocation) and ROP, and meet "maintenance of effort" for unduplicated students. Projected LCFF sources increased by \$47,424 from the operating budget and \$107,171 from the original budget.

**Other State Revenue**

A decrease of \$7,976 since the operating budget.

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>	<u>Comment</u>
• Lottery - Prop 20	(\$7,976)	

**Federal Revenue**

Federal Revenue increase by \$344 since the operating budget for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>	<u>Comment</u>
• NCLB, Title I	\$ 338	
• NCLB, Title II	\$ 6	

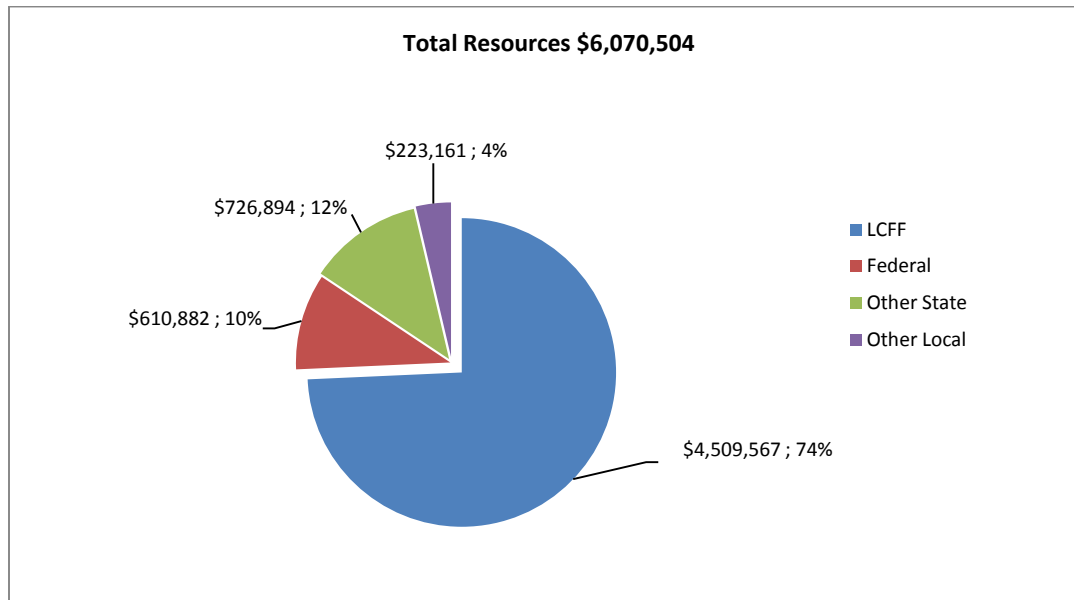
**Local Revenue and Other Financing Sources**

Other financing sources increased by \$18,231.

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>	<u>Comment</u>
• Feather River College	\$12,500	Get Focus LHS program
• Sierra Schools Foundation	\$ 5,000	DVL Greenhouse
• K-12 Microsoft Settlement	\$ 731	Carryover correction

## Revenue Comparison Chart

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Budget	2015-2016 Operating Budget	2015-2016 Second Interim
LCFF/Revenue Limit	\$3,067,795	\$2,997,031	\$3,981,735	\$4,419,316	\$4,402,446	\$4,462,143	\$4,509,567
Federal	742,003	607,442	569,490	565,413	565,632	610,538	610,882
Other State	1,074,867	1,126,226	166,326	186,922	420,849	734,870	726,894
Local	255,443	226,561	224,078	281,903	204,930	204,930	223,161
Transfer in-Fund 35				269,468			
Property Proceeds			467,749	25,001			
<b>Total</b>	<b>\$5,140,108</b>	<b>\$4,957,260</b>	<b>5,409,378</b>	<b>\$5,748,023</b>	<b>\$5,593,857</b>	<b>\$6,012,481</b>	<b>\$6,070,504</b>



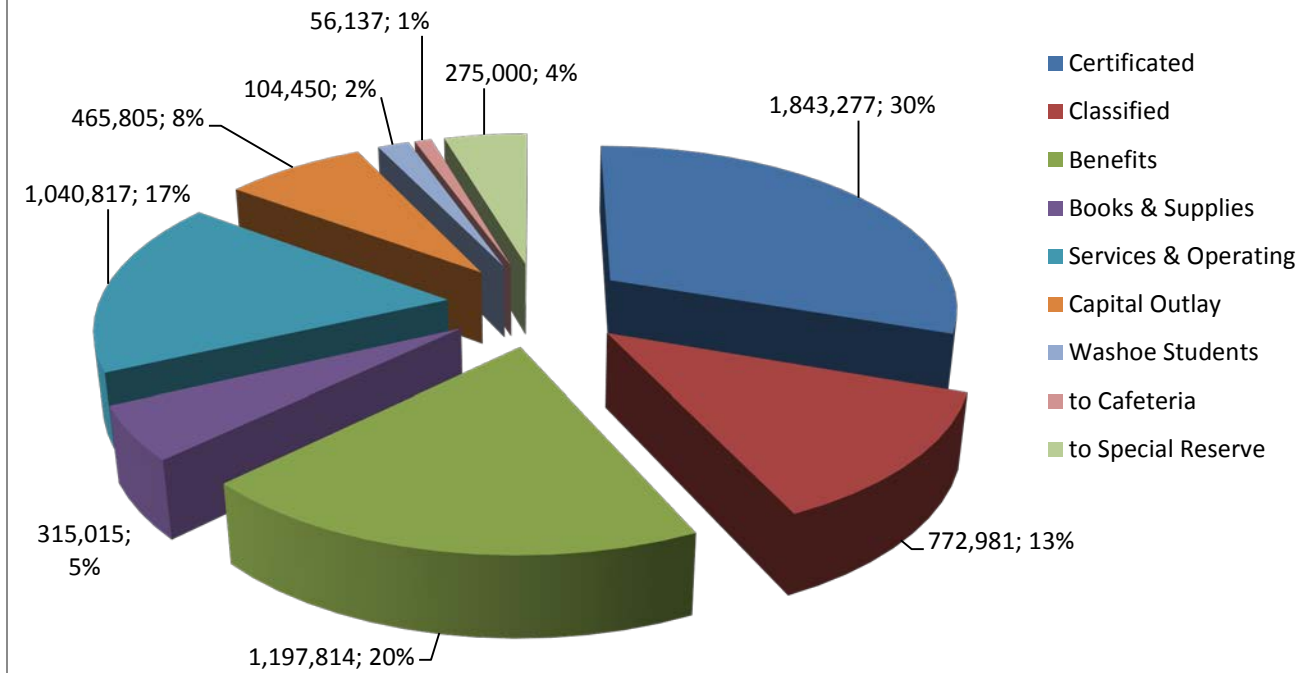
## EXPENDITURES

### General Fund Expenditures

Total expenditures of \$5,314,553 is \$31,285 less than operating budget projections.

Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Budget	2015-2016 Operating Budget	2015-2016 Second Interim
Certificated	\$1,719,914	\$1,690,042	\$1,744,583	\$1,885,546	\$1,856,431	\$1,843,277
Classified	722,908	659,674	723,774	747,978	770,261	772,981
Benefits	1,144,013	1,108,359	1,124,624	1,103,989	1,226,584	1,197,814
Books & Supplies	184,338	116,473	245,770	256,326	330,848	315,015
Services & Operating	1,353,515	1,438,695	909,514	939,116	1,011,144	1,040,817
Capital Outlay	47,280	121,000	132,892	421,285	460,105	465,805
Other Outgo	863,829	27,125	88,000	97,033	97,033	104,450
Transfer-Out			150,081	345,584	331,137	372,185
<b>Total</b>	<b>\$6,035,797</b>	<b>\$5,161,368</b>	<b>\$5,119,239</b>	<b>\$5,796,857</b>	<b>\$6,083,543</b>	<b>\$6,112,344</b>

## Total Expenditures \$5,314,553



### 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 projected	(41,840)	3,594,332
2016-17 projected	(279,001)	3,392,545
2017-18 projected	(160,286)	3,232,259

