

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

June 13, 2017

5:00 pm Closed Session

6:00 pm Regular Meeting

following the Sierra County Board of Education Meeting

Downieville School, 130 School St., Downieville, CA 95936

Videoconferencing available at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

In the case of a technological difficulty at either school site, videoconferencing will not be available.

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

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <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. PUBLIC COMMENT FOR CLOSED SESSION

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

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Business Manager Nona Griesert will move in to closed session to discuss the following item:

1. Government Code §54957.6, Conference with Labor Negotiators
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent
Employee Organizations:
Unrepresented Employees: Superintendent

F. RETURN TO OPEN SESSION

G. RECONVENE SIERRA COUNTY BOARD OF EDUCATION MEETING, Item H

H. REPORT OUT FROM CLOSED SESSION

I. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Graduation Activities
 - b. Presentation of Teaching and Learning/Professional Development Vision for the SPJUSD
 - c. Approved: Request for Allowance of Attendance Because of Emergency Conditions for Downieville Schools, Loyalton Schools**
 - d. Sierraville Nomination for Historical Registry**
 - e. Transportation Personnel Additional Duties

f. Interdistrict Variance Requests as follows:

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District
New	2017-2018	K	Washoe	Sierra
Renew	2017-2018	7	Washoe	Sierra
Renew	2017-2018	4	Sierra	Washoe
Renew	2017-2018	7	Sierra	Washoe
Renew	2017-2018	3	Sierra	Washoe
Renew	2017-2018	1	Sierra	Washoe
Renew	2017-2018	8	Sierra	Washoe
Renew	2017-2018	1	Sierra	Washoe
Renew	2017-2018	1	Sierra	Washoe
Renew	2017-2018	6	Sierra	Washoe
Renew	2017-2018	11	Sierra	Washoe
Renew	2017-2018	10	Sierra	Washoe

2. Business Report

- a. Account Object Summary-Balance from 07/01/16 to 4/30/17**
- b. Ninth Month Enrollments for the 2016-2017 School Year**
- c. CDE Second Interim Positive Certification Letter^^

3. Staff Reports (5 minutes)

4. Board Members' Report (5 minutes)

- a. Health & Welfare Insurance Report^^

5. 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)

- b. Current location
- c. Videoconference location

J. CONSENT CALENDAR

- 1. Approval of the minutes of the Regular Board meeting held May 9, 2017**
- 2. Approval of Board Report – Checks Dated 5/1/17 through 5/31/17**
- 3. Authorization for Superintendent to amend agreement with School Pathways, LLC**
- 4. Authorization for Superintendent to enter into an Agreement with School Services of California**
- 5. Approval of Joanna Haug, Site Tech Coordinator, Loyalton Elementary School, 2016-17 School Year
- 6. Approval of assignment of 2017-2018 Extra Duty Athletic Coaches**
- 7. Approval of assignment of 2017-2018 Extra Duty Non-Athletic positions**

K. ACTION ITEMS

1. Unfinished Business and General Orders

1617-188 Authorization to Enter into an Agreement with Dr. Merrill M. Grant, Superintendent, Term: 7/1/2017 to 6/30/2020

2. New Business

1617-189 Presentation and Board Decision related to Task Order #2/ SmartWatt Energy, Inc. for Downieville Boiler Project (MSA#152153)**

1617-190 Adoption of Resolution No. 16-011, Method of Absence Verification**
Roll Call Vote

1617-191 Adoption of the 2017-2018 Local Control and Accountability Plan** (Grant)

1617-192 Adoption of the 2017-2018 Budget and the Criteria & Standards Report** (Griesert)

1617-193 Approval of Assignment of Adrienne Anila, Mathematics Teacher, Loyalton High School, effective August 24, 2017, 1.0 FTE (Grant)

1617-194 Approval of Augustine Corcoran, Assigned to Loyalton High School, Social Science Teacher, effective August 24, 2017, 1.0 FTE (Grant)

1617-195 Authorization to fill Social Science Position, 1.0 FTE, Downieville School (Grant)

1617-196 Approval of Assignment of Katrina Bosworth, K-3 Teacher, Downieville School (Grant)

1617-197 Authorization to fill Transitional Kindergarten/Kindergarten Position, 1.0 FTE, Loyalton Elementary** (Grant)

1617-198 Authorization to fill Bus Driver Position, .35 FTE (Grant)

1617-199 Approval of Transportation Safety Plan, Revision, June, 2017** (Grant)

1617-200 Authorization for Superintendent to enter into Amendment No. 5 to Agreement No. 2009-30D with Sierra Transportation for the term 7/1/2017 to 6/30/2019** (Grant)

1617-201 Authorization for Superintendent to enter into an Agreement with Holy Family Parish**

1617-202 Approval of Expulsion Plan, Triennial Review* (backup provided by email and available online at sierracountyofficeofeducation.org) (Grant)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

1617-203 Board Policy/Administrative Regulation 1312.3, Uniform Complaint Procedures, revision^^

Sierra-Plumas Joint Unified School District
Governing Board Agenda
June 13, 2017

- 1617-204 Board Policy 1340, Access to District Records, revision^^
- 1617-205 Board Policy 2121, Superintendent's Contract, Revision^^
- 1617-206 Administrative Regulation 4112.22, Staff Teaching English Learners, revision^^
- 1617-207 Administrative Regulation 4161.1/4361.1, Personal Illness/Injury Leave, revision^^
- 1617-208 Administrative Regulation 4261.1, Personal Illness/Injury Leave, revision^^
- 1617-209 Approval of Board Policy 5030, Student Wellness, revision^^
- 1617-210 Board Policy 9012, Board Member Electronic Communications, revision^^

L. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on July 11, 2017, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
2. Suggested Agenda items

a. _____

M. ADJOURN



Dr. Merrill M. Grant, Superintendent

**enclosed

*handout

^^County agenda backup

Sierra-Plumas Joint Unified School District Department of Curriculum & Instruction

Vision and Mission

The Sierra-Plumas Joint Unified School District's Department of Curriculum & Instruction is dedicated to supporting the District's vision that all students can succeed academically, feel secure on their educational journey, and cultivate their curiosity towards the ultimate aim of being college and career ready.

The Curriculum and Instruction Department envisions students who are deeply engaged in their learning and who can analyze problems from many different angles and communicate effectively in a 21st Century world. It is committed to ensuring educators and leaders feel supported in their efforts to improve standards-based teaching and learning in an environment that celebrates transformational instructional practices that reach all students where they are academically, socially and emotionally.

The Department of Curriculum & Instruction's mission is to provide teachers with the time, resources, training and encouragement to meet their professional goals and continuous improvement as educators so as to transform the lives of their students through education.

This mission will be accomplished by:

1. Strengthening teaching capacity and leadership by providing time to plan successful lessons, assessing what works, and differentiating instruction.
2. Ensuring teachers receive the resources for collaboration to create priority standards that can be taught within a viable curriculum.
3. Creating teaching teams for collaboration, support and sharing transformational instructional practices and ways to create safe and secure learning environments.
4. Supporting teachers and students as they reflect on their learning for continual improvement and growth.

Sierra-Plumas Joint Unified School District

Vision, Mission, and Goals Curriculum & Instruction

A vision: Your ultimate goal, how you see our students learning and our teachers teaching in the future. It paints a picture of what we can become and guides the collective direction of our district's and our schools' commitment to academics, college and career-readiness, and instructional practices that work.

A mission: The 'how to' statement or action plan that helps districts or schools achieve their vision. Mission statements prompt change and growth. The mission is the touch point that can help a school determine whether what should be happening is in fact happening.

Vision	Mission	Values	Goals
Hope	Purpose	What we value	Collective Commitments
WHY	WHAT	HOW	HOW
Clarifies Our Priorities	Gives Us Direction	Defines who we are	Guides Our Behavior
<p><u>Our vision:</u></p> <p>Sierra-Plumas Joint Unified School district and its schools envision teachers who:</p> <ul style="list-style-type: none"> • Are experts in the craft of instruction and have deep knowledge of the content standards and how student growth and achievement are measured. • Are risk-takers in their instructional practices and are willing to be flexible with teaching strategies so as to engage all students. • Feel supported by the District and are given the time, curriculum and resources necessary to be effective teachers and stay current in their knowledge of state standards and instructional practices that work for the diversity of students they serve. <p>We envision students who:</p> <ul style="list-style-type: none"> • Are engaged in classroom activities and work purposefully and with intention to access the skills to become college and career ready. • Are seekers of new knowledge that builds on past learning and take risks to challenge themselves academically and professionally. • Can analyze a problem from many different angles using evidence and facts and solve it using different strategies. • Are able to access knowledge and communicate their ideas clearly in many forms: written, oral, numeric, artistic, and digital. • Feel that the schools and classrooms are safe spaces for the central goal of learning and academic growth. 	<p><u>Our mission:</u></p> <p>Sierra-Plumas Joint Unified School District and its schools provide teachers with the time, resources, training and encouragement to meet their professional goals, and continuous improvement as educators. Additionally, the Sierra-Plumas Joint Unified School District ensures that students and teachers possess high expectations around teaching and learning.</p>	<p><u>Our values:</u></p> <p>Students' success as scholars and as professionals</p> <p>The belief that all students can learn at high levels.</p> <p>Curriculum, teaching and learning are of high quality and serve diverse stakeholders of learners.</p> <p>Students feel safe in the school and classroom in order to access curriculum and grow as learners.</p>	<p><u>Our goals:</u></p> <ul style="list-style-type: none"> • Provide teachers with the time, training, and resources. • Create teaching teams for support and for communicating successes and challenges. • Ensure teachers collaborate to create priority standards that can be taught within a viable curriculum.



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

May 22, 2017

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

Dear Superintendent Grant:

Subject: Request for Allowance of Attendance Because of Emergency Conditions
(Fiscal Year 2016–2017), Form J-13A
Sierra-Plumas Joint Unified School District (Sierra Pass (Continuation),
Loyalton High, Loyalton Elementary)

Your request for six emergency days, January 9–11, and 20, 2017; February 10 and 21, 2017, has been approved. These school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 46200, 46201, 46207, and/or 46208.

We are enclosing your Request for Allowance of Attendance Because of Emergency Conditions, Form J-13A, for Sierra-Plumas Joint Unified School District and the above named schools.

If you have any questions regarding this approval, please contact the Principal Apportionment Section, by phone at 916-324-4541 or by e-mail at pase@cde.ca.gov.

Sincerely,

Peter Foggiato, Director
School Fiscal Services Division

PF:lg
Enclosure

Balances through May						Fiscal Year 2016/17
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,553,875.00	1,492,223.00	142,952.32	1,357,576.17	8,305.49-
1105	Per Diem - Same Day Travel		18.00		18.00	.00
1115	Extra Duty Hourly		8,760.00		5,340.00	3,420.00
1120	Certificated Substitutes	22,589.00	42,080.00		37,580.00	4,500.00
1300	Certificated Superv/Admin Sala	215,062.00	215,102.00	18,072.78	198,851.58	1,822.36-
1310	Teacher In Charge/Head Teacher	16,002.00	10,000.00	1,000.00	9,000.00	.00
1900	Other Certificated Salaries	38,115.00	38,115.00	3,239.80	35,637.80	762.60-
	Total for Object 1000	1,845,643.00	1,806,298.00	165,264.90	1,644,003.55	2,970.45-
2100	Instructional Aides Salaries	176,965.00	169,555.00	25,363.33	148,134.25	3,942.58-
2200	Classified Support Salaries	289,512.00	293,830.00	22,781.77	268,657.86	2,390.37
2201	Bus Driver	56,298.00	44,899.00	4,922.81	47,286.13	7,309.94-
2205	Per Diem - Same Day Travel		53.00		157.00	104.00-
2220	Classified Support Substitute	7,062.00	12,989.00		11,571.68	1,417.32
2300	Classified Sup/Admin Salaries	82,241.00	82,759.00	6,944.59	77,515.49	1,701.08-
2400	Clerical & Office Salaries	136,355.00	137,121.00	18,306.51	123,497.56	4,683.07-
2900	Other Classified Salaries	23,729.00	21,386.00	3,214.38	18,536.49	364.87-
	Total for Object 2000	772,162.00	762,592.00	81,533.39	695,356.46	14,297.85-
3101	State Teachers Retirement Syst	299,139.00	347,212.00	19,161.76	183,206.47	144,843.77
3102	State Teachers Retirement Syst	5,450.00	6,825.00	196.69	1,559.84	5,068.47
3201	Public Employees Retirement Sy	8,031.00	8,071.00	823.25	7,463.41	215.66-
3202	Public Employees Retirement Sy	84,436.00	85,384.00	7,732.67	78,612.83	961.50-
3212	Pers Pickup-Classified Employe	5,644.00	5,588.00	500.51	5,202.79	115.30-
3311	OASDI-Certificated Positions	4,963.00	5,151.00	340.03	4,227.71	583.26
3312	OASDI-Classified Positions	46,533.00	45,722.00	4,726.22	41,276.77	280.99-
3321	Medicare-Certificated Position	25,557.00	24,298.00	2,083.51	21,583.17	631.32
3322	Medicare-Classified Positions	11,112.00	10,776.00	1,136.86	9,849.52	210.38-
3401	Health & Welfare -Certificated	352,373.00	404,782.00	40,022.27	367,207.13	2,447.40-
3402	Health & Welfare-Classified Po	138,921.00	149,005.00	13,602.28	137,571.65	2,168.93-
3501	State Unemployment Insurance-C	1,340.00	947.00	82.64	1,628.12	763.76-
3502	State Unemployment Insurance-	541.00	390.00	40.76	340.84	8.40
3601	Workers' Compensation Insuranc	71,835.00	66,767.00	5,928.14	59,372.94	1,465.92
3602	Workers' Compensation Insuranc	29,823.00	28,366.00	3,048.49	25,986.22	668.71-
3901	Other Benefits, Certificated P	72,354.00	45,224.00		47,662.84	2,438.84-
3902	Other Benefits, Classified Pos		14,819.00		14,818.50	.50
	Total for Object 3000	1,158,052.00	1,249,327.00	99,426.08	1,007,570.75	142,330.17