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

### Multi-Year

Planning Factor	2015-16	2016-17	2017-18	2018-19	2019-20
<b>COLA</b>	1.02%	.47%	2.13%	2.65%	2.72%
<b>LCFF Gap Funding Percentage</b>	53.08%	49.08%	45.34%	6.15%	34.21%
<b>STRS Employer Rates</b>	10.73%	12.58%	14.43%	16.28%	18.13%
<b>PERS Employer Rates</b>	11.874%	13.05%	16.60%	18.20%	19.90%
<b>Lottery - unrestricted per ADA *</b>	\$140	\$140	\$140	\$140	\$140
<b>Lottery - Prop 20 per ADA*</b>	\$41	\$41	\$41	\$41	\$41
<b>Minimum Proportionality Percentage (MPP)</b>	3.43%	2.89%	2.44%	.33%	2.89%
<b>Supplemental Funds</b>	\$133,067	\$111,154	\$96,754	\$13,297	\$76,321
<b>Certificated 5% increase based on Premier</b>	\$16,985	\$17,512	\$18,066	\$18,647	\$19,258

**Other Comments**

- A positive cash flow for fiscal year 2015-2016 with an ending cash balance of \$3,676,883.
- Reserve requirement is met for all three years. Positive Certification.
- 5% Health Care premium increase for S-PTA members
- Preliminary Proposed Indirect Cost Rate for 2015-16 is 3.16%
- Budget of \$200,000 for Downieville HVAC
- Budget of \$75,000 for LHS facility project
- \$41,048 Transfer out to State Facility Fund – return Facility Hardship Grant overage
- No Child Left Behind MOE is projected to be met, an expenditure of \$13,559 per ADA

<b><u>Personnel</u></b>	<b><u>FTE</u></b>
Certificated	24.40
Administration	2.25
Classified Mgmt.	1.00
Classified	22.40
Confidential	2.00

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2016 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-993-1660 x \*838  
Title: Business Manager E-mail: rasquith@spjUSD.org

**Criteria and Standards Review Summary**

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

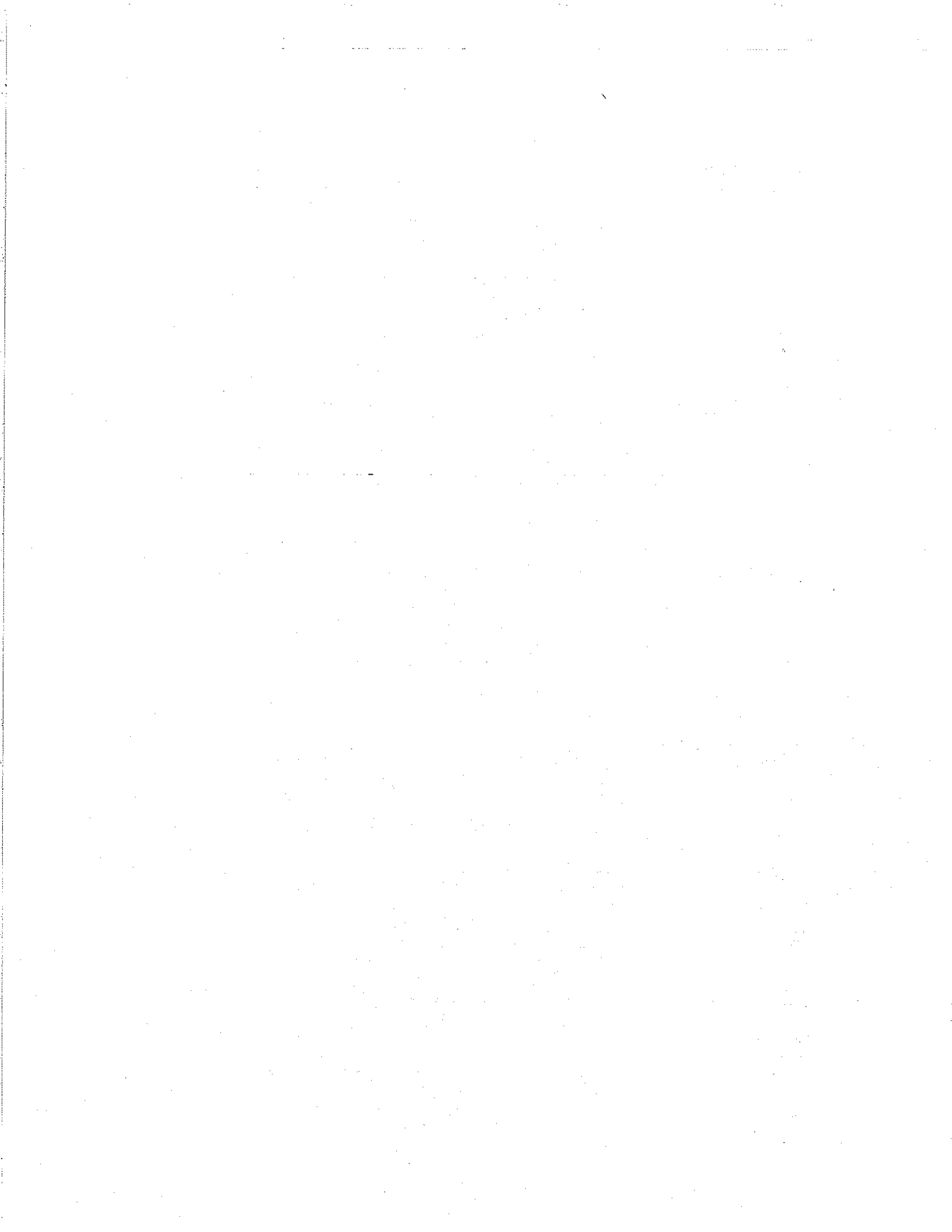
CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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	

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





Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,509,567.00	-1.32%	4,450,036.00	2.18%	4,547,232.00
2. Federal Revenues	8100-8299	434,500.00	-81.59%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	252,944.00	-74.87%	63,555.00	0.60%	63,937.00
4. Other Local Revenues	8600-8799	181,799.00	0.21%	182,177.00	1.60%	185,099.00
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	(76,358.00)	-2.12%	(74,737.00)	1.91%	(76,168.00)
6. Total (Sum lines A1 thru A5c)		5,302,452.00	-11.34%	4,701,031.00	2.11%	4,800,100.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,785,024.00		1,828,116.00
b. Step & Column Adjustment				43,092.00		21,552.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,785,024.00	2.41%	1,828,116.00	1.18%	1,849,668.00
2. Classified Salaries						
a. Base Salaries				722,399.00		749,288.00
b. Step & Column Adjustment				26,889.00		16,729.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	722,399.00	3.72%	749,288.00	2.23%	766,017.00
3. Employee Benefits	3000-3999	1,066,626.00	10.59%	1,179,612.00	5.73%	1,247,222.00
4. Books and Supplies	4000-4999	260,735.00	-4.14%	249,933.00	-9.98%	224,996.00
5. Services and Other Operating Expenditures	5000-5999	939,291.00	-2.98%	911,347.00	0.36%	914,647.00
6. Capital Outlay	6000-6999	89,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	-19.67%	83,900.00	2.41%	85,925.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,653.00)	0.00%	(6,653.00)	0.00%	(6,653.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	372,185.00	-30.99%	256,834.00	-76.79%	59,609.00
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)		5,333,057.00	-1.51%	5,252,377.00	-2.11%	5,141,431.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(30,605.00)		(551,346.00)		(341,331.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,639,685.00		3,609,080.00		3,057,734.00
2. Ending Fund Balance (Sum lines C and D1)		3,609,080.00		3,057,734.00		2,716,403.00
<b>3. Components of Ending Fund Balance (Form 011)</b>						
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	450,414.00		460,666.00		501,705.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	611,234.00		575,493.00		556,262.00
2. Unassigned/Unappropriated	9790	2,544,032.00		2,018,175.00		1,655,036.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,609,080.00		3,057,734.00		2,716,403.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	611,234.00		575,493.00		556,262.00
c. Unassigned/Unappropriated	9790	2,544,032.00		2,018,175.00		1,655,036.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,155,266.00		2,593,668.00		2,211,298.00

**F. ASSUMPTIONS**

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	176,382.00	-30.11%	123,269.00	0.00%	123,269.00
3. Other State Revenues	8300-8599	473,950.00	-52.86%	223,425.00	0.29%	224,072.00
4. Other Local Revenues	8600-8799	41,362.00	-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	76,358.00	-2.12%	74,737.00	1.91%	76,168.00
6. Total (Sum lines A1 thru A5c)		768,052.00	-45.13%	421,431.00	0.49%	423,509.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,253.00		58,253.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,253.00	0.00%	58,253.00	0.00%	58,253.00
2. Classified Salaries						
a. Base Salaries				50,582.00		53,073.00
b. Step & Column Adjustment				2,491.00		1,365.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,582.00	4.92%	53,073.00	2.57%	54,438.00
3. Employee Benefits	3000-3999	131,188.00	1.76%	133,495.00	2.91%	137,379.00
4. Books and Supplies	4000-4999	54,280.00	-64.79%	19,111.00	-3.08%	18,522.00
5. Services and Other Operating Expenditures	5000-5999	101,526.00	-53.11%	47,607.00	-6.96%	44,294.00
6. Capital Outlay	6000-6999	376,805.00	-72.41%	103,970.00	0.00%	103,970.00
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	6,653.00	0.00%	6,653.00	0.00%	6,653.00
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)		779,287.00	-45.83%	422,162.00	0.32%	423,509.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,235.00)		(731.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,966.00		731.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		731.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	731.00				
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)		731.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
Less categorical substitute wages						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,509,567.00	-1.32%	4,450,036.00	2.18%	4,547,232.00
2. Federal Revenues	8100-8299	610,882.00	-66.73%	203,269.00	0.00%	203,269.00
3. Other State Revenues	8300-8599	726,894.00	-60.52%	286,980.00	0.36%	288,009.00
4. Other Local Revenues	8600-8799	223,161.00	-18.37%	182,177.00	1.60%	185,099.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,070,504.00	-15.62%	5,122,462.00	1.97%	5,223,609.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,843,277.00		1,886,369.00
b. Step & Column Adjustment				43,092.00		21,552.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,843,277.00	2.34%	1,886,369.00	1.14%	1,907,921.00
2. Classified Salaries						
a. Base Salaries				772,981.00		802,361.00
b. Step & Column Adjustment				29,380.00		18,094.00
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	772,981.00	3.80%	802,361.00	2.26%	820,455.00
3. Employee Benefits	3000-3999	1,197,814.00	9.63%	1,313,107.00	5.44%	1,384,601.00
4. Books and Supplies	4000-4999	315,015.00	-14.59%	269,044.00	-9.49%	243,518.00
5. Services and Other Operating Expenditures	5000-5999	1,040,817.00	-7.87%	958,954.00	0.00%	958,941.00
6. Capital Outlay	6000-6999	465,805.00	-77.68%	103,970.00	0.00%	103,970.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	-19.67%	83,900.00	2.41%	85,925.00
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	372,185.00	-30.99%	256,834.00	-76.79%	59,609.00
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)		6,112,344.00	-7.16%	5,674,539.00	-1.93%	5,564,940.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(41,840.00)		(552,077.00)		(341,331.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,651,651.00		3,609,811.00		3,057,734.00
2. Ending Fund Balance (Sum lines C and D1)		3,609,811.00		3,057,734.00		2,716,403.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	731.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	450,414.00		460,666.00		501,705.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	611,234.00		575,493.00		556,262.00
2. Unassigned/Unappropriated	9790	2,544,032.00		2,018,175.00		1,655,036.00
f. Total Components of Ending Fund Balance		3,609,811.00		3,057,734.00		2,716,403.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	611,234.00		575,493.00		556,262.00
c. Unassigned/Unappropriated	9790	2,544,032.00		2,018,175.00		1,655,036.00
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>3,155,266.00</b>		<b>2,593,668.00</b>		<b>2,211,298.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>51.62%</b>		<b>45.71%</b>		<b>39.74%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		365.19		357.00		360.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		6,112,344.00		5,674,539.00		5,564,940.00
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)		6,112,344.00		5,674,539.00		5,564,940.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		244,493.76		226,981.56		222,597.60
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		244,493.76		226,981.56		222,597.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,402,446.00	4,462,143.00	2,539,140.26	4,509,567.00	47,424.00	1.1%
2) Federal Revenue		8100-8299	434,500.00	434,500.00	0.00	434,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	83,999.00	252,944.00	193,080.03	252,944.00	0.00	0.0%
4) Other Local Revenue		8600-8799	181,799.00	181,799.00	66,051.02	181,799.00	0.00	0.0%
5) TOTAL, REVENUES			5,102,744.00	5,331,386.00	2,798,271.31	5,378,810.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,829,053.00	1,797,976.00	911,255.19	1,785,024.00	12,952.00	0.7%
2) Classified Salaries		2000-2999	702,494.00	719,598.00	381,469.91	722,399.00	(2,801.00)	-0.4%
3) Employee Benefits		3000-3999	1,067,718.00	1,095,733.00	561,642.91	1,066,626.00	29,107.00	2.7%
4) Books and Supplies		4000-4999	225,792.00	268,592.00	94,468.13	260,735.00	7,857.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	902,485.00	928,647.00	326,760.41	939,291.00	(10,644.00)	-1.1%
6) Capital Outlay		6000-6999	89,000.00	89,000.00	27,032.78	89,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	97,033.00	97,033.00	7,782.00	104,450.00	(7,417.00)	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,226.00)	(13,233.00)	0.00	(6,653.00)	(6,580.00)	49.7%
9) TOTAL, EXPENDITURES			4,899,349.00	4,983,346.00	2,310,411.33	4,960,872.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			203,395.00	348,040.00	487,859.98	417,938.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	345,584.00	331,137.00	0.00	372,185.00	(41,048.00)	-12.4%
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	(56,821.00)	(75,999.00)	0.00	(76,358.00)	(359.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(402,405.00)	(407,136.00)	0.00	(448,543.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(199,010.00)	(59,096.00)	487,859.98	(30,605.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,339,960.00	3,639,991.00		3,639,685.00	(306.00)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,339,960.00	3,639,991.00		3,639,685.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,339,960.00	3,639,991.00		3,639,685.00		
2) Ending Balance, June 30 (E + F1e)			3,140,950.00	3,580,895.00		3,609,080.00		
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								
		9760	450,414.00	450,414.00		450,414.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	579,211.00	599,289.00		611,234.00		
Unassigned/Unappropriated Amount								
		9790	2,107,925.00	2,527,792.00		2,544,032.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,542,496.00	1,566,036.00	988,856.00	1,512,339.00	(53,697.00)	-3.4%
Education Protection Account State Aid - Current Year		8012	402,193.00	438,350.00	219,175.00	438,350.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	12,631.33	12,632.00	12,632.00	New
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,718.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	10,326.67	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	1,859.57	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,457,757.00	2,457,757.00	1,218,415.74	2,546,246.00	88,489.00	3.6%
Unsecured Roll Taxes		8042	0.00	0.00	82,395.87	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	762.08	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,402,446.00</b>	<b>4,462,143.00</b>	<b>2,539,140.26</b>	<b>4,509,567.00</b>	<b>47,424.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,402,446.00</b>	<b>4,462,143.00</b>	<b>2,539,140.26</b>	<b>4,509,567.00</b>	<b>47,424.00</b>	<b>1.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	434,500.00	434,500.00	0.00	434,500.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>434,500.00</b>	<b>434,500.00</b>	<b>0.00</b>	<b>434,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	15,000.00	201,539.00	174,325.00	201,539.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,999.00	51,405.00	18,363.09	51,405.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	22,000.00	0.00	391.94	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>83,999.00</b>	<b>252,944.00</b>	<b>193,080.03</b>	<b>252,944.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	7,000.00	4,867.50	7,000.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	5,827.16	14,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	160,799.00	160,799.00	54,201.42	160,799.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	1,154.94	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>181,799.00</b>	<b>181,799.00</b>	<b>66,051.02</b>	<b>181,799.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,102,744.00</b>	<b>5,331,386.00</b>	<b>2,798,271.31</b>	<b>5,378,810.00</b>	<b>47,424.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,556,068.00	1,526,964.00	755,366.81	1,513,424.00	13,540.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	272,985.00	262,252.00	149,634.97	260,752.00	1,500.00	0.6%
Other Certificated Salaries		1900	0.00	8,760.00	6,253.41	10,848.00	(2,088.00)	-23.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,829,053.00</b>	<b>1,797,976.00</b>	<b>911,255.19</b>	<b>1,785,024.00</b>	<b>12,952.00</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	115,963.00	118,987.00	57,691.16	122,686.00	(3,699.00)	-3.1%
Classified Support Salaries		2200	356,242.00	364,453.00	191,393.32	357,892.00	6,561.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,260.00	1,777.00	3,849.05	8,786.00	(7,009.00)	-394.4%
Clerical, Technical and Office Salaries		2400	215,377.00	216,319.00	118,931.13	212,192.00	4,127.00	1.9%
Other Classified Salaries		2900	13,652.00	18,062.00	9,605.25	20,843.00	(2,781.00)	-15.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>702,494.00</b>	<b>719,598.00</b>	<b>381,469.91</b>	<b>722,399.00</b>	<b>(2,801.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	181,359.00	182,424.00	93,125.12	179,312.00	3,112.00	1.7%
PERS		3201-3202	84,544.00	79,388.00	44,125.10	79,658.00	(270.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	86,698.00	86,623.00	42,436.43	81,500.00	5,123.00	5.9%
Health and Welfare Benefits		3401-3402	541,205.00	586,061.00	297,583.19	564,477.00	21,584.00	3.7%
Unemployment Insurance		3501-3502	4,509.00	1,246.00	665.52	1,248.00	(2.00)	-0.2%
Workers' Compensation		3601-3602	129,389.00	119,331.00	62,137.78	119,785.00	(454.00)	-0.4%
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	40,014.00	40,660.00	21,569.77	40,646.00	14.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,067,718.00</b>	<b>1,095,733.00</b>	<b>561,642.91</b>	<b>1,066,626.00</b>	<b>29,107.00</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	32,000.00	69,000.00	650.15	69,000.00	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	168,692.00	174,492.00	82,346.67	169,587.00	4,905.00	2.8%
Noncapitalized Equipment		4400	25,100.00	25,100.00	11,471.31	22,148.00	2,952.00	11.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>225,792.00</b>	<b>268,592.00</b>	<b>94,468.13</b>	<b>260,735.00</b>	<b>7,857.00</b>	<b>2.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	63,949.63	176,461.00	0.00	0.0%
Travel and Conferences		5200	24,709.00	24,709.00	7,051.10	24,709.00	0.00	0.0%
Dues and Memberships		5300	11,083.00	11,702.00	6,053.92	11,702.00	0.00	0.0%
Insurance		5400-5450	55,080.00	55,080.00	45,572.80	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,682.00	247,682.00	64,723.02	245,333.00	2,349.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,400.00	81,700.00	13,440.50	100,315.00	(18,615.00)	-22.8%
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	290,243.00	305,161.00	119,726.66	299,539.00	5,622.00	1.8%
Communications		5900	25,827.00	26,152.00	6,242.78	26,152.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>902,485.00</b>	<b>928,647.00</b>	<b>326,760.41</b>	<b>939,291.00</b>	<b>(10,644.00)</b>	<b>-1.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	89,000.00	89,000.00	27,032.78	89,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>89,000.00</b>	<b>89,000.00</b>	<b>27,032.78</b>	<b>89,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	97,033.00	7,782.00	104,450.00	(7,417.00)	-7.6%
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	97,033.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>97,033.00</b>	<b>97,033.00</b>	<b>7,782.00</b>	<b>104,450.00</b>	<b>(7,417.00)</b>	<b>-7.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(14,226.00)	(13,233.00)	0.00	(6,653.00)	(6,580.00)	49.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(14,226.00)</b>	<b>(13,233.00)</b>	<b>0.00</b>	<b>(6,653.00)</b>	<b>(6,580.00)</b>	<b>49.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,899,349.00</b>	<b>4,983,346.00</b>	<b>2,310,411.33</b>	<b>4,960,872.00</b>	<b>22,474.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	41,048.00	(41,048.00)	New
To: Cafeteria Fund		7616	70,584.00	56,137.00	0.00	56,137.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>345,584.00</b>	<b>331,137.00</b>	<b>0.00</b>	<b>372,185.00</b>	<b>(41,048.00)</b>	<b>-12.4%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(56,821.00)	(75,999.00)	0.00	(76,358.00)	(359.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(56,821.00)</b>	<b>(75,999.00)</b>	<b>0.00</b>	<b>(76,358.00)</b>	<b>(359.00)</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(402,405.00)</b>	<b>(407,136.00)</b>	<b>0.00</b>	<b>(448,543.00)</b>	<b>(41,407.00)</b>	<b>10.2%</b>