Balances through May						Fiscal Year 2016/17
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	100,000.00	104,861.00		104,662.54	198.46
4200	Books Other Than Textbooks			5,376.12	88.64	5,464.76-
4300	Class Mat'l and Supplies	26,973.00	34,014.00	3,528.99	20,983.18	9,501.83
4301	Class Consumable Mat'l	5,000.00	5,000.00	369.43	9,678.43	5,047.86-
4302	Class Paper/Toner	9,500.00	9,500.00	900.58	8,858.91	259.49-
4305	Other Student M&S	21,825.00	23,515.00	1,719.97	15,905.45	5,889.58
4320	Custodial Grounds Supplies	42,495.00	42,495.00	7,974.37	42,053.25	7,532.62-
4330	Office Supplies	16,492.00	17,231.00	545.65	10,432.13	6,253.22
4350	Vehicle Maint. M&S	25,900.00	25,900.00	1,608.95	5,578.59	18,712.46
4351	Vehicle FUEL	25,525.00	25,525.00	13,447.56	15,569.05	3,491.61-
4400	Non-Capital Equipment (Up to \$	30,148.00	27,311.00	3,065.53	70,568.00	46,322.53-
	Total for Object 4000	303,858.00	315,352.00	38,537.15	304,378.17	27,563.32-
5100	Subagreement for Services	176,461.00	176,461.00	28,610.55	122,850.61	24,999.84
5200	Travel & Conferences	44,642.00	75,948.00	14,432.09	37,138.20	24,377.71
5300	Dues & Membership	1,327.00	6,068.00	206.80	8,973.80	3,112.60-
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		53,030.85	2,049.15
5510	Power	90,183.00	90,183.00	16,955.65	73,241.03	13.68-
5520	Garbage	12,813.00	12,813.00	2,502.56	4,239.16	6,071.28
5530	Water	64,350.00	64,350.00	24,599.94	35,400.06	4,350.00
5540	Propane	65,000.00	65,000.00	18,307.56	36,692.44	10,000.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	6,690.96	8,309.04	500.00
5600	Rentals, Leases & Repairs	94,512.00	106,450.00	38,054.66	44,944.40	23,450.94
5800	Services & Operating Expense	2,500.00	4,300.00	450.00	1,550.00	2,300.00
5810	Legal Expenses	7,078.00	7,078.00		11,998.50	4,920.50-
5812	Board Election Expense	2,500.00	2,500.00		323.78	2,176.22
5840	Audit Expense	17,000.00	17,000.00	7,700.00	9,300.00	.00
5860	Solid Waste Tax	12,161.00	12,161.00		10,794.84	1,366.16
5890	Contracts/Service	437,634.00	447,395.00	150,728.04	286,947.31	9,719.65
5899	SCOE Interagency Reimburse			4,584.52	6,655.03	11,239.55-
5900	Communications	3,875.00	3,875.00		2,953.07	921.93
5910	Telephone-Monthly Service	17,252.00	17,252.00	2,733.23	4,128.39	10,390.38
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00			225.00
	Total for Object 5000	1,124,893.00	1,184,439.00	316,556.56	759,470.51	108,411.93
6200	Building & Improvements		114,545.00	134,582.07	45,156.93	65,194.00-
6400	Equipment	129,944.00	138,600.00		93,564.13	45,035.87

Balances through May						Fiscal Year 2016/17
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6500	Equipment Replacement	209,420.00	109,875.00	14,780.00		95,095.00
	Total for Object 6000	339,364.00	363,020.00	149,362.07	138,721.06	74,936.87
7110	Out-of-State Tuition	104,450.00	104,450.00		6,248.25-	110,698.25
7310	Direct Support/Indirect Costs					.00
7613	Transfer to State Sch Bldg Fun	200,000.00				.00
7616	Trans fr Gen Fund to Cafeteria	61,553.00	61,553.00			61,553.00
7619	Other Interfund Transfers Out	300,000.00	275,000.00			275,000.00
	Total for Object 7000	666,003.00	441,003.00	.00	6,248.25-	447,251.25
	Total for Fund 01 and Expense accounts	6,209,975.00	6,122,031.00	850,680.15	4,543,252.25	728,098.60
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,610.00	69,751.00	10,414.80	62,219.35	2,883.15-
3202	Public Employees Retirement Sy	7,635.00	7,128.00	738.58	6,549.26	159.84-
3312	OASDI-Classified Positions	4,377.00	3,937.00	606.76	3,508.80	178.56-
3322	Medicare-Classified Positions	1,024.00	919.00	141.89	820.63	43.52-
3402	Health & Welfare-Classified Po	13,840.00	13,773.00	1,384.04	12,388.70	.26
3502	State Unemployment Insurance-	49.00	35.00	5.21	31.09	1.30-
3602	Workers' Compensation Insuranc	2,746.00	2,468.00	380.53	2,200.48	113.01-
	Total for Object 3000	29,671.00	28,260.00	3,257.01	25,498.96	495.97-
4340	Food Service	7,924.00	9,011.00	958.92	4,237.94	3,814.14
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	6,894.43	46,258.67	7,395.10-
	Total for Object 4000	58,682.00	59,769.00	7,853.35	50,496.61	1,419.04
5200	Travel & Conferences		710.00		1,473.61	763.61-
5600	Rentals, Leases & Repairs	2,279.00	2,800.00		3,672.07	872.07-
5800	Services & Operating Expense	1,256.00	1,256.00	21.28	288.28	946.44
5890	Contracts/Servic	800.00	800.00		264.00	536.00
5900	Communications	121.00	421.00		288.63	132.37
	Total for Object 5000	4,456.00	5,987.00	21.28	5,986.59	20.87-
	Total for Fund 13 and Expense accounts	163,419.00	163,767.00	21,546.44	144,201.51	1,980.95-
Fund 40 - Dist Build						
6200	Building & Improvements	300,000.00	75,000.00			75,000.00
6500	Equipment Replacement	200,000.00	200,000.00			200,000.00

Balances through May		Fiscal Year 2016/17				
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 40, Expense accounts and Object 6000		500,000.00	275,000.00	.00	.00	275,000.00
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
Total for Fund 73, Expense accounts and Object 5000		6,000.00	6,000.00	.00	.00	6,000.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		6,879,394.00	6,566,798.00	872,226.59	4,687,453.76	1,007,117.65

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

May 9, 2017

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118
Teleconferenced to Downieville School, 130 School St., Downieville, CA 95936

A. CALL TO ORDER

President MOORE called the meeting to order at 6:24 pm

B. ROLL CALL

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

ABSENT: None

VACANT: None

C. APPROVAL OF THE AGENDA as amended (Item 1617-182 pulled)

DRISCOLL/WRIGHT

5/0

D. INFORMATION / DISCUSSION ITEMS

1. Superintendent's Report
 - a. CAASPP Update
 - b. Facilities
 - SmartWatt – lighting retrofit, beginning at DVL
 - Downieville Boiler - application process to DGS initialized
2. Business Report
 - a. Account Object Summary-Balance from 07/01/16 to 4/30/17
 - b. Eighth Month Enrollments for the 2016-2017 School Year
3. Staff Reports (5 minutes)

Dr. Grant, Downieville Site Administrator, Katrina Bosworth interviewed for the K-4 teaching position and pending board approval, was offered the job
Tom Jones, Loyalton High School Site Administrator, spoke on testing; Next Gen Science Testing next year; AP testing in progress; Hiring: Math position, Andrea Ceresola, Loyalton Elementary School Site Administrator, Science Fair, Kindergarten Round Up (33 registered), Lava Beds trip, Forest Service Poster Contest, Bee Workshop, Book Fair, Testing on May 23
4. Board Members' Report (5 minutes)

WRIGHT: Open House at Downieville was a success
HALL: Took students to Grizzly's prom; took students to Nevada Union for a play.

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 9, 2017

MOORE: Visited Loyalton High and Elementary

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

A. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held April 11, 2017
 2. Approval of Board Report – Checks Dated 4/1/17 through 4/30/17
 3. Review of BP/AR/E 5116.1, Intradistrict Open Enrollment (The Board shall annually review this policy. Education Code 35160.5, 48980)
 4. Authorization for Out of State Travel/Conference Request to Salt Lake City, Utah, for Stephen Fillo, Downieville High School teacher
 5. Authorization to enter into a Memorandum of Understanding between Sierra-Plumas Joint Unified School District and Sierra County Office of Education, #2018-01D*
 6. Authorization for Superintendent to enter into 1) Tuition Agreement to Attend Washoe County School District and 2) Tuition Agreement for Washoe County School District Students to Attend School in an Adjoining District
 7. Approval of 2017-2018 Designation of CIF Representatives to League
 - o Steve Fillo, Downieville High School
 - o Katie Campbell, Tom Jones and Brad Campbell, Loyalton High School
- HALL/DRISCOLL
5/0

B. ACTION ITEMS

1. New Business

- 1617-166 Acceptance of Letter of Retirement from Joanne Nunes, Loyalton High School Teacher
DRISCOLL motioned to accept Mrs. Nunes' letter of resignation with regret HALL
seconded
5/0
- 1617-167 Authorization to fill 1.0 FTE social science teacher, Loyalton High School
DRISCOLL/HALL
5/0
- 1617-168 Approval of Assignment of Michelle Clemo, .88 FTE Instructional Aide,
Loyalton Elementary, effective April 25, 2017
WRIGHT/HALL
5/0

PUBLIC HEARING-LCAP

- 1617-169 Public Hearing opened at 6:49 pm to receive public comment on the Proposed
2017-18 Local Control and Accountability Plan and closed without comment.

PUBLIC HEARING-SCOE Budget

Sierra-Plumas Joint Unified School District
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May 9, 2017

1617-170 Public Hearing opened at 6:50 pm to receive public comment on the 2017-18 Proposed Budget and closed without comment

PUBLIC HEARING-Proposition 30, Education Protection Account

1617-171 Public Hearing opened at 6:51 to receive public comment on the use of Proposition 30 funding for 2017-2018 and closed without comment

1617-172 PUBLIC HEARING-Collective Bargaining Disclosure Statement opened at 6:52 and closed without comment. This is an opportunity for members of the public to directly address the governing board on the Collective Bargaining Agreement, Items 1617-173 through 178 listed on this Agenda under Action Items

1617-173 Presentation of Sierra-Plumas Classified Employees' Initial Proposal for the 2016-17 academic year. The presentation is identical to County meeting.

1617-174 Completion of Bargaining Sierra-Plumas Teachers Association, 2016-2017 Negotiations
DRYDEN/HALL
5/0

1617-175 Completion of Bargaining, Administration, 2016-2017 Negotiations
DRYDEN motioned to agree to a 2% salary increase, effective July 2016 and a hard cap of \$17,536 on insurance for new hires/HALL seconded
5/0

1617-176 Completion of Bargaining, Classified Employees, 2016-2017 Negotiations
WRIGHT motioned to agree to a 2.5% salary increase, effective July 2016 and a hard cap of \$17,536 on insurance for new hires/HALL seconded
5/0

1617-177 Completion of Bargaining, Classified Management Employees, 2016-2017 Negotiations
DRISCOLL motioned to agree to a 2% salary increase, effective July 2016 and a hard cap of \$17,536 on insurance for new hires/HALL seconded
5/0

1617-178 Completion of Bargaining, Confidential Employees, 2016-2017 Negotiations
WRIGHT motioned to agree to a 2.5% salary increase, effective July 2016 and a hard cap of \$17,536 on insurance for new hires/HALL seconded
5/0

1617-179 Approval of Employment Addendum to Agreement with Dr. Merrill M. Grant, Superintendent
DRYDEN motioned to stay with existing contract but approve the one year extension (to year 2020).