2015-16 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Sierra-Plumas Joint Unified  
Sierra County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	131,132.00	176,038.00	90,631.32	176,382.00	344.00	0.2%
2) Federal Revenue		8300-8599	336,850.00	481,926.00	42,633.88	473,950.00	(7,976.00)	-1.7%
3) Other State Revenue		8600-8799	23,131.00	23,131.00	23,861.09	41,362.00	18,231.00	78.8%
4) Other Local Revenue			491,113.00	681,095.00	157,126.29	691,694.00		
5) TOTAL REVENUES								
<b>B. EXPENDITURES</b>								
		1000-1999	56,493.00	58,455.00	30,038.50	58,253.00	202.00	0.3%
1) Certificated Salaries		2000-2999	45,484.00	50,663.00	24,102.99	50,582.00	81.00	0.2%
2) Classified Salaries		3000-3999	36,271.00	130,851.00	19,521.90	131,188.00	(337.00)	-0.3%
3) Employee Benefits		4000-4999	30,534.00	62,256.00	21,587.40	54,280.00	7,976.00	12.8%
4) Books and Supplies		5000-5999	36,631.00	82,497.00	26,930.26	101,526.00	(19,029.00)	-23.1%
5) Services and Other Operating Expenditures		6000-6999	332,285.00	371,105.00	45,971.57	376,805.00	(5,700.00)	-1.5%
6) Capital Outlay		7100-7299				0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.00	6,653.00	6,580.00	49.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,226.00	13,233.00	0.00			
9) TOTAL EXPENDITURES			551,924.00	769,060.00	166,152.62	779,287.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(60,811.00)	(87,965.00)	(11,026.33)	(87,593.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out						0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	56,821.00	75,999.00	0.00	76,358.00	359.00	0.5%
3) Contributions			56,821.00	75,999.00	0.00	76,358.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,990.00)	(11,966.00)	(11,026.33)	(11,235.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,990.00	11,966.00		11,966.00	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)			3,990.00	11,966.00		11,966.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,990.00	11,966.00		11,966.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		731.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		731.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2015-16 Second 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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	80,495.00	80,495.00	47,206.00	80,833.00	338.00	0.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	27,534.00	27,507.00	13,425.32	27,513.00	6.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,103.00	33,019.00	30,000.00	33,019.00	0.00	0.0%
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	20,000.00	35,017.00	0.00	35,017.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>131,132.00</b>	<b>176,038.00</b>	<b>90,631.32</b>	<b>176,382.00</b>	<b>344.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	12,000.00	22,654.00	1,436.88	14,678.00	(7,976.00)	-35.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	316,350.00	314,870.00	0.00	314,870.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,500.00	144,402.00	41,197.00	144,402.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>336,850.00</b>	<b>481,926.00</b>	<b>42,633.88</b>	<b>473,950.00</b>	<b>(7,976.00)</b>	<b>-1.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	23,131.00	23,131.00	23,861.09	41,362.00	18,231.00	78.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,131.00	23,131.00	23,861.09	41,362.00	18,231.00	78.8%
<b>TOTAL, REVENUES</b>			491,113.00	681,095.00	157,126.29	691,694.00	10,599.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	56,493.00	58,455.00	30,038.50	58,253.00	202.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>56,493.00</b>	<b>58,455.00</b>	<b>30,038.50</b>	<b>58,253.00</b>	<b>202.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	45,484.00	50,663.00	24,102.99	50,582.00	81.00	0.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,484.00</b>	<b>50,663.00</b>	<b>24,102.99</b>	<b>50,582.00</b>	<b>81.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,978.00	97,954.00	3,114.56	98,147.00	(193.00)	-0.2%
PERS		3201-3202	4,348.00	5,791.00	2,828.03	5,778.00	13.00	0.2%
OASDI/Medicare/Alternative		3301-3302	3,775.00	4,747.00	2,313.59	4,797.00	(50.00)	-1.1%
Health and Welfare Benefits		3401-3402	16,985.00	16,990.00	8,496.86	16,990.00	0.00	0.0%
Unemployment Insurance		3501-3502	54.00	52.00	69.32	53.00	(1.00)	-1.8%
Workers' Compensation		3601-3602	5,131.00	5,317.00	2,699.54	5,423.00	(106.00)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>36,271.00</b>	<b>130,851.00</b>	<b>19,521.90</b>	<b>131,188.00</b>	<b>(337.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	12,600.00	30,630.00	4,386.48	22,654.00	7,976.00	26.0%
Books and Other Reference Materials		4200	200.00	0.00	66.02	0.00	0.00	0.0%
Materials and Supplies		4300	16,009.00	30,826.00	5,289.43	15,809.00	15,017.00	48.7%
Noncapitalized Equipment		4400	1,725.00	800.00	11,845.47	15,817.00	(15,017.00)	-1877.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>30,534.00</b>	<b>62,256.00</b>	<b>21,587.40</b>	<b>54,280.00</b>	<b>7,976.00</b>	<b>12.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,431.00	52,641.00	8,775.03	67,079.00	(14,438.00)	-27.4%
Dues and Memberships		5300	0.00	0.00	471.00	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	2,500.00	2,631.00	1,079.95	2,513.00	118.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	2,562.00	2,574.10	2,562.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,200.00	24,663.00	14,030.18	29,372.00	(4,709.00)	-19.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,631.00</b>	<b>82,497.00</b>	<b>26,930.26</b>	<b>101,526.00</b>	<b>(19,029.00)</b>	<b>-23.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,450.00	91,450.00	0.00	91,450.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,935.00	56,235.00	45,971.57	61,935.00	(5,700.00)	-10.1%
Equipment Replacement		6500	224,900.00	223,420.00	0.00	223,420.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>332,285.00</b>	<b>371,105.00</b>	<b>45,971.57</b>	<b>376,805.00</b>	<b>(5,700.00)</b>	<b>-1.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	14,226.00	13,233.00	0.00	6,653.00	6,580.00	49.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>14,226.00</b>	<b>13,233.00</b>	<b>0.00</b>	<b>6,653.00</b>	<b>6,580.00</b>	<b>49.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>551,924.00</b>	<b>769,060.00</b>	<b>168,152.62</b>	<b>779,287.00</b>	<b>(10,227.00)</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	56,821.00	75,999.00	0.00	76,358.00	359.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>56,821.00</b>	<b>75,999.00</b>	<b>0.00</b>	<b>76,358.00</b>	<b>359.00</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>56,821.00</b>	<b>75,999.00</b>	<b>0.00</b>	<b>76,358.00</b>	<b>(359.00)</b>	<b>0.5%</b>