Sierra-Plumas Joint Unified School District
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WRIGHT asked that this item be included for closed session for June 2017 board meeting and that an item representing the superintendent's contract be added to the June agenda.

DRYDEN withdrew her motion. No additional motion was made.

- 1617-180 Authorization for Certificated Employees to participate in up to three Staff Development Activities during 2017-18, designed by teachers for teachers pursuant to the provision of SB1193, at least six hours in length, to be compensated at the rate of \$200 per documented Staff Development Activity.
(SPTA Collective Bargaining Agreement Article 3.11)

DRYDEN/HALL
5/0

- 1617-181 Approval of 2017-18 Extra Duty Assignments
WRIGHT/HALL
5/0

- ~~1617-182 Authorization for Superintendent to enter into an Addendum to Agreement with
Sierra Transportation**~~

APPROVAL OF BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

WRIGHT motioned that 1617-183 through and including 187 be approved.

DRYDEN seconded.

5/0

- 1617-183 Board Policy 4034, School/Office Closure Due to Emergency Conditions
(New)
- 1617-184 Exhibit 5145.6, Parental Notifications, revision
- 1617-185 Board Policy 6111, School Calendar, revision
- 1617-186 Board Policy 6144, Controversial Issues, revision
- 1617-187 Board Policy and Administrative Regulation 6174, Education for English Learners, revision

C. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on June 13, 2017, at Downieville School, 130 School St., Downieville, CA 95936, beginning with Closed Session, as needed, at 5:00 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
2. Suggested Agenda items
 - a. Superintendent's Contract (sewesClosed Session)

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
May 9, 2017

D. ADJOURN at 7:11 pm

WRIGHT/HALL
5/0

Allen Wright, Clerk

Dr. Merrill M. Grant, Superintendent

ENROLLMENT BY SCHOOL MONTH 2016-2017

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2015-2016	181	63	87	22	21	9	included in site #	383
1st Day 2016-2017	177	57	97	26	23	1	included in site #	381
2016 CALPADS	173	→	155	23	23	2	included in site #	376

Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
September 1	179	57	97	23	23	3	included in site #	382
October 2	176	59	98	23	24	3	included in site #	383
November 3	173	60	98	23	23	3	included in site #	380
December 4	173	60	98	23	23	3	included in site #	380
January 5	177	59	98	22	24	3	included in site #	383
February 6	178	59	100	24	23	3	included in site #	387
March 7	178	59	99	24	23	3	included in site #	386
April 8	178	60	99	24	23	3	included in site #	387
May 9	179	60	97	25	23	4	included in site #	388
June 10							included in site #	

2015-16	S-PJUSD	SCOE	Washoe
P2 ADA	362.36	0	11.26
2016-17	S-PJUSD	SCOE	Washoe
P1 ADA	360.66	1.73	14.87
P2 ADA	361.33	1.70	15.00

Enrollment difference from June 10, 2016, to

May 19, 2017: +5

Long Term ISP:
LES 9
LHS 3

SCOE P-2:
Extended Year .85
Special Day Class .85

Checks Dated 05/01/2017 through 05/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081584	05/10/2017	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		101.56
00081585	05/10/2017	AT&T	01-5890	PHONE SERVICES ALL SITES	35.51	
			01-5899	PHONE SERVICES ALL SITES	18.53	
			01-5910	PHONE SERVICES ALL SITES	377.67	431.71
00081586	05/10/2017	B & C TRUEVALUE HOME CENTER	01-4320	Maintenance Supplies		15.11
00081587	05/10/2017	BEHAVIOR CONSULTANTS INTERNATI ONAL	01-5890	PBIS TRAINING		320.00
00081588	05/10/2017	REID BRACHER	01-5890	REIMBURSE FINGERPRINTING		25.00
00081589	05/10/2017	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
00081590	05/10/2017	MICHELLE CLEMO	01-5200	BUS DRIVER TRAINING		46.01
00081591	05/10/2017	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		40.00
00081592	05/10/2017	GOLD COUNTRY DISTRIBUTORS	13-4340	FOOD AND SUPPLIES	26.89	
			13-4700	FOOD AND SUPPLIES	888.35	915.24
00081593	05/10/2017	GRAINGER, INC.	01-4320	HEATER REPAIR	241.27	
				LES Bathroom Fan	149.23	390.50
00081594	05/10/2017	MERRILL GRANT	01-5200	MILEAGE	375.57	
				REIMBURSEMENT	20.20	
			01-5890	REIMBURSEMENT	15.00	410.77
00081595	05/10/2017	CAROLINE GRIFFIN	01-4350	Reimbursment for Service on Ag Truck	139.92	
			01-5200	Parking Pass Reimbursement	80.00	219.92
00081596	05/10/2017	HUNT & SONS, INC.	01-5590	Heating oil		571.62
00081597	05/10/2017	JOSTENS	01-4300	DIPLOMAS/COVERS		18.68
00081598	05/10/2017	K 12 MANAGEMENT INC.	01-5890	ISP PROGRAM		548.00
00081599	05/10/2017	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00081600	05/10/2017	LES SCHAWB TIRE CENTER	01-4350	VEHICLE SERVICE		83.09
00081601	05/10/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	5,115.80	
			01-5899	ELECTRIC - LOYALTON SITES	225.54	5,341.34
00081602	05/10/2017	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		159.70
00081603	05/10/2017	MADDEN PLUMBING & HEATING,INC.	01-5600	HVAC UNIT REPLACE		10,384.35
00081604	05/10/2017	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		568.88
00081605	05/10/2017	MIKE MOORE	01-5200	PER DIEM AND MILEAGE	26.75	
			76-9576	H/W REIMBURSEMENT	687.32	714.07
00081606	05/10/2017	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		55.00
				REGISTRATION		249.00
00081607	05/10/2017	ACSA REGION 1234	01-5200	Office/School Supplies		65.33
00081608	05/10/2017	OFFICE DEPOT	01-4330	Office/School Supplies		65.33
00081609	05/10/2017	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Estimated Electrical		2,288.94
00081610	05/10/2017	PLAZA TIRE & AUTO SERVICE	01-4350	Vehicles Maintenance		452.84

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 05/01/2017 through 05/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081611	05/10/2017	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		232.70
00081612	05/10/2017	DOWNIEVILLE PTO	01-5200	WASC RECEPTION/SNACKS		542.33
00081613	05/10/2017	QUILL CORPORATION	01-4330	OFFICE SUPPLIES		282.39
00081614	05/10/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	132.49	
				COPIER MAINT. LHS/LES	405.95	
			01-5899	COPIER AGREEMENT	22.76	561.20
00081615	05/10/2017	REED'S LOCKSMITHING, INC.	01-4320	KEYS		13.61
00081616	05/10/2017	SCHOOL OUTFITTERS	01-4400	SCIENCE ROOM FURNITURE		2,330.79
00081617	05/10/2017	SCHOOL SPECIALTY	01-4320	Cafe posting boards	165.37	
				WHITEBOARD CLEANER	81.47	246.84
00081618	05/10/2017	SEQUOIA FLORAL INTERNATIONAL	01-4300	Floral Supplies		165.49
00081619	05/10/2017	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		81.40
00081620	05/10/2017	SIERRA COUNTY PUBLIC WORKS	01-5890	SNOW REMOVAL		1,231.12
00081621	05/10/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00081622	05/10/2017	SIERRA HARDWARE	01-4320	Misc Supplies		57.96
00081623	05/10/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	49.32	
				MAINT. SUPPLIES	36.20	
			01-4330	Maintenance supplies	7.50	
			01-5600	SHED PROJECT	127.32	220.34
00081624	05/10/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		30.00
00081625	05/10/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	12,621.64	
			01-5890	TRANSPORTATION	2,083.31	14,704.95
00081626	05/10/2017	SMARTWATT ENERGY, INC	01-6200	LIGHTING	14,553.67	
			01-9515	LIGHTING	727.68-	13,825.99
00081627	05/10/2017	STAPLES ADVANTAGE	01-5890	MEMBERSHIP FEE	240.51	
			01-5899	MEMBERSHIP FEE	80.17	320.68
00081628	05/10/2017	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		64.00
00081629	05/10/2017	CATA	01-5200	CATA Summer Conference		396.00
00081630	05/10/2017	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		123.00
00081631	05/10/2017	TRI COUNTY SCHOOLS INS. GR.	01-9535	MAY 2017 HEALTH INSURANCE	11,805.00	
			76-9576	MAY 2017 HEALTH INSURANCE	64,836.66	76,641.66
00081632	05/10/2017	U.S. BANK	01-4300	Adobe Creative Cloud	59.98	
				INSTRUCTIONAL SUPPLIES	65.95	
				jump ropes	56.33	
			01-4301	Classroom Supplies	10.71	
				SCIENCE SUPPLIES	20.37	

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 05/01/2017 through 05/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount	
00081632	05/10/2017	U.S. BANK	01-4301	Supplies	23.87		
			01-4320	BUS DRIVER PORTFOLIO	28.38		
			01-4330	ADOBE PRO SUBSCRIPTION	11.24		
				OFFICE SUPPLIES	275.70		
				WEBSITE/DOMAIN REG/ANTIVIRUS	10.94		
			01-4350	VEHICLE REPAIR	177.62		
			01-5200	POWERSCHOOL UNIVERSITY HOTEL	232.83		
			01-5890	RENEWAL EXCH.SPJUSD.ORG	629.97		
				WEBSITE/DOMAIN REG/ANTIVIRUS	9.05		
				ADOBE PRO SUBSCRIPTION	3.75		
	OFFICE SUPPLIES	207.83					
	RENEWAL EXCH.SPJUSD.ORG	209.99					
	VEHICLE REPAIR	532.87					
		Unpaid Sales Tax		18.41-	2,548.97		
00081633	05/10/2017	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	40.68		
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,203.15	1,243.83	
00081634	05/10/2017	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		116.90	
00081635	05/10/2017	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	1,457.35		
				Fuel for Field Trips	48.96		
				01-4351	BUS FUEL	1,506.48	
					Fuel for Maintenance	138.16	
			01-5200	Fuel	148.50		
			01-5899	FUEL FOR MAINTENANCE	9.09	3,308.54	
00081636	05/10/2017	ALLEN WRIGHT	01-5200	PER DIEM AND MILEAGE		6.69	
Total Number of Checks					53	147,786.10	

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	79,319.88
13	Cafeteria Fund	4	2,960.65
76	Warrant/Pass Though (payroll)	2	65,523.98
Total Number of Checks		53	147,804.51
Less Unpaid Sales Tax Liability			18.41
Net (Check Amount)			147,786.10

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



Access Agreement 2017-2018

School Pathways, LLC (Provider) hereby grants access to the following computer software products to Sierra-Plumas Joint Unified School District (Recipient) under the terms and conditions specified herein. In consideration for such access, Recipient agrees to pay the fees specified below and to comply with such terms and conditions. (A description of the computer software products may be found in the attached Description of Products and Services.)

Products / Services	Training	Auto Renew	Fees
ReportWriter	4 hours	Yes	Up to 50 students: \$150 / month 51-499 students: \$3.00 / student / month 500-999 students: \$2.90 / student / month

This Access Agreement shall be effective from July 1, 2017, or the last date signed by the parties below, whichever is later, (the Effective Date) through June 30, 2018. If "Auto Renew" is marked "yes" above, the Access Agreement shall automatically be renewed for successive periods of twelve (12) months, from July 1 through the following June 30, unless either party notifies the other in writing prior to the end of a given term of its desire not to renew.

As part of the Access Agreement, and at no additional cost, Recipient shall be entitled to training in the use of the selected product for up to the amounts of time specified above.

This Access Agreement is subject to all the terms and conditions specified in the General Terms and Conditions, a copy of which is attached hereto and incorporated herein as part of this Access Agreement. This Access Agreement is intended to supersede and replace all prior agreements between the parties covering any of the software products listed above, which prior agreements shall terminate on the Effective Date.

IN WITNESS WHEREOF, the parties hereto have executed this Access Agreement on the dates indicated below.

Sierra-Plumas Joint Unified School District

By: [Signature]
 Title: Superintendent

Date: 6/13/2017

School Pathways, LLC

By: _____
 Title: _____

Date: _____

AGREEMENT FOR SPECIAL SERVICES
Fiscal Budget Services

This is an agreement between the **SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as "Client," and **SCHOOL SERVICES OF CALIFORNIA, INC.**, hereinafter referred to as "Consultant," entered into as of July 1, 2017.