2015-16 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,402,446.00	4,462,143.00	2,539,140.26	4,509,567.00	47,424.00	1.1%
2) Federal Revenue		8100-8299	565,632.00	610,538.00	90,631.32	610,882.00	344.00	0.1%
3) Other State Revenue		8300-8599	420,849.00	734,870.00	235,713.91	726,894.00	(7,976.00)	-1.1%
4) Other Local Revenue		8600-8799	204,930.00	204,930.00	89,912.11	223,161.00	18,231.00	8.9%
5) TOTAL REVENUES			5,593,857.00	6,012,481.00	2,955,397.60	6,070,504.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,885,546.00	1,856,431.00	941,293.69	1,843,277.00	13,154.00	0.7%
2) Classified Salaries		2000-2999	747,978.00	770,261.00	405,572.90	772,981.00	(2,720.00)	-0.4%
3) Employee Benefits		3000-3999	1,103,989.00	1,226,584.00	581,164.81	1,197,814.00	28,770.00	2.3%
4) Books and Supplies		4000-4999	256,326.00	330,848.00	116,055.53	315,015.00	15,833.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	939,116.00	1,011,144.00	353,690.67	1,040,817.00	(29,673.00)	-2.9%
6) Capital Outlay		6000-6999	421,285.00	460,105.00	73,004.35	465,805.00	(5,700.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	97,033.00	97,033.00	7,782.00	104,450.00	(7,417.00)	-7.6%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,451,273.00	5,752,406.00	2,478,563.95	5,740,159.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			142,584.00	260,075.00	476,833.65	330,345.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	345,584.00	331,137.00	0.00	372,185.00	(41,048.00)	-12.4%
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			(345,584.00)	(331,137.00)	0.00	(372,185.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(203,000.00)	(71,062.00)	476,833.65	(41,840.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,343,950.00	3,651,957.00		3,651,651.00	(306.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,343,950.00	3,651,957.00		3,651,651.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,343,950.00	3,651,957.00		3,651,651.00		
2) Ending Balance, June 30 (E + F1e)			3,140,950.00	3,580,895.00		3,609,811.00		
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			0.00	0.00		731.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	450,414.00	450,414.00		450,414.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	579,211.00	599,289.00		611,234.00		
Unassigned/Unappropriated Amount			2,107,925.00	2,527,792.00		2,544,032.00		



2015-16 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Sierra-Plumas Joint Unified  
Sierra County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,542,496.00	1,566,036.00	988,856.00	1,512,339.00	(53,697.00)	-3.4%
Education Protection Account State Aid - Current Year		8012	402,193.00	438,350.00	219,175.00	438,350.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	12,631.33	12,632.00	12,632.00	New
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,718.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	10,326.67	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	1,859.57	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,457,757.00	2,457,757.00	1,218,415.74	2,546,246.00	88,489.00	3.6%
Unsecured Roll Taxes		8042	0.00	0.00	82,395.87	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	762.08	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)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes					0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,402,446.00</b>	<b>4,462,143.00</b>	<b>2,539,140.26</b>	<b>4,509,567.00</b>	<b>47,424.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,402,446.00</b>	<b>4,462,143.00</b>	<b>2,539,140.26</b>	<b>4,509,567.00</b>	<b>47,424.00</b>	<b>1.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	434,500.00	434,500.00	0.00	434,500.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	80,495.00	80,495.00	47,206.00	80,833.00	338.00	0.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	27,534.00	27,507.00	13,425.32	27,513.00	6.00	0.0%

2015-16 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,103.00	33,019.00	30,000.00	33,019.00	0.00	0.0%
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	20,000.00	35,017.00	0.00	35,017.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>565,632.00</b>	<b>610,538.00</b>	<b>90,631.32</b>	<b>610,882.00</b>	<b>344.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
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	15,000.00	201,539.00	174,325.00	201,539.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	58,999.00	74,059.00	19,799.97	66,083.00	(7,976.00)	-10.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	316,350.00	314,870.00	0.00	314,870.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,500.00	144,402.00	41,588.94	144,402.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>420,849.00</b>	<b>734,870.00</b>	<b>235,713.91</b>	<b>726,894.00</b>	<b>(7,976.00)</b>	<b>-1.1%</b>