RECITALS

WHEREAS, the Client needs assistance regarding issues of school finance, legislation, school budgeting, and general fiscal issues; and

WHEREAS, the Consultant, is professionally and specially trained and competent to provide these services; and

WHEREAS, the authority for entering into this Agreement is contained in Section 53060 of the Government Code and such other provisions of California law as may be applicable;


NOW, THEREFORE, the parties to this Agreement do hereby mutually agree as follows:

1. Consultant agrees to perform such duties relating to issues of school finance, including:
 - a. Delivery of "one copy" of each edition of the *Fiscal Report* containing information on issues of school finance, budgets, or practices that impact school district fiscal policies, and one copy of the booklet *Analysis of the Governor's Proposals for the State Budget and K-12 Education*
 - b. Option of receiving information on Consultant's website regarding major school finance and policy issues
 - c. An analysis of all major school finance/fiscal legislation and reports on its legislative/executive branch progress
 - d. Eight (8) hours of service annually as the Client directs on fiscal issues, including: analysis of specific revenue or expenditure issues, analysis of specific legislative or regulatory issues, and a "quick query" service to provide telephone response to specific fiscal questions of the Client.

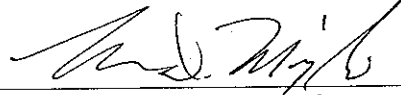
Services for which the base service hours may not be used, include: mandate questions, Client-specific economy, efficiency, or management consulting services, including, but not limited to, efficiency or management studies, demographic or school facility studies; special education studies; fiscal health analysis, and/or an in-depth budget review, direct collective bargaining or factfinding assistance; legislative representation or advocacy; fiscal analysis for purposes of collective bargaining, appearance as an expert witness, provision of depositions or declarations for district legal issues; major customized research projects or studies; or, on-site speeches or presentations.
 - e. Preliminary school district revenue calculation using the online tools available on the Consultant's website for use in determining the projected revenue funding level soon after the budget is adopted based on the major annual school finance legislation

- f. Participation at the Consultant's school finance conferences and workshops at the Consultant's client rate
2. The Client agrees to pay to Consultant for services rendered under this Agreement:
 - a. \$3,120 annually, plus expenses, or payable at \$260 per month, plus expenses, for the services listed in Item 1 above, upon billings from Consultant
 - b. For all requested services in excess of eight (8) direct service hours as indicated in Item 1d above in a 12-month period, the applicable hourly rate for the person(s) performing the services shall apply
 - c. "Hours" are defined as hours of direct service to the Client, as well as reasonable travel time to and from the Client's site
 - d. "Expenses" are defined as actual, out-of-pocket expenses, such as travel, meals, shipping, and duplication of materials
 3. The term of this contract shall be for the period of one year, beginning July 1, 2017, and terminating June 30, 2018. Agreement may be terminated prior to June 30, 2018 by either party on thirty (30) days' written notice. In the event that the Client elects to terminate services at the end of the Agreement, the Client shall give a 30-day written notice of nonrenewal. Consultant will provide continuing services for 90 days after the expiration date of the Agreement or until the Client provides written notice. The Client is responsible for these accrued charges and Consultant may bill these additional days. In case of cancellation, the Client shall be liable for any costs accrued to the date of cancellation under Item 2 above.
 4. It is expressly understood and agreed to by both parties that Consultant, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the Client.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as indicated below:

BY: 
Merrill M. Grant
Print Name
Superintendent
Job Title
Sierra-Plumas Joint Unified School District

DATE: June 13, 2017

BY: 
ROBERT D. MIYASHIRO
Vice President
School Services of California, Inc.

DATE: May 15, 2017

2017-2018 EXTRA DUTY ASSIGNMENTS Athletics

Position	Stipend	Personnel	Personnel	Personnel	Personnel
		<i>Downieville</i>	<i>LHS</i>	<i>LMS 7th/8th</i>	<i>LES K-6th</i>
<u>Coaching Assignments</u>					
Athletic Director - Loyalton High/\$2,500 per season x3/\$7,500 cap	7,500 cap		Katie Campbell		
Athletic Director – Downieville/\$500 per team or \$2,000 cap	2000 cap	Steve Fillo			
Athletic Director - Loyalton Elem Gr. 6,7,8	1000			Sheri Roen	
Varsity Football LHS	2000		Brad Campbell		
Assistant Varsity Football LHS	1500		Greg Marr		
Varsity Basketball - Boys	2000	Steven Fillo	Tim Lysen		
J.V. Basketball - Boys	2000				
Varsity Basketball - Girls	2000	Steve Fillo	Ben Davis		
J.V Basketball – Girls	2000		Stacey Hood		
7 th Grade Basketball – Boys	500			J. Armstrong	
8 th Grade Basketball – Boys	500			Dean Morgan	
7 th Grade Basketball - Girls	500			Sheri Roen	
8 th Grade Basketball – Girls	500				
7 th /8 th Gr COED Basketball	1500	Steve Fillo			
Boys Baseball	2000		Bryan Griffin		
Girls Softball	2000		Brad Campbell		
Varsity Volleyball - Girls	2000		Laraine Sei		
JV Volleyball Girls	1500		Anne Fassbender		
Track	2000		Sue Gressel		
Tennis	1500				
Cheerleading Advisor-Season	2000		Bre Whitley		
Physical Fitness Coordinator District-wide	500		← Cali Griffin District wide →		
Cross Country Coach	500				
Golf Coach			Greg Marr		

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CERTIFICATED PERSONNEL
2017-2018 Extra Duty Assignments

Position	Stipend	LES	LHS	DVL
WASC LEAD				
Loyalton High Self Study Visitation Year	\$2,000		C. Dorsey	
Downieville High Maintenance Year	\$500			M. McDermid
Site Technology Coordinator	\$1,500			
Loyalton Elementary		Joanna Haug		
Loyalton Junior/Senior High 7-12			B. Jaquez	
Downieville K-12				M. McDermid
Teacher-In-Charge per semester	\$1,000			
Loyalton Elementary		Joanna Haug		
Loyalton Junior/Senior High 7-12			B. Jaquez	
Downieville K-12				
Lead Teacher Downieville per month	\$1,000			R. Bolle
Response to Intervention				
Loyalton Junior High 7-8	\$500			
Loyalton Senior High 9-12	\$500			
Downieville K-12	\$500			R. Bolle
Loyalton Elementary	\$1,000	E. Folchi		
Friday Night Live Program Advisor				
Friday Night Live, Club Live, Friday, Night Kids			S. Gressel 7-8	
Loyalton Elementary, Loyalton High	\$2,000	E. Folchi	S. Gressel 9-12	
Downieville K-12	\$1,000			
				Tier 1=\$500
				Tier 2=\$1,000
				Tier 3=\$1,500
				Tier 4=\$2,000

TASK ORDER

Date: 05 June 2017

Task Order No. 2

This Task Order No. 2 (this "Task Order") entered into between:

Sierra-Plumas Joint Unified School District ("Owner")
PO Box 955-109 Beckwith Road
Loyalton, Ca 96118

And

SmartWatt Energy, Inc. ("SmartWatt")
3 Rosell Drive
Ballston Lake, NY 12019

Is made pursuant to that certain Master Services Agreement #152153 between the Parties made effective 15 June 2016 (the "MSA"),

The terms of the MSA are incorporated herein by this reference, and shall be fully binding and controlling as to the Parties, as if fully set forth herein. Capitalized terms used but undefined herein shall have the meanings ascribed to them in the MSA.

The Project: This project involves Demolishing the existing equipment in the mechanical room and installing (2) new Bosch high efficiency condensing fuel oil boilers according to the DSA approved set of plans.

1. The Scope of Work to be performed pursuant to this Task Order:

SmartWatt will deliver a turn-key installation inclusive of Project Management, Site Supervision and Procurement of Material and Labor.

Scope of Services:

- A. Demolish and remove from site all necessary existing piping, pumps and boiler according to demolition plan on the drawings.
- B. Make all necessary piping modifications as per engineered drawings.
- C. Provide and install new circulation pumps, expansion tank and air separator per schedule on engineered drawings.
- D. Pour (2) new equipment pads according to drawing specifications.
- E. Provide and install (2) new Bosch condensing fuel oil boilers according to schedule on drawings.

- F. Install all mounting bolts and seismic anchors according to drawings.
- G. Replace existing boiler exhaust vent pipe with piping specified on drawings.
- H. Provide factory start-up, testing and adjustment of the new systems. Instruct owner's designated operators on the operation and maintenance of the new equipment.
- I. Provide and install all new fuel piping and components required to make system operational.
- J. Provide and install all new pipe insulation as required by California title 24.
- K. Complete Required DSA and close out and certification process.

2. Compensation and Payment:

Payment for the Work is to be a fixed price (the "Fixed Price") in the amount of .

Within twenty (20) days from the date of execution of this Task Order, SmartWatt shall submit to Owner a schedule of values apportioned to the various divisions or phases of the Work. Each line item contained in the schedule of values shall be assigned a monetary price such that the total of all items shall equal the full amount of the Fixed Price.

Payment Applications are to be made monthly, and must be submitted on or before the 1st day of each month. If requested by Owner, SmartWatt shall submit partial lien waivers with each interim Payment Application.

The following exclusions shall apply to the Fixed Price:

- 1. DSA inspector or inspection fees
- 2. DSA lab or field testing fees

3. Work Schedule/Time.

- a. Estimated 20 weeks design, procurement, installation and commissioning.

4. Other Provisions.

The drawings and specifications produced under this Task Order are part of a design-build construction process where SmartWatt is both the designer and builder. SmartWatt assumes no design liability should the Owner and/or another contractor implement the project without SmartWatt acting as the prime contractor.

[Signature Page Immediately Follows]

Sierra-Plumas Joint Unified School District

SMARTWATT ENERGY, INC.

By: _____

By: _____

Name: Merrill M. Grant

Name: _____

Title: Superintendent

Title: _____

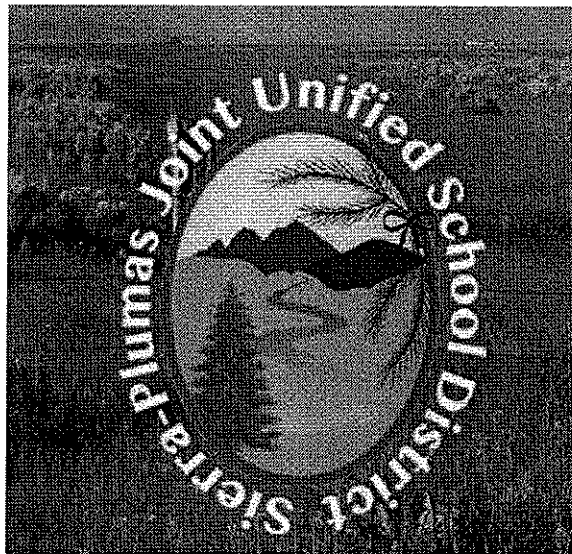
Date: June 13, 2017

Date: _____

Sierra – Plumas
Joint Unified School District

Prop 39 Investment Grade Audit (IGA) Report

June 1, 2017



SmartWatt
3835 Atherton Rd, Suite 6
Rocklin, CA 95677

smartwatt



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1.0 Approach and Scope

SmartWatt is pleased to provide this Investment Grade Audit Prop 39 Report to the Sierra-Plumas School District. The report provides an analysis of existing conditions, and recommended solutions to best maximize the energy savings going forward and tackle ongoing maintenance issues at the school. This analysis identifies the Savings to Investment Ratio (SIR) of the measures included in the IGA Report to make sure that it is above 1.01 and within the Prop 39 budget constraints.

Moving forward to the implementation phase of this Plan the following services will be available to Sierra-Plumas School District representatives.

- SmartWatt will employ and manage mechanical engineers and electrical installation technicians to design and build the school approved energy efficiency upgrade Prop 39 measures.
- SmartWatt Project Management will be available at all times during the installation of the projects.
- Pre-Installation Meeting. This meeting will be used to work out all of the installation details. Including staging areas, installation concerns and workflow process throughout the course of the project.
- Weekly or as needed meeting with SmartWatt Project Management during the installation of the project. These meeting will go over progress being made on the job, scheduling for upcoming days, and projections for completion of the project.
- Providing warranty documentation, EPA Certification, Disposal/Hazardous Waste Certificates, and the location, product specs, ordering codes, and warranty contact information for all installed products as applicable.

1.1 District Acknowledgments

SmartWatt would like to give special thanks to the faculty members and maintenance/operations staff at Sierra Plumas School District for facilitating the audit and providing all necessary information to help complete this report.

SmartWatt Staff Contacts		
Danny Birkholz Program Lead dbirkholz@smartwattinc.com	Matt Delp Project Development Manager mdelp@smartwattinc.com	Kim Wight Project Manager kwight@smartwattinc.com
Paul Arabadzhi Lighting Engineer II parabadzhi@smartwattinc.com	Stefanos Skouritakis Energy Engineer sskouritakis@smartwattinc.com	Taylor Edwards Lighting Engineer tedwards@smartwattinc.com

Table 1 – Staff Contacts

2.0 Sierra Plumas School Building Location

Sierra-Plumas Joint Unified School District is a public school district based in Sierra County, California, United States. The Sierra-Plumas Joint Unified School District serves all of Sierra County and the eastern quarter of Plumas Count and has a total enrollment of 377 students.

Site	Address	Sq. Ft
Downieville School	130 School St, Downieville, CA 95936	23,000

Table 2 – Downieville School building site

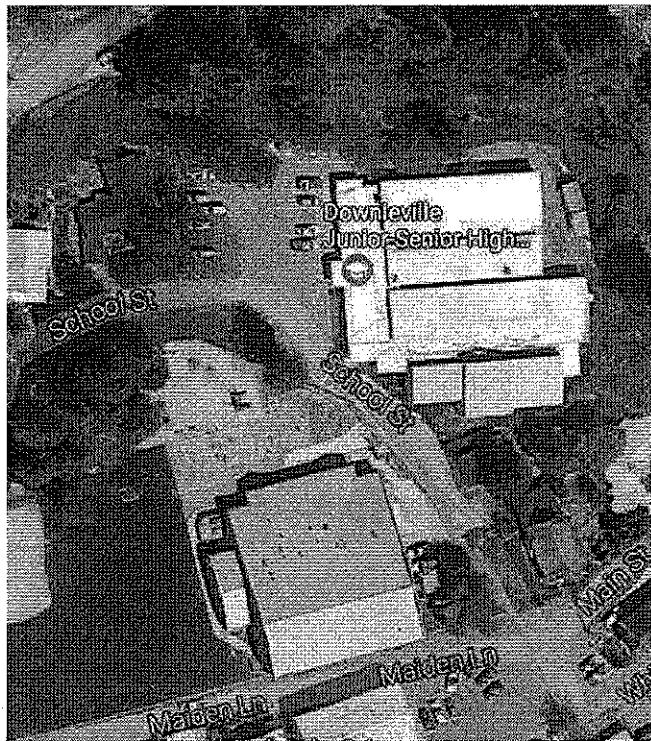


Figure 1 – Downieville School Campus Google Maps Photo

2.1 Utility Analysis

The annual energy expenditures for Downieville School District during June 2015 to May 2016 are listed in the following table.

Site	kWh	kWh Cost	Propane (gal)	Propane Cost	Diesel (gal)	Diesel Cost
Downieville School	104,784	\$22,305	4,973	\$5,315	2,168	\$4,801
Total Energy Cost		\$32,421				

Table 3 – Downieville School Energy Usage Baseline

3.0 Summary of Sierra Plumas JUSD Prop 39 Plan

The measures selected to both meet the Prop 39 budget of \$263,625 and exceed a Savings to Investment Ratio (SIR) of more than 1.01, as required by the California Energy Commission, are listed on the following table.

Facility Name	FIM Name	Budget	Annual Electricity Savings (kWh)	Annual Fuel Savings (gallons)	Annual Utility Savings (\$)	SIR
Downieville	Lighting Upgrade Interior	\$89,050	41,541	-	\$8,839	1.77
Downieville	Lighting Controls Interior	\$22,264	6,607	-	\$1,406	0.71
Downieville	Lighting Upgrade Exterior	\$3,547	6,364	-	\$1,354	5.74
Downieville	Boiler Replacement	\$148,764	-	347	\$768	0.56

Table 4- Prop 39 Energy Expenditure Plan (EEP)

	Cost (\$)	Annual Electricity Savings (kWh)	Annual Diesel Fuel Savings (gallons)	Annual Utility Savings	School Contribution	SIR
Total	\$263,625	54,512	347	\$11,600	TBD	1.05

Table 5- Expenditure Plan Cumulative Numbers

4.0 Lighting Upgrade: Downieville School

4.1 Existing Conditions

The existing interior lighting system is comprised of T8 and T12 fluorescent based pendant mount, Strip, Troffer and 1x4 fixtures with magnetic or electronic ballasts and incandescent screw in lamps.

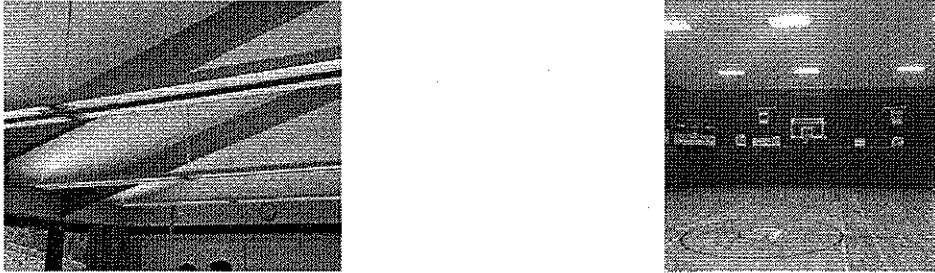


Figure 2 – Pendant Mount direct/indirect fixtures with T-12 lamps (left pic.), Metal Halide fixtures in the GYM (right pic.)

The exterior canopy fixtures and wallpacks are using incandescent and Metal Halide bulbs.

4.2 Recommended Improvements

SmartWatt will rebuild the existing T8 fluorescent fixtures with new LED 15 watt tubes by bypassing the existing ballast with direct wire installation. The T12 direct/indirect fixtures will be rebuilt with 59 watt LED T8 tubes and new instant ballast. The incandescent lamps will be relamped with new LED twist bulbs. The 2x2 surface mount Metal Halide box fixtures in the Gym will be replaced with new LED Surface Mounted Box fixtures. The exterior canopy fixtures will be relamped with LED lamps and the existing wallpack fixtures will be replaced with new LED wallpacks with integrated dimmable motion sensor.

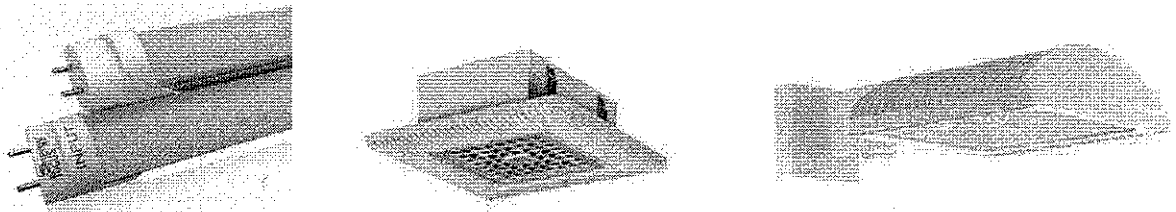


Figure 3 – Direct wire installation T8 LED tubes (left), LED surface mounted Box fixture (middle), LED Wallpack

Wireless motion lighting controls will be installed in specified rooms in the school.

SmartWatt’s Turnkey cost for Interior/Exterior lighting is \$114,545, which is \$316 less than the CEC approved budget of \$114,861.

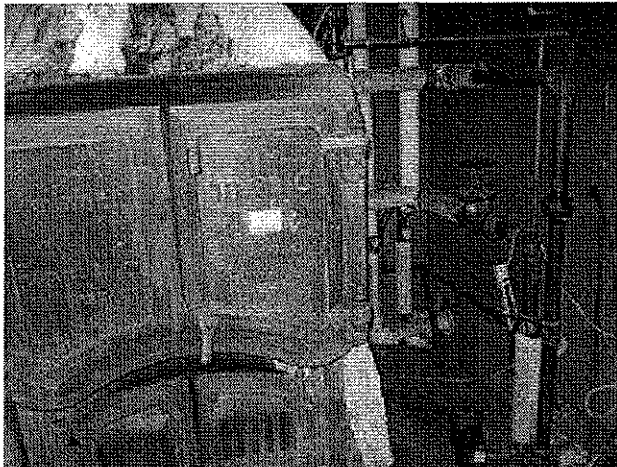
Lighting Task Order 3 Cost	\$114,545
CEC Approved Budget	\$114,861

5.0 HVAC Boiler Replacement: Downieville School

5.1 Existing Conditions

The school relies on a diesel-fueled boiler of more than 50 years old for providing heating by circulating hot water through the school's hydronic and Trane unit heaters. The boiler is a KEWANEE type "C" Hi-Firebox Welded 7L78 4X model with a total heating output of 1313 kBTU/hour.

The existing boiler requires excessive maintenance and is unreliable. In the winter of 2014/15 the boiler was inoperable for several weeks and heating was provided in classes using electric heaters. Therefore Smartwatt proposes to replace the existing boiler with 2 new high efficiency Diesel fueled condensing boilers.

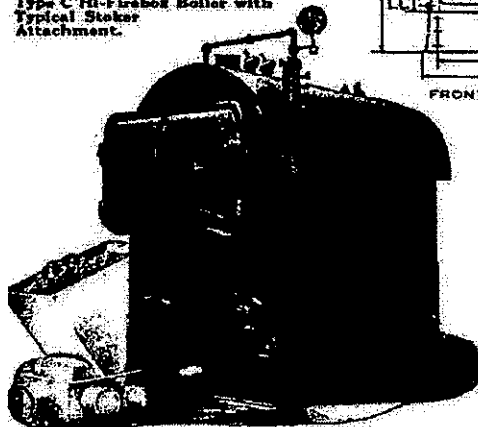
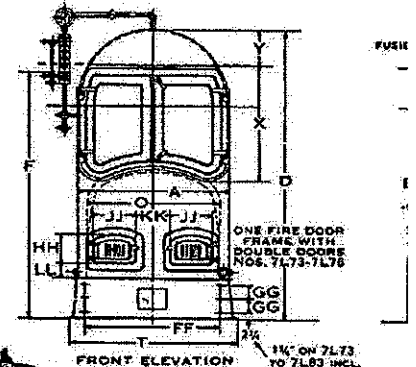


KEWANEE Type "C" Hi-Firebox Welded—7L70 Series For Oil, Gas or Stoker

The Kewanee Hi-Firebox boiler is built exactly right for stokers. This 7L70 series has long water legs providing the necessary height in firebox to comply with S.H.B.I. code for stoker firing.

Type "C" high operating efficiency insures life-long economy with any Oil, Gas or Stoker equipment. 27L70 Series Hi-Firebox is built with grates for hand-fired coal.

Type C Hi-Firebox Boiler with Typical Stoker Attachment.



7L70 Series conforms to A.S.M boiler construction code for 15 lbs. for rating with the Industry Steam Practice approved by the Steel Men Boiler Institute in cooperation with U.S. Department of Commerce Recommendation R-157.

In the Kewanee Process of Corrosion Type "C" Crown Sheets not the slightest reduction in metal thickness is discernible by micrometer measurements.

Note 1. Manhole furnished on models 7L82 and larger.

Equipment: Steel base and panels have 8 1/2 x 11 1/2 front and 7L70 "C" may be fitted at face.

Trimming for steam only: S with water gauge, glass and coc

Note 2. Average firebox height complies with S.H.B.I. code.

Figure 4 – Photo of the existing boiler system (left), screenshot of the existing boiler's manual (right)

5.2 Recommended Improvements

SmartWatt proposes replacing the existing Diesel fueled boiler with two new Bosch condensing Diesel powered boilers of approximately 1,500 kBTU/hour total capacity and 95 AFUE efficiency. The benefit of staying with Diesel fuel versus switching to liquid propane is the cost savings with not having to change the fuel storage infrastructure and all the code requirements imposed by the DSA.

Condensing boiler technology is the most efficient, environmentally friendly form of fuel heating available today. Condensing technology recovers the condensation heat retained latently in flue gases – part of the energy that normally disappears up the chimney in other heating systems. Thanks to lower fuel consumption and lower heating costs condensing boilers usually pay for themselves in only few years.