2015-16 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	7,000.00	4,867.50	7,000.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	5,827.16	14,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	160,799.00	160,799.00	54,201.42	160,799.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	23,131.00	23,131.00	25,016.03	41,362.00	18,231.00	78.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			204,930.00	204,930.00	89,912.11	223,161.00	18,231.00	8.9%
<b>TOTAL, REVENUES</b>			5,593,857.00	6,012,481.00	2,955,397.60	6,070,504.00	58,023.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,612,561.00	1,585,419.00	785,405.31	1,571,677.00	13,742.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	272,985.00	262,252.00	149,634.97	260,752.00	1,500.00	0.6%
Other Certificated Salaries		1900	0.00	8,760.00	6,253.41	10,848.00	(2,088.00)	-23.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,885,546.00</b>	<b>1,856,431.00</b>	<b>941,293.69</b>	<b>1,843,277.00</b>	<b>13,154.00</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	161,447.00	169,650.00	81,794.15	173,268.00	(3,618.00)	-2.1%
Classified Support Salaries		2200	356,242.00	364,453.00	191,393.32	357,892.00	6,561.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,260.00	1,777.00	3,849.05	8,786.00	(7,009.00)	-394.4%
Clerical, Technical and Office Salaries		2400	215,377.00	216,319.00	118,931.13	212,192.00	4,127.00	1.9%
Other Classified Salaries		2900	13,652.00	18,062.00	9,605.25	20,843.00	(2,781.00)	-15.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>747,978.00</b>	<b>770,261.00</b>	<b>405,572.90</b>	<b>772,981.00</b>	<b>(2,720.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	187,337.00	280,378.00	96,239.68	277,459.00	2,919.00	1.0%
PERS		3201-3202	88,892.00	85,179.00	46,953.13	85,436.00	(257.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	90,473.00	91,370.00	44,750.02	86,297.00	5,073.00	5.6%
Health and Welfare Benefits		3401-3402	558,190.00	603,051.00	306,080.05	581,467.00	21,584.00	3.6%
Unemployment Insurance		3501-3502	4,563.00	1,298.00	734.84	1,301.00	(3.00)	-0.2%
Workers' Compensation		3601-3602	134,520.00	124,648.00	64,837.32	125,208.00	(560.00)	-0.4%
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	40,014.00	40,660.00	21,569.77	40,646.00	14.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,103,989.00</b>	<b>1,226,584.00</b>	<b>581,164.81</b>	<b>1,197,814.00</b>	<b>28,770.00</b>	<b>2.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	44,600.00	99,630.00	5,036.63	91,654.00	7,976.00	8.0%
Books and Other Reference Materials		4200	200.00	0.00	66.02	0.00	0.00	0.0%
Materials and Supplies		4300	184,701.00	205,318.00	87,636.10	185,396.00	19,922.00	9.7%
Noncapitalized Equipment		4400	26,825.00	25,900.00	23,316.78	37,965.00	(12,065.00)	-46.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>256,326.00</b>	<b>330,848.00</b>	<b>116,055.53</b>	<b>315,015.00</b>	<b>15,833.00</b>	<b>4.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	63,949.63	176,461.00	0.00	0.0%
Travel and Conferences		5200	35,140.00	77,350.00	15,826.13	91,788.00	(14,438.00)	-18.7%
Dues and Memberships		5300	11,083.00	11,702.00	6,524.92	11,702.00	0.00	0.0%
Insurance		5400-5450	55,080.00	55,080.00	45,572.80	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	250,182.00	250,313.00	65,802.97	247,846.00	2,467.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,900.00	84,262.00	16,014.60	102,877.00	(18,615.00)	-22.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	313,443.00	329,824.00	133,756.84	328,911.00	913.00	0.3%
Communications		5900	25,827.00	26,152.00	6,242.78	26,152.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>939,116.00</b>	<b>1,011,144.00</b>	<b>353,690.67</b>	<b>1,040,817.00</b>	<b>(29,673.00)</b>	<b>-2.9%</b>

2015-16 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,450.00	91,450.00	0.00	91,450.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	104,935.00	145,235.00	73,004.35	150,935.00	(5,700.00)	-3.9%
Equipment Replacement		6500	224,900.00	223,420.00	0.00	223,420.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>421,285.00</b>	<b>460,105.00</b>	<b>73,004.35</b>	<b>465,805.00</b>	<b>(5,700.00)</b>	<b>-1.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	97,033.00	7,782.00	104,450.00	(7,417.00)	-7.6%
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	97,033.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>97,033.00</b>	<b>97,033.00</b>	<b>7,782.00</b>	<b>104,450.00</b>	<b>(7,417.00)</b>	<b>-7.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,451,273.00</b>	<b>5,752,406.00</b>	<b>2,478,563.95</b>	<b>5,740,159.00</b>	<b>12,247.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	41,048.00	(41,048.00)	New
To: Cafeteria Fund		7616	70,584.00	56,137.00	0.00	56,137.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>345,584.00</b>	<b>331,137.00</b>	<b>0.00</b>	<b>372,185.00</b>	<b>(41,048.00)</b>	<b>-12.4%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(345,584.00)</b>	<b>(331,137.00)</b>	<b>0.00</b>	<b>(372,185.00)</b>	<b>41,048.00</b>	<b>12.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,000.00	76,000.00	22,758.79	76,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	1,824.51	5,500.00	0.00	0.0%
4) Other Local Revenue		8800-8799	20,366.00	20,366.00	8,876.78	20,366.00	0.00	0.0%
5) TOTAL REVENUES			101,866.00	101,866.00	33,462.08	101,866.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,626.00	66,758.00	33,434.75	68,160.00	(1,402.00)	-2.1%
3) Employee Benefits		3000-3999	42,749.00	31,869.00	14,162.90	26,444.00	3,425.00	10.7%
4) Books and Supplies		4000-4999	55,758.00	52,159.00	19,511.19	55,182.00	(3,023.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	6,317.00	7,217.00	1,187.57	6,217.00	1,000.00	13.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			172,450.00	158,003.00	68,296.41	158,003.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(70,584.00)	(56,137.00)	(34,834.33)	(56,137.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,584.00	56,137.00	0.00	56,137.00	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			70,584.00	56,137.00	0.00	56,137.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(34,834.33)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	(41,048.00)	(41,048.00)	New
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	(41,048.00)		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	(41,048.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	41,048.00	41,048.00	New
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		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	41,048.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			275,000.00	275,000.00	0.00	275,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(275,000.00)	(275,000.00)	0.00	(275,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	275,000.00	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			275,000.00	275,000.00	0.00	275,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	2,607.81	3,500.00	0.00	0.0%
5) TOTAL REVENUES			3,500.00	3,500.00	2,607.81	3,500.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4899	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.00	6,000.00	(3,000.00)	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,000.00	3,000.00	0.00	6,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	2,607.81	(2,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			500.00	500.00	2,607.81	(2,500.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	54,717.00	54,717.00		54,717.00	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)			54,717.00	54,717.00		54,717.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,717.00	54,717.00		54,717.00		
2) Ending Net Position, June 30 (E + F1e)			55,217.00	55,217.00		52,217.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	55,217.00	55,217.00		52,217.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	355.74	355.74	365.19	365.00	9.26	3%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	355.74	355.74	365.19	365.00	9.26	3%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.24	12.24	0.00	0.00	(12.24)	-100%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	12.24	12.24	0.00	0.00	(12.24)	-100%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	367.98	367.98	365.19	365.00	(2.98)	-1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.01	0.01	0.00	0.00	(0.01)	-100%
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	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	12.19	12.19	12.19	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.01	0.01	12.19	12.19	12.18	121800%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.01	0.01	12.19	12.19	12.18	121800%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	367.55	366.30	371.89	371.89	5.59	2%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	3,545,876.03	3,596,798.24	3,647,409.48	3,614,824.65	3,427,851.84	3,082,876.14	3,622,771.76	3,998,904.99
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	224,740.00	237,371.33	334,328.00	224,740.00		109,587.00	89,896.00	108,351.00
Property Taxes						749,891.64	568,786.29	
Miscellaneous Funds								
Federal Revenue	195.00	110.00	33,750.32	16,841.00	5,988.00	30,365.00	3,687.00	29,843.71
Other State Revenue				4,028.93	22,832.00	80,664.00	127,883.98	
Other Local Revenue	1,311.78	876.00	6,486.65	55,101.41	24,550.11	1,005.18	580.98	53,040.99
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	226,246.78	238,357.33	374,584.97	300,711.34	53,370.11	971,312.82	790,834.25	181,235.70
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	23,466.04	28,876.63	176,903.36	179,927.06	176,740.06	180,465.06	176,915.48	171,604.70
Classified Salaries	40,587.56	38,184.89	61,836.66	64,758.01	72,277.84	63,289.50	64,658.44	64,488.68
Employee Benefits	27,812.71	33,141.36	102,207.53	105,339.02	104,825.84	103,822.50	104,015.85	101,837.18
Books and Supplies	2,699.39	2,965.47	40,296.39	21,128.59	16,332.65	16,450.41	16,182.63	15,663.87
Services	66,212.84	4,339.73	30,418.04	101,075.08	53,015.95	46,142.18	52,487.05	57,334.65
Capital Outlay			32,706.36			40,297.99		(412.00)
Other Outgo					7,782.00			
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	160,778.34	105,508.08	444,388.34	472,227.76	430,974.34	450,447.84	414,259.45	416,497.06
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury	3,900.00							
Accounts Receivable	409,401.00	47,828.60	7,055.80	12,116.34	7,736.14	(356.23)		41,262.00
Due From Other Funds	20,177.00							
Stores								
Prepaid Expenditures	2,037.00				(2,933.32)			
Other Current Assets	1,018.00							
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	435,515.00	47,828.60	7,055.80	12,116.34	4,802.82	(356.23)	0.00	41,262.00
Liabilities and Deferred Inflows								
Accounts Payable	329,542.00	130,026.61	(30,182.74)	27,572.73	(27,825.71)	(19,386.67)	441.57	9,858.82
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	329,542.00	130,026.61	(30,182.74)	27,572.73	(27,825.71)	(19,386.67)	441.57	9,858.82
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	105,973.00	(82,198.01)	37,218.54	(15,456.39)	32,628.53	19,030.44	(441.57)	31,403.18
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	51,082.21	50,651.24	(32,584.83)	(185,972.81)	(344,875.10)	539,895.62	376,133.23	(193,655.18)
<b>F. ENDING CASH (A + E)</b>	3,596,798.24	3,647,409.48	3,614,824.65	3,427,851.84	3,082,876.14	3,622,771.76	3,998,904.99	3,805,046.81
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS.</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
<b>A. BEGINNING CASH</b>								
B. RECEIPTS	3,805,046.81	3,633,454.81	4,353,524.81	4,563,729.85				
LCFF/Revenue Limit Sources								
8010-8019	225,000.00	92,154.00	92,154.00	224,999.67			1,963,321.00	1,963,321.00
8020-8079		550,000.00	483,607.07	142,550.00	51,811.00		2,546,246.00	2,546,246.00
Miscellaneous Funds								
8090-8099		434,500.00	35,906.97		20,000.00		610,882.00	610,882.00
8100-8299		20,154.00	3,275.00	119,336.09	327,721.00		726,894.00	726,894.00
8300-8599	1,500.00	1,000.00	1,000.00	69,671.90	7,036.00		223,161.00	223,161.00
8600-8799								
8910-8929								
8930-8979	247,194.00	1,097,808.00	615,943.04	556,557.66	406,368.00	0.00	6,070,504.00	6,070,504.00
<b>C. DISBURSEMENTS</b>								
1000-1999	179,000.00	179,000.00	179,000.00	187,378.61			1,843,277.00	1,843,277.00
2000-2999	66,000.00	66,000.00	66,000.00	104,939.42			772,981.00	772,981.00
3000-3999	104,000.00	104,000.00	104,000.00	125,706.03	77,106.00		1,197,814.00	1,197,814.00
4000-4999	15,000.00	15,000.00	15,000.00	45,000.00	93,295.60		315,015.00	315,015.00
5000-5999	55,000.00	55,000.00	63,000.00	185,000.00	271,791.68		1,040,817.00	1,040,817.00
6000-6599				72,000.00	320,800.65		465,805.00	465,805.00
7000-7499	41,048.00			56,137.00	97,080.00		104,450.00	104,450.00
7600-7629					275,000.00		372,185.00	372,185.00
7630-7699	460,048.00	419,000.00	427,000.00	776,161.06	1,136,073.93	0.00	6,112,344.00	6,112,344.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
9111-9199							0.00	
9200-9299	41,262.00	41,262.00	41,262.00	41,262.00			408,640.95	
9310							20,177.32	
9320							0.00	
9330							(1,915.32)	
9340							0.00	
9490	41,262.00	41,262.00	41,262.00	41,262.00	0.00	0.00	426,902.95	
<b>Liabilities and Deferred Inflows</b>								
9500-9599							254,056.46	
9610							0.00	
9640							0.00	
9650							0.00	
9690	0.00	0.00	0.00	0.00	0.00	0.00	254,056.46	
<b>Nonoperating</b>								
9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>								
E. NET INCREASE/DECREASE (B - C + D)	(171,592.00)	720,070.00	230,205.04	(178,341.40)	(728,705.93)	0.00	131,006.49	(41,840.00)
F. ENDING CASH (A + E)	3,633,454.81	4,353,524.81	4,563,729.85	4,405,388.45				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
TOTAL							3,676,682.52	

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 29,920.00
- 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. 167,000.00
  - 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.

Business Services provided by Sierra COE.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,784,152.00

**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) 5.20%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	252,887.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	38,892.00
3. 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)	39,686.97
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)	202.80
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)	331,668.77
9. Carry-Forward Adjustment (Part IV, Line F)	(179,598.38)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	152,070.39

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,819,899.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	468,790.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	191,331.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	67,947.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	228,152.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,308.00
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)	104,126.00
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)	723,524.03
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)	3,697.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	158,003.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,819,777.23

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 6.88%

**D. Preliminary Proposed Indirect Cost Rate**

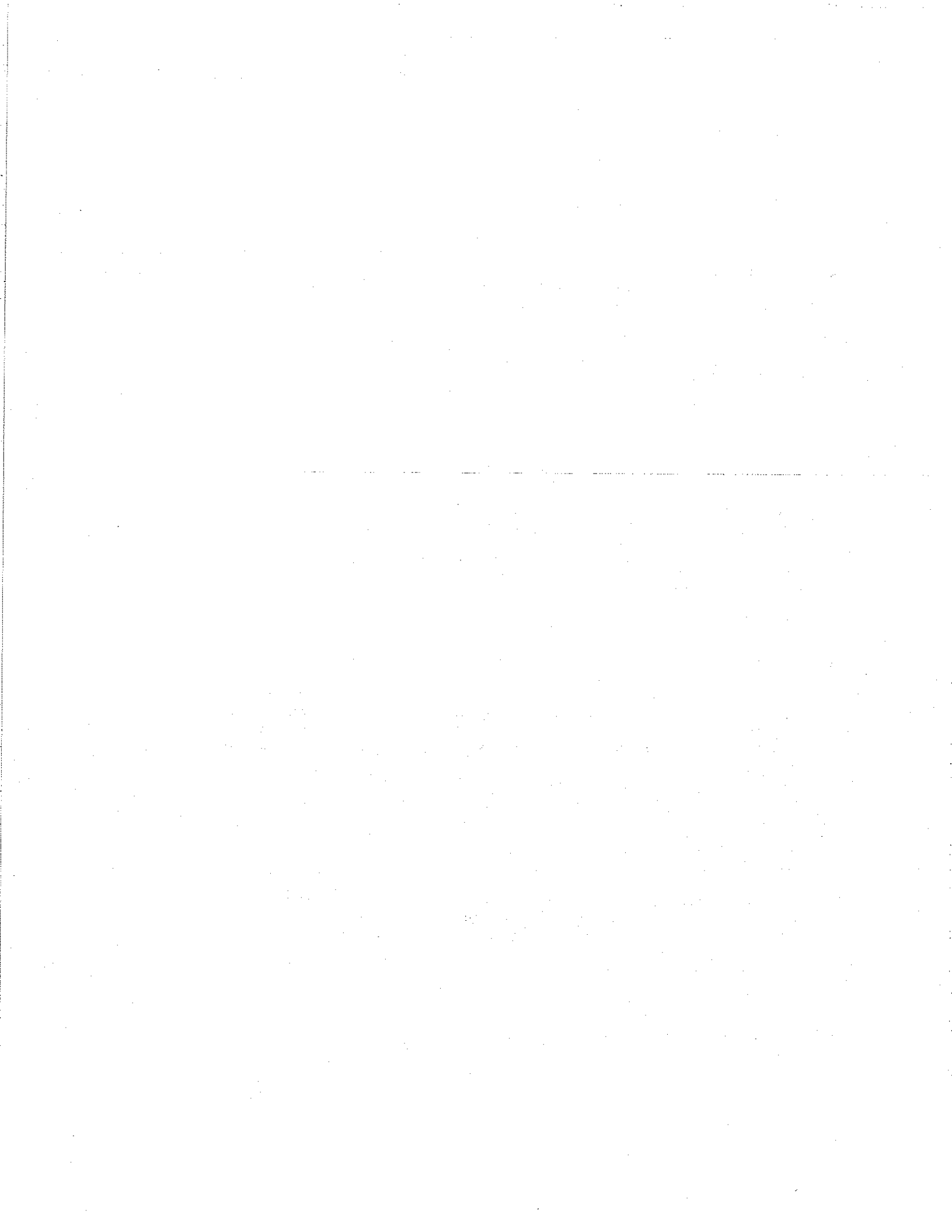
(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ia/ic/](http://www.cde.ca.gov/fg/ia/ic/))  
(Line A10 divided by Line B18) 3.16%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>331,668.77</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(115,238.09)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(156,486.13)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.76%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.97%) times Part III, Line B18); zero if positive	<u>(179,598.38)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(179,598.38)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.16%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-89,799.19) is applied to the current year calculation and the remainder (\$-89,799.19) is deferred to one or more future years:	<u>5.02%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-59,866.13) is applied to the current year calculation and the remainder (\$-119,732.25) is deferred to one or more future years:	<u>5.64%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(179,598.38)</u>



Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,112,344.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	252,040.00
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	425,505.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	372,185.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	167,209.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				964,899.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	56,137.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				4,951,542.00

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		365.19
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,558.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,477,865.48	12,214.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,477,865.48	12,214.25
B. Required effort (Line A.2 times 90%)	4,030,078.93	10,992.83
C. Current year expenditures (Line I.E and Line II.B)	4,951,542.00	13,558.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 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.