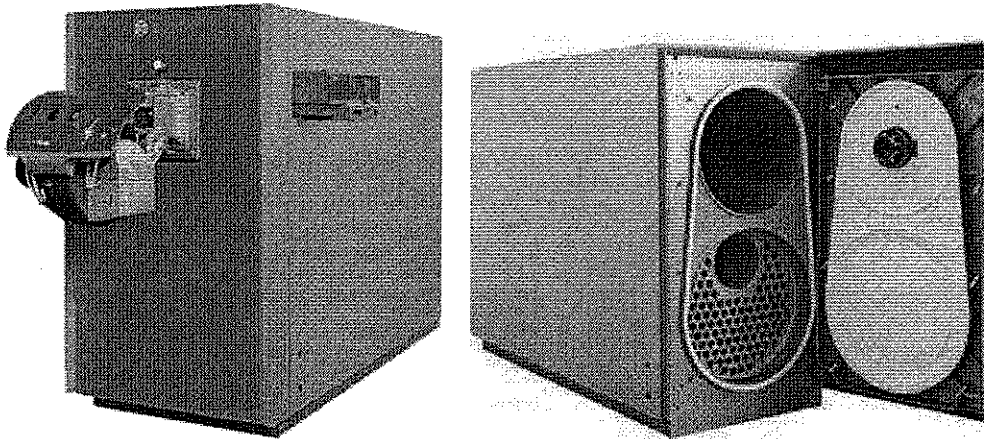


Figure 5 – Photos of the Proposed Buderus Boiler

A modulating burner and two return-water connections ensure high energy efficiency & low pollutant emissions. The SB Series Condensing Boilers are equipped with a two-staged or modulating forced-draft burner, and they achieve extremely low pollutant emissions. High- and low-temperature heating circuit returns to the boiler should be connected separately to achieve higher efficiencies and higher rates of condensation. Buderus condensing boilers are equipped with two return water connections, which allow for separate return flows and optimal efficiencies.

SmartWatt’s Turnkey cost for the boiler replacement is \$_____ Factoring in the Prop 39 funding of \$148,764 allocated for this measure would require a school out of pocket contribution of _____

Boiler Replacement Design Task Order 1	\$43,250
Boiler Replacement Task Order 2	
Boiler Replacement Prop 39 Budget	-\$148,764
School Out of Pocket Contribution	

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Resolution No. 16-011

METHOD OF ABSENCE VERIFICATION

WHEREAS, when a student returns to school after an absence, he/she must present satisfactory evidence verifying the reason for the absence; and

WHEREAS, absence due to illness or quarantine shall, in the first instance, be recorded on attendance accounting forms and in state school registers in the same manner as any other absence is recorded (5 CCR §422); and

WHEREAS, any other absence, excused or unexcused, shall be recorded in the attendance/student database using an appropriate symbol to identify classifications of absences; and

WHEREAS, the following methods may be used to verify student absences (S-PJUSD AR 5113):

1. Written note, fax, email or voice mail from parent/guardian or parent representative.
2. Conversation, in person or telephone, between the verifying employee and the student's parent/guardian. A written record shall be made, including student's name, date(s) absent, date of conversation, reason for absence, name of parent and name of verifying employee.
3. Visit to the student's home by the verifying employee or any other reasonable method which establishes the fact that the student was absent for the reasons stated. The employee shall document the verification and include the information specified in item #2 above.
4. Physician's Verification

WHEREAS, the California Code of Regulations, (5 CCR §421) states any of the following persons may verify an absence due to illness or quarantine:

1. A school or public health nurse.
2. An attendance supervisor.
3. A physician.
4. A principal.
5. A teacher.
6. Any other qualified employee of the district or of the county superintendent of schools assigned to make such verification.

THEREFORE, BE IT RESOLVED that the Sierra-Plumas Joint Unified School District Governing Board requires the above method for verification of absences, including those due to illness or quarantine.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board on June 13, 2017, as follows:

AYES:
NOES:
ABSENT:
ABSTAIN:

Allen Wright, Clerk

Sierra-Plumas Joint Unified School District
2017-2018 Budget
Presented June 13, 2017

Student Attendance/Enrollment

Attendance:	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 Proj	2018/2019 Proj	2019/2020 Proj
Downieville Elementary	29.17	27.55	21.29	21.98	22.98	22.98	21.46
Downieville Jr. High	5.74	6.77	8.62	9.94	9.92	4.92	6.92
Downieville Sr. High	13.86	11.54	11.35	11.69	13.30	15.12	16.15
Loyalton Elementary	165.24	168.11	169.86	168.07	209.33	214.36	201.95
Loyalton 7-8	42.58	49.22	60.97	56.04	59.80	47.01	48.79
Loyalton High	90.97	88.80	86.70	92.71	94.62	96.71	102.75
Sierra Pass – Continuation	3.49	4.20	3.67	1.70	1.93	1.93	2.57
District Total	351.05	356.19	362.46	361.34	411.88	403.03	400.59
Washoe Students ADA	13.34	11.36	12.24	15.00	15.00	15.00	13.67
Supplemental Percent (*2-yr rolling average) (**3-yr rolling average)	49.34%	46.86%	42.36%*	41.93%***	39.73%**	38.88%**	37.69%**
Enrollment	377	372	381	387	420	420	415

REVENUE

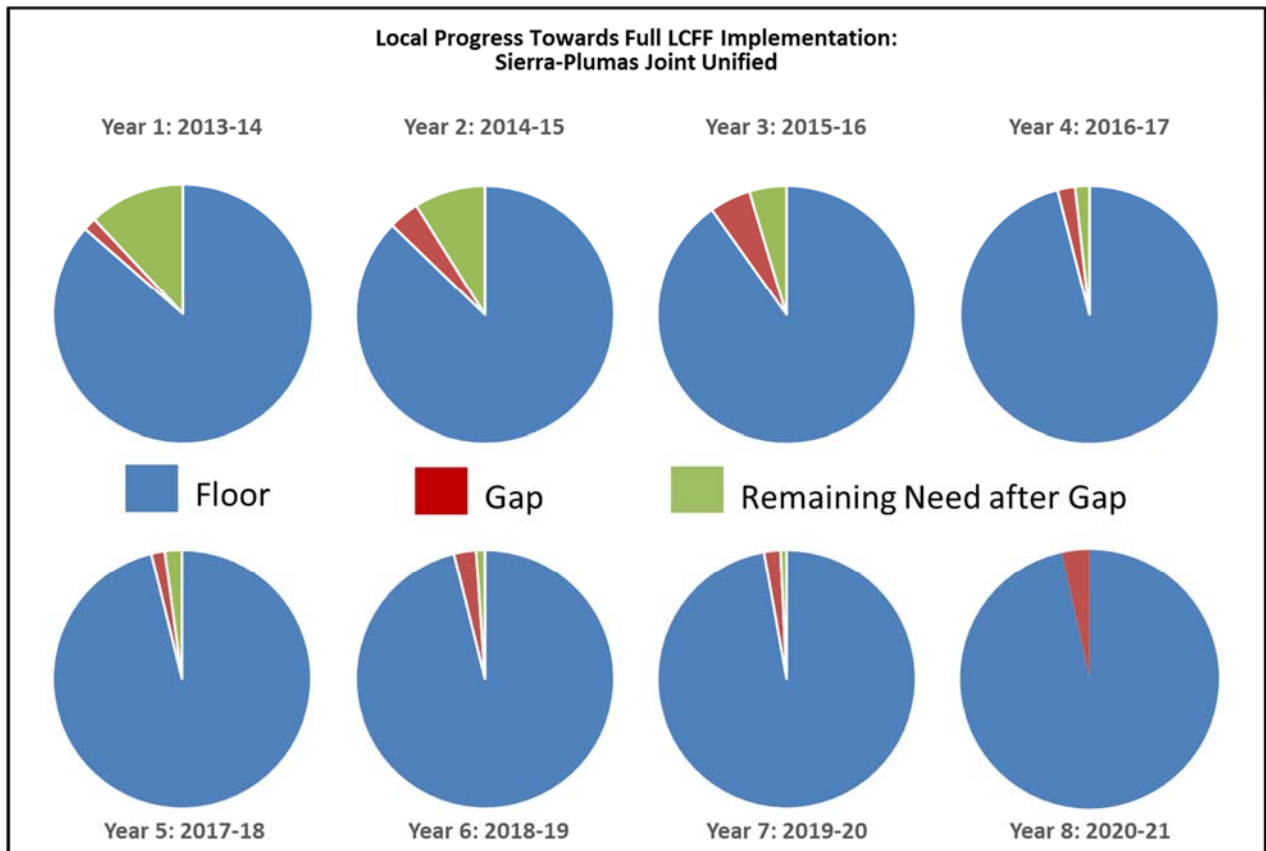
Local Control Funding by Grade Span – No COLA

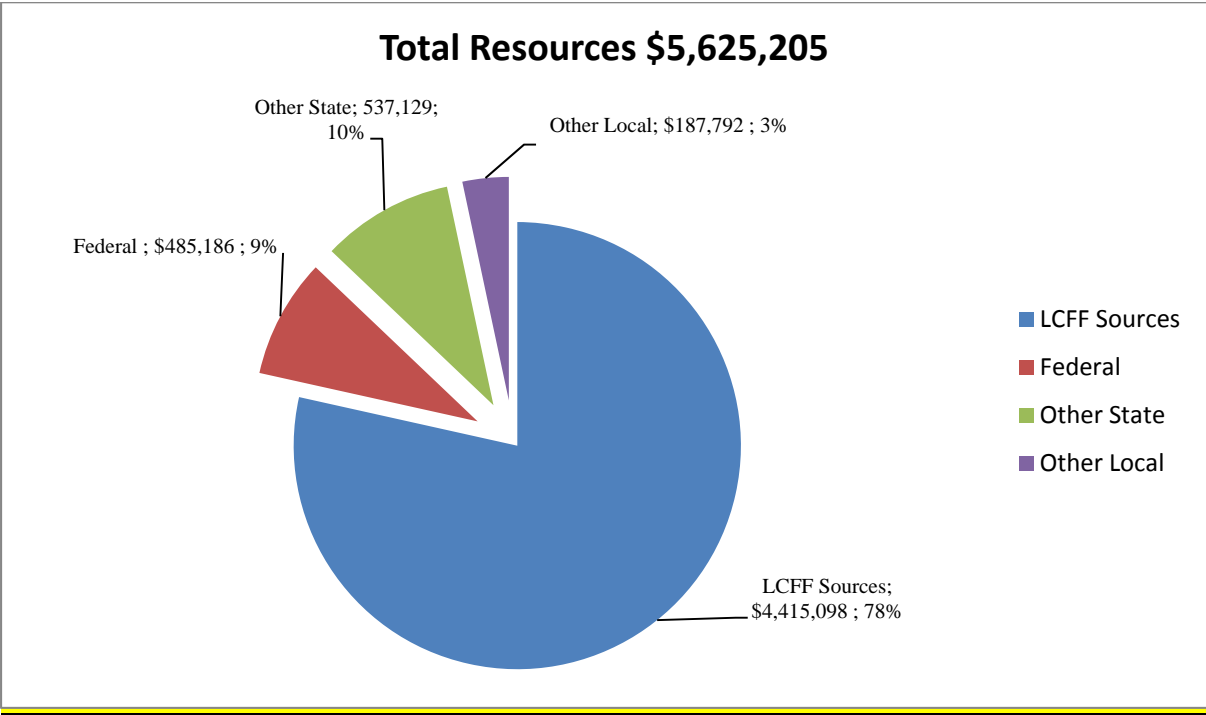
Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental
Grades K-3	ADA	7,193	748	20% of BGS X Undup Count of 39.73%
Grades 4-6	ADA	7,301		
Grades 7-8	ADA	7,598		
Grades 9-12	ADA	8,712	227	
Transportation Add-on of \$488,250				
GAP funding 43.97%				

Revenue Remarks

1. Local Control Funding Formula (LCFF):
 - a. COLA of 1.56% on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education in 2017/18.
 - b. GAP funding of 43.97%
 - c. Minimum Proportionality Percentage of 6.34% or appropriately \$261,949
 - d. Loyalton High, Downieville Elementary and High – Necessary Small School Funded
 - e. LCFF funding anticipated to be approximately \$4,881,589.
 - f. Supplemental Grant funding is approximately 6% of LCFF revenue at \$261,949 (continued)