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.

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A6 and C9)		
Current Year (2015-16)	371.89	365.00	-1.9%	Met
1st Subsequent Year (2016-17)	366.36	357.00	-2.6%	Not Met
2nd Subsequent Year (2017-18)	369.19	380.00	-2.5%	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 first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

First Interim included County program of Out-of-State Tuition ADA

**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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2015-16)	395	383	-3.0%	Not Met
1st Subsequent Year (2016-17)	386	376	-2.6%	Not Met
2nd Subsequent Year (2017-18)	389	379	-2.6%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

First Interim included County program of Out-of-State Tuition enrollment

**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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	364	379	96.0%
Second Prior Year (2013-14)	351	377	93.1%
First Prior Year (2014-15)	368	372	98.9%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	365	383	95.3%	Met
1st Subsequent Year (2016-17)	357	376	94.9%	Met
2nd Subsequent Year (2017-18)	360	379	95.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

**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 (2015-16)	4,462,143.00		
1st Subsequent Year (2016-17)	4,441,092.00	4,450,036.00	0.2%	Met
2nd Subsequent Year (2017-18)	4,567,984.00	4,547,232.00	-0.5%	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.

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	3,397,436.52	4,293,710.85	79.1%
Second Prior Year (2013-14)	3,314,802.10	4,769,522.61	69.5%
First Prior Year (2014-15)	3,358,322.01	4,556,101.91	73.7%
Historical Average Ratio:			74.1%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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):	70.1% to 78.1%	70.1% to 78.1%	70.1% to 78.1%

**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 (2015-16)	3,574,049.00	4,960,872.00	72.0%	Met
1st Subsequent Year (2016-17)	3,757,016.00	4,995,543.00	75.2%	Met
2nd Subsequent Year (2017-18)	3,862,907.00	5,081,822.00	76.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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 (2015-16)	610,538.00	610,882.00	0.1%	No
1st Subsequent Year (2016-17)	193,913.00	203,269.00	4.8%	No
2nd Subsequent Year (2017-18)	193,913.00	203,269.00	4.8%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2015-16)	734,870.00	726,894.00	-1.1%	No
1st Subsequent Year (2016-17)	286,980.00	286,980.00	0.0%	No
2nd Subsequent Year (2017-18)	288,009.00	288,009.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2015-16)	204,930.00	223,161.00	8.9%	Yes
1st Subsequent Year (2016-17)	182,177.00	182,177.00	0.0%	No
2nd Subsequent Year (2017-18)	185,099.00	185,099.00	0.0%	No

Explanation:  
(required if Yes)

New MOU with Feather River College (\$12,500 LHS Get Focused) and Received a grant from Sierra Schools Foundation (\$5,000 for DVL Greenhouse).

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2015-16)	330,848.00	315,015.00	-4.8%	No
1st Subsequent Year (2016-17)	272,266.00	269,044.00	-1.2%	No
2nd Subsequent Year (2017-18)	248,028.00	243,518.00	-1.8%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2015-16)	1,014,902.00	1,040,817.00	2.6%	No
1st Subsequent Year (2016-17)	952,420.00	958,954.00	0.7%	No
2nd Subsequent Year (2017-18)	953,207.00	958,941.00	0.6%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	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 (2015-16)	1,550,338.00	1,560,937.00	0.7%	Met
1st Subsequent Year (2016-17)	663,070.00	672,426.00	1.4%	Met
2nd Subsequent Year (2017-18)	667,021.00	676,377.00	1.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2015-16)	1,345,750.00	1,355,832.00	0.7%	Met
1st Subsequent Year (2016-17)	1,224,686.00	1,227,998.00	0.3%	Met
2nd Subsequent Year (2017-18)	1,201,235.00	1,202,459.00	0.1%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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 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%. 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	0.00	0.00	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:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- 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 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9):	51.6%	45.7%	39.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	17.2%	15.2%	13.2%

**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 (2015-16)	(30,605.00)	5,333,057.00	0.6%	Met
1st Subsequent Year (2016-17)	(551,346.00)	5,252,377.00	10.5%	Met
2nd Subsequent Year (2017-18)	(341,331.00)	5,141,431.00	6.6%	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 (2015-16)	3,609,811.00	Met
1st Subsequent Year (2016-17)	3,057,734.00	Met
2nd Subsequent Year (2017-18)	2,716,403.00	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 (2015-16)	4,405,388.45	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 and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$65,000 (greater of)	0	to 300
4% or \$65,000 (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	365	357	360
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?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,112,344.00	5,674,539.00	5,564,940.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,112,344.00	5,674,539.00	5,564,940.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	244,493.76	226,981.56	222,597.60
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	65,000.00	65,000.00	65,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	244,493.76	226,981.56	222,597.60

**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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	611,234.00	575,493.00	556,262.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,544,032.00	2,018,175.00	1,655,036.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,155,266.00	2,593,668.00	2,211,298.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	51.62%	45.71%	39.74%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>244,493.76</b>	<b>226,981.56</b>	<b>222,597.60</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)

3

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

Forest Reserve was reauthorized for 1516.

**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 (2015-16)	(75,999.00)	(76,358.00)	0.5%	359.00	Met
1st Subsequent Year (2016-17)	(80,227.00)	(74,737.00)	-6.8%	(5,490.00)	Met
2nd Subsequent Year (2017-18)	(81,658.00)	(76,168.00)	-6.7%	(5,490.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2015-16)	331,137.00	372,185.00	12.4%	41,048.00	Not Met
1st Subsequent Year (2016-17)	131,210.00	256,834.00	95.7%	125,624.00	Not Met
2nd Subsequent Year (2017-18)	57,111.00	59,609.00	4.4%	2,498.00	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. MET - Projected contributions 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)

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)

1516: Transfer out to Fund 35 to return excess of 60% State Facility Hardship funds received for LHS roof. Project officially closed out.	1617:
Transfer out to Fund 40, very rough estimate to reseal Loyaltan Elementary School roof of \$200,00	

- 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)

---

---

---

---

---

---

---

---

**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)  Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?  No

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, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted		16,725

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, 2015
<b>TOTAL:</b>				<b>16,725</b>

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	14,922	14,500	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>14,922</b>	<b>14,500</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>No</b>	<b>No</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. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since 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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	1,033,624.00	1,033,624.00
b. 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
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	133,535.00	133,535.00
1st Subsequent Year (2016-17)	133,535.00	133,535.00
2nd Subsequent Year (2017-18)	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 (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00

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

Current Year (2015-16)	40,014.00	40,014.00
1st Subsequent Year (2016-17)	112,563.00	78,595.00
2nd Subsequent Year (2017-18)	81,776.00	82,832.00

d. Number of retirees receiving OPEB benefits

Current Year (2015-16)	3	3
1st Subsequent Year (2016-17)	6	5
2nd Subsequent Year (2017-18)	5	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)

Yes
-----

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

No
----

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

--

2. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	39,472.00	39,472.00
b.	550,000.00	550,000.00

3. Self-Insurance Contributions  
a. Required contribution (funding) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	123,695.00	125,208.00
	123,491.00	131,755.00
	125,353.00	136,349.00

b. Amount contributed (funded) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

123,695.00	125,208.00
123,491.00	131,755.00
125,353.00	136,349.00

4. Comments:

Workman Comp JPA
------------------

**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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.1	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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**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?

--	--	--

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

--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**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.):


**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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	24.1	22.4	22.4	22.4

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  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

**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  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim 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:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

---

---

---

---

---

---

---

---

---

---

**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.

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	4.9	5.3	5.3	5.3

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.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			



**S9. Status of Other Funds**

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

---

**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 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)

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