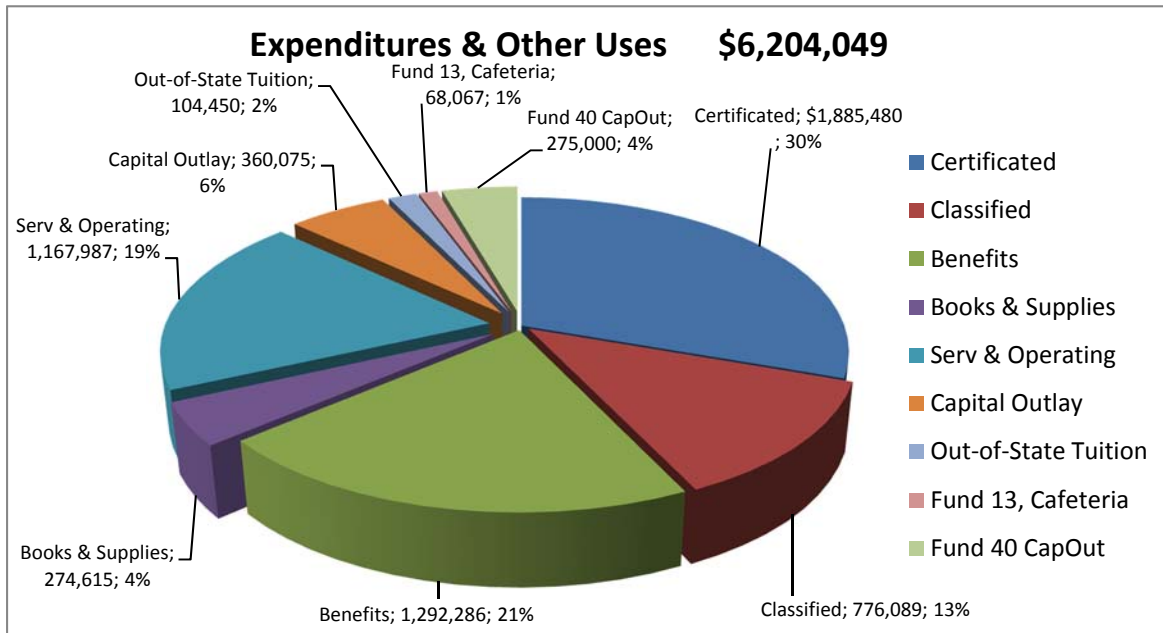
- a. Three years of Proposition 39 Energy Efficient Funds - \$315,000
 - b. STRS payment made by the State – approximately \$140,600 (in addition to the District’s cost)
 - c. Lottery: Unrestricted (Non-Prop 20) \$48,000 * Restricted (Prop-20) \$13,500.
 - d. CTE Incentive Grant: \$53,500
 - e. College Readiness Block Grant \$75,000
 - f. 2016-17 unspent Educator Effective Professional Development allocation re-budgeted
3. Federal Revenue:
- a. Secure Rural Schools and Community Act: Not been reauthorized
 - b. The continuation of Forest Reserve funding is uncertain, preliminary budget includes an estimated \$80,000 anticipated revenue.
4. Other Local Revenue:
- a. Consist of interagency services to the County, interest, and facility rental fees





EXPENDITURES

1. Salary and statutory benefits include a retroactive 2.5% salary increase for certificated and classified employees in 2016/17 – increased salary schedule costs included in 2017/18.
2. Increase cost for classified health insurance cap to \$17,536.
3. PERS rate increase from 13.888% to 15.531%
4. STRS rate increase from 12.58% to 14.43%
5. Reimburse Sierra County Office of Education to provide a Loyalton Elementary School (LES) Site-Administrator full-time, a .part-time transitional kindergarten teacher, and various business services
6. Adopted textbooks – approximately \$64,000
7. Transfer of funds to Special Reserve Fund for Capital Outlay Projects
 - a. LHS facility upgrades - \$75,000
 - b. DVL school HVAC - \$200,000



Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2012-13 actual	(1,078,539)
2013-14 actual	335,535
2014-15 actual	628,784
2015-16 actual	(379,233)
2016-17 projected	(555,799)
2017-18 projected	(333,161)

Projected Ending Fund Balance

Fiscal Year	Amount
2012-13 actual	2,496,090
2013-14 actual	3,022,867
2014-15 actual	3,651,651
2015-16 actual	4,030,884
2016-17 projected	3,475,085
2017-18 projected	3,141,924

2017-2018 Full Time Equivalent				
Site	Certificated	Certificated Management	Classified Management	Classified
District Office (DO)	.81593	.85	1.00	4.125*
Loyalton High (LHS)	9.500	1.00		4.44
Loyalton Elementary	8.00	contracted		11.616**
Downieville Elementary	1.00	Incl. in DO		4.283***
Downieville High	2.23376	Incl. in DO		2.025
Sierra Pass/ISP	.31593	Incl. in LHS		.833
County Contribution	2.50			
Total	24.3657	1.85	1.00	27.322

* Includes maintenance at Intermediate School Gym and Home-to-School transportation
 ** Includes 2.60 FTE, Cafeteria Positions
 ***Includes .675 FTE, Cafeteria Cook

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FUND BALANCE
JUNE 13, 2017

1. Projected 2017/2018 Ending Fund Balance \$3,141,924.

2. Components of 2016-2017 Ending Fund Balance
 - a. Revolving Cash: \$3,400
 - b. Committed: Other than Post-Employment Benefits: \$518,756
 - c. Reserve for Economic Uncertainty: \$621,000
 - d. Unassigned/Unappropriated: \$1,998,767

3. Reserves
 - a. Minimum percentage level recommended by State regulations
 - i. Fiscal Year 2017-2018 is 4%, or \$248,162

 - b. Percentage Level Per Resolution 08-011 to 10%
 - i. Fiscal Year 2017-2018 \$621,000

 - c. Unassigned Reserve above the recommended percentage
 - i. Fiscal Year 2017-2018 \$2,371,605

 - d. The reserve are above the minimum for the following reasons.
 - i. To have sufficient cash to pay payroll and payables when due
 - ii. To supplement the threat of the loss of Secure Rural Schools revenue
 - iii. For emergency facility needs – such as the plan for the replacement of Downieville School HVAC system
 - iv. To pay for the increase of salaries & benefits

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

	Year: Period:	Unrestricted				Restricted				Total			
		16/17 Est Actuals	17/18 Budget	Pos (Neg) Difference	% Change	16/17 Est Actuals	17/18 Budget	Pos (Neg) Difference	% Change	16/17 Est Actuals	17/18 Budget	Pos (Neg) Difference	% Change
Revenues													
Revenue Limit Funding 8010-8099		4,508,334	4,881,589	373,255	8.28%	-	-	-	-	4,508,334	4,881,589	373,255	8.28%
Federal Revenues 8100-8299		80,000	80,000	-	0.00%	111,657	111,657	-	0.00%	191,657	191,657	-	0.00%
State Revenues 8300-8599		128,587	61,215	(67,372)	-52.39%	501,416	500,189	(1,227)	-0.24%	630,003	561,404	(68,599)	-10.89%
Local Revenues 8600-8799		233,784	233,784	-	0.00%	2,454	2,454	-	0.00%	236,238	236,238	-	0.00%
Total Revenues		4,950,705	5,256,588	305,883	6.18%	615,527	614,300	(1,227)	-0.20%	5,566,232	5,870,888	304,656	5.47%
Expenditures													
Certificated Salaries 1000-1999		1,653,372	1,732,889	79,517	4.81%	152,926	152,591	(335)	-0.22%	1,806,298	1,885,480	79,182	4.38%
Classified Salaries 2000-2999		702,629	724,701	22,072	3.14%	59,963	51,388	(8,575)	-14.30%	762,592	776,089	13,497	1.77%
Benefits & Taxes 3000-3999		1,030,926	1,064,837	33,911	3.29%	218,401	227,449	9,048	4.14%	1,249,327	1,292,286	42,959	3.44%
Materials & Supplies 4000-4999		283,687	250,117	(33,570)	-11.83%	31,665	24,498	(7,167)	-22.63%	315,352	274,615	(40,737)	-12.92%
Operating Expenditures 5000-5999		1,104,022	1,105,137	1,115	0.10%	80,417	62,850	(17,567)	-21.84%	1,184,439	1,167,987	(16,452)	-1.39%
Capital Outlay 6000-6599		101,298	101,298	-	0.00%	261,722	258,777	(2,945)	-1.13%	363,020	360,075	(2,945)	-0.81%
Other Outgo 7100-7299, 7400-7499		104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo 7300-7399		(4,215)	(4,215)	-	0.00%	4,215	4,215	-	0.00%	-	-	-	-
Total Expenditures		4,976,169	5,079,214	103,045	2.07%	809,309	781,768	(27,541)	-3.40%	5,785,478	5,860,982	75,504	1.31%
Rev less Exp		(25,464)	177,374	202,838	-796.57%	(193,782)	(167,468)	26,314	-13.58%	(219,246)	9,906	229,152	-104.52%
Other Sources/Uses													
Transfers In 8910-8979		-	-	-	-	-	-	-	-	-	-	-	-
Contributions 8980-8999		(159,400)	(167,468)	(8,068)	5.06%	159,400	167,468	8,068	5.06%	-	-	-	-
Transfers Out 7610-7699		336,553	343,067	6,514	1.94%	-	-	-	-	336,553	343,067	6,514	1.94%
Total Other Sources		(495,953)	(510,535)	(14,582)	2.94%	159,400	167,468	8,068	5.06%	(336,553)	(343,067)	(6,514)	1.94%
Change in Fund Bal		(521,417)	(333,161)	188,256	-36.10%	(34,382)	-	34,382		(555,799)	(333,161)	222,638	-40.06%
Beg Fund Bal		3,996,501	3,475,084	(521,417)	-13.05%	34,383	1	(34,382)	-100.00%	4,030,884	3,475,085	(555,799)	-13.79%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,996,501	3,475,084	(521,417)	-13.05%	34,383	1	(34,382)	-100.00%	4,030,884	3,475,085	(555,799)	-13.79%
End Fund Bal		3,475,084	3,141,923	(333,161)	-9.59%	1	1	-	0.00%	3,475,085	3,141,924	(333,161)	-9.59%
Non Spendable		3,900	3,400	-	-	-	-	-	-	3,900	3,400	-	-
Restricted		-	-	-	-	1	1	-	0.00%	1	1	-	0.00%
Comitted		518,756	518,756	-	0.00%	-	-	-	-	518,756	518,756	-	0.00%
Assigned		-	-	-	-	-	-	-	-	-	-	-	-
REU		619,000	621,000	2,000	0.32%	-	-	-	-	619,000	621,000	2,000	0.32%
Unassigned		2,333,428	1,998,767	(333,161)	-14.28%	-	-	-	-	2,333,428	1,998,767	(333,161)	-14.28%

REU is: 10.1% 10.0%

Tickmark Legend

Sierra-Plumas Joint Unified School District
2017/18 June Budget

Multi Year Projection

Materiality Threshold	
\$:	0
%:	0%

		2017/18 <i>Budget</i>			2018/19 <i>MYP</i>			2019/20 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
Revenue Limit Funding	8010-8099	4,881,589	-	4,881,589	4,992,407	-	4,992,407	5,062,712	-	5,062,712
Federal Revenues	8100-8299	80,000	111,657	191,657	80,000	110,907	190,907	80,000	110,907	190,907
State Revenues	8300-8599	61,215	500,189	561,404	61,215	231,445	292,660	31,215	162,254	193,469
Local Revenues	8600-8799	233,784	2,454	236,238	242,436	-	242,436	246,123	-	246,123
Contributions	8980-8999	(167,468)	167,468	-	(222,717)	222,717	-	(200,321)	200,321	-
Total Revenues		5,089,120	781,768	5,870,888	5,153,341	565,069	5,718,410	5,219,729	473,482	5,693,211
Expenditures										
Certificated Salaries	1000-1999	1,732,889	152,591	1,885,480	1,785,234	156,406	1,941,640	1,838,888	160,316	1,999,204
Classified Salaries	2000-2999	724,701	51,388	776,089	744,020	52,673	796,693	763,822	53,990	817,812
Benefits & Taxes	3000-3999	1,064,837	227,449	1,292,286	1,199,578	233,186	1,432,764	1,229,567	239,016	1,468,583
Materials & Supplies	4000-4999	250,117	24,498	274,615	195,000	21,312	216,312	175,000	5,945	180,945
Operating Expenditures	5000-5999	1,105,137	62,850	1,167,987	850,000	50,000	900,000	800,000	10,000	810,000
Capital Outlay	6000-6599	101,298	258,777	360,075	-	47,278	47,278	-	-	-
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(4,215)	4,215	-	(4,215)	4,215	-	(4,215)	4,215	-
Transfers Out	7600-7629	343,067	-	343,067	118,169	-	118,169	69,944	-	69,944
Total Expenditures		5,422,281	781,768	6,204,049	4,992,236	565,070	5,557,306	4,977,456	473,482	5,450,938
Rev less Exp		(333,161)	-	(333,161)	161,105	(1)	161,104	242,273	-	242,273
Change in Fund Bal		(333,161)	-	(333,161)	161,105	(1)	161,104	242,273	-	242,273
Beg Fund Bal		3,475,084	1	3,475,085	3,141,923	1	3,141,924	3,303,028	-	3,303,028
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,475,084	1	3,475,085	3,141,923	1	3,141,924	3,303,028	-	3,303,028
End Fund Bal		3,141,923	1	3,141,924	3,303,028	-	3,303,028	3,545,301	-	3,545,301
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Committed		518,756	-	518,756	539,517	-	539,517	562,391	-	562,391
Assigned		-	-	-	-	-	-	-	-	-
REU		621,000	-	621,000	625,000	-	625,000	630,000	-	630,000
Unassigned		1,998,767	1	1,998,768	2,135,111	-	2,135,111	2,349,510	-	2,349,510

Education Protection Account
 Program by Resource Report
 Expenditures by Object
 2017-2018 Budget Recommendation
 June 13, 2017

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT 2017-2018 BUDGET
Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	432,455.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		432,455.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Teachers Salaries	1000-1999	360,928.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	0.00
Employee Benefits	3000-3999	71,527.00
Books & Supplies		
Materials & Supplies	4300	0.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	0.00
Other Outgo		
County Tuition	7100	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		432,455.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		S
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,508,334.00	0.00	4,508,334.00	4,881,589.00	0.00	4,881,589.00	8.3%
2) Federal Revenue		8100-8299	80,000.00	111,657.00	191,657.00	80,000.00	111,657.00	191,657.00	0.0%
3) Other State Revenue		8300-8599	128,587.00	501,416.00	630,003.00	61,215.00	500,189.00	561,404.00	-10.9%
4) Other Local Revenue		8600-8799	233,784.00	2,454.00	236,238.00	233,784.00	2,454.00	236,238.00	0.0%
5) TOTAL REVENUES			4,950,705.00	615,527.00	5,566,232.00	5,255,588.00	614,300.00	5,870,888.00	5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,653,372.00	152,926.00	1,806,298.00	1,732,889.00	152,591.00	1,885,480.00	4.4%
2) Classified Salaries		2000-2999	702,629.00	59,963.00	762,592.00	724,701.00	51,388.00	776,089.00	1.8%
3) Employee Benefits		3000-3999	1,030,926.00	218,401.00	1,249,327.00	1,084,837.00	227,449.00	1,292,286.00	3.4%
4) Books and Supplies		4000-4999	283,687.00	31,665.00	315,352.00	250,117.00	24,498.00	274,615.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	1,104,022.00	80,417.00	1,184,439.00	1,105,137.00	62,850.00	1,167,987.00	-1.4%
6) Capital Outlay		6000-6999	101,288.00	261,722.00	363,020.00	101,298.00	258,777.00	360,075.00	-0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215.00)	4,215.00	0.00	(4,215.00)	4,215.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,976,169.00	809,309.00	5,785,478.00	5,079,214.00	781,768.00	5,860,982.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(25,464.00)	(193,782.00)	(219,246.00)	177,374.00	(167,468.00)	9,906.00	-104.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,553.00	0.00	336,553.00	343,067.00	0.00	343,067.00	1.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(159,400.00)	159,400.00	0.00	(167,468.00)	167,468.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(495,953.00)	159,400.00	(336,553.00)	(510,535.00)	167,468.00	(343,067.00)	1.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,417.00)	(34,382.00)	(555,799.00)	(333,161.00)	0.00	(333,161.00)	-40.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
2) Ending Balance, June 30 (E + F1e)			3,475,084.00	1.00	3,475,085.00	3,141,923.00	1.00	3,141,924.00	-9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1.00	1.00	0.00	1.00	1.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	518,756.00	0.00	518,756.00	518,756.00	0.00	518,756.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	619,000.00	0.00	619,000.00	621,000.00	0.00	621,000.00	0.3%
Unassigned/Unappropriated Amount		9790	2,333,428.00	0.00	2,333,428.00	1,998,767.00	0.00	1,998,767.00	-14.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,634,699.16	(2,879.65)	3,631,819.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	3,900.00	0.00	3,900.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,638,599.16	(2,879.65)	3,635,719.51				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	67,638.59	2,257.85	69,896.44				
2) Due to Grantor Governments		9590	87,978.88	0.00	87,978.88				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			155,615.47	2,257.85	157,873.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9590	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,482,983.69	(5,137.50)	3,477,846.19				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,742,131.00	0.00	1,742,131.00	1,761,498.00	0.00	1,761,498.00	1.1%
Education Protection Account State Aid - Current Year		8012	242,946.00	0.00	242,946.00	432,455.00	0.00	432,455.00	78.0%
State Aid - Prior Years		8019	(69,485.00)	0.00	(69,485.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,592,742.00	0.00	2,592,742.00	2,687,636.00	0.00	2,687,636.00	3.7%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	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	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,508,334.00	0.00	4,508,334.00	4,881,589.00	0.00	4,881,589.00	8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,508,334.00	0.00	4,508,334.00	4,881,589.00	0.00	4,881,589.00	8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		66,847.00	66,847.00		66,847.00	66,847.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		28,058.00	28,058.00		28,058.00	28,058.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		2,924.00	2,924.00		2,924.00	2,924.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,828.00	13,828.00	0.00	13,828.00	13,828.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	111,657.00	191,657.00	80,000.00	111,657.00	191,657.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
RCC/P Entitlement Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	77,677.00	0.00	77,677.00	13,107.00	0.00	13,107.00	-83.1%
Lottery - Unrestricted and Instructional Materials		8560	50,910.00	14,661.00	65,771.00	48,108.00	13,634.00	61,742.00	-6.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		209,420.00	209,420.00		209,420.00	209,420.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		53,527.00	53,527.00		53,527.00	53,527.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	223,608.00	223,608.00	0.00	223,608.00	223,608.00	0.0%
TOTAL, OTHER STATE REVENUE			128,587.00	501,416.00	630,003.00	61,215.00	500,189.00	561,404.00	-10.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Interest		8660	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	207,284.00	0.00	207,284.00	207,284.00	0.00	207,284.00	0.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,454.00	2,454.00	0.00	2,454.00	2,454.00	0.0%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,784.00	2,454.00	236,238.00	233,784.00	2,454.00	236,238.00	0.0%
TOTAL REVENUES			4,950,705.00	615,527.00	5,566,232.00	5,256,588.00	614,300.00	5,870,888.00	5.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,390,155.00	152,926.00	1,543,081.00	1,456,469.00	152,591.00	1,609,060.00	4.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	225,102.00	0.00	225,102.00	236,570.00	0.00	236,570.00	5.1%
Other Certificated Salaries		1900	38,115.00	0.00	38,115.00	39,850.00	0.00	39,850.00	4.6%
TOTAL, CERTIFICATED SALARIES			1,653,372.00	152,926.00	1,806,298.00	1,732,889.00	152,591.00	1,885,480.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	109,592.00	59,963.00	169,555.00	114,559.00	51,388.00	165,947.00	-2.1%
Classified Support Salaries		2200	351,771.00	0.00	351,771.00	356,453.00	0.00	356,453.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	82,759.00	0.00	82,759.00	88,827.00	0.00	88,827.00	7.3%
Clerical, Technical and Office Salaries		2400	137,121.00	0.00	137,121.00	142,336.00	0.00	142,336.00	3.8%
Other Classified Salaries		2900	21,386.00	0.00	21,386.00	22,526.00	0.00	22,526.00	5.3%
TOTAL, CLASSIFIED SALARIES			702,629.00	59,963.00	762,592.00	724,701.00	51,388.00	776,089.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	194,315.00	159,722.00	354,037.00	245,081.00	162,639.00	407,720.00	15.2%
PERS		3201-3202	90,921.00	8,122.00	99,043.00	97,065.00	14,457.00	111,522.00	12.6%
OASDI/Medicare/Alternative		3301-3302	79,247.00	6,700.00	85,947.00	59,677.00	9,594.00	69,271.00	-19.4%
Health and Welfare Benefits		3401-3402	517,928.00	35,859.00	553,787.00	504,010.00	31,335.00	535,345.00	-3.3%
Unemployment Insurance		3501-3502	1,230.00	107.00	1,337.00	1,238.00	124.00	1,360.00	1.7%
Workers' Compensation		3601-3602	87,242.00	7,891.00	95,133.00	91,252.00	9,300.00	100,552.00	5.7%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	60,043.00	0.00	60,043.00	66,516.00	0.00	66,516.00	10.8%
TOTAL, EMPLOYEE BENEFITS			1,030,926.00	218,401.00	1,249,327.00	1,064,837.00	227,449.00	1,292,286.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	90,000.00	14,861.00	104,861.00	50,000.00	13,634.00	63,634.00	-39.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	168,028.00	15,154.00	183,180.00	168,026.00	9,214.00	177,240.00	-3.2%
Noncapitalized Equipment		4400	25,661.00	1,650.00	27,311.00	32,091.00	1,650.00	33,741.00	23.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			283,687.00	31,665.00	315,352.00	250,117.00	24,498.00	274,615.00	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	176,461.00	0.00	176,461.00	176,461.00	0.00	176,461.00	0.0%
Travel and Conferences		5200	27,709.00	48,239.00	75,948.00	27,709.00	30,672.00	58,381.00	-23.1%
Dues and Memberships		5300	6,068.00	0.00	6,068.00	9,026.00	0.00	9,026.00	48.7%
Insurance		5400 - 5450	55,080.00	0.00	55,080.00	55,080.00	0.00	55,080.00	0.0%
Operations and Housekeeping Services		5500	245,333.00	2,513.00	247,846.00	245,333.00	2,513.00	247,846.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	1,000.00	106,450.00	105,450.00	1,000.00	106,450.00	0.0%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	461,769.00	28,665.00	490,434.00	459,926.00	28,665.00	488,591.00	-0.4%
Communications		5900	26,152.00	0.00	26,152.00	26,152.00	0.00	26,152.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,104,022.00	80,417.00	1,184,439.00	1,105,137.00	62,850.00	1,167,987.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	114,545.00	114,545.00	0.00	114,545.00	114,545.00	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	0.00	0.0%
Equipment		6400	86,298.00	52,302.00	138,600.00	86,298.00	49,357.00	135,655.00	-2.1%
Equipment Replacement		6500	15,000.00	94,875.00	109,875.00	15,000.00	94,875.00	109,875.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	261,722.00	363,020.00	101,298.00	258,777.00	360,075.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	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	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,215.00)	4,215.00	0.00	(4,215.00)	4,215.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,215.00)	4,215.00	0.00	(4,215.00)	4,215.00	0.00	0.0%
TOTAL, EXPENDITURES			4,976,169.00	809,309.00	5,785,478.00	5,079,214.00	781,768.00	5,860,982.00	1.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	61,553.00	0.00	61,553.00	68,067.00	0.00	68,067.00	10.6%
Other Authorized Interfund Transfers Out		7619	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			336,553.00	0.00	336,553.00	343,067.00	0.00	343,067.00	1.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(159,400.00)	159,400.00	0.00	(167,468.00)	167,468.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(159,400.00)	159,400.00	0.00	(167,468.00)	167,468.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(495,953.00)	159,400.00	(336,553.00)	(510,535.00)	167,468.00	(343,067.00)	1.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,508,334.00	0.00	4,508,334.00	4,881,589.00	0.00	4,881,589.00	8.3%
2) Federal Revenue		8100-8299	80,000.00	111,657.00	191,657.00	80,000.00	111,657.00	191,657.00	0.0%
3) Other State Revenue		8300-8599	128,587.00	501,416.00	630,003.00	61,215.00	500,189.00	561,404.00	-10.9%
4) Other Local Revenue		8600-8799	233,784.00	2,454.00	236,238.00	233,784.00	2,454.00	236,238.00	0.0%
5) TOTAL, REVENUES			4,950,705.00	615,527.00	5,566,232.00	5,256,588.00	614,300.00	5,870,888.00	5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,352,809.00	517,980.00	2,870,789.00	2,384,177.00	515,427.00	2,899,604.00	1.0%
2) Instruction - Related Services	2000-2999		550,125.00	59,880.00	610,005.00	583,339.00	48,748.00	632,087.00	3.6%
3) Pupil Services	3000-3999		352,361.00	0.00	352,361.00	375,325.00	0.00	375,325.00	6.5%
4) Ancillary Services	4000-4999		89,832.00	3,274.00	93,106.00	92,175.00	650.00	92,825.00	-0.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		659,808.00	16,242.00	676,050.00	680,129.00	5,010.00	685,139.00	1.3%
8) Plant Services	8000-8999		866,784.00	211,933.00	1,078,717.00	859,619.00	211,933.00	1,071,552.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			4,976,169.00	809,309.00	5,785,478.00	5,079,214.00	781,768.00	5,860,982.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(25,464.00)	(193,782.00)	(219,246.00)	177,374.00	(167,468.00)	9,908.00	-104.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,553.00	0.00	336,553.00	343,067.00	0.00	343,067.00	1.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(159,400.00)	159,400.00	0.00	(167,468.00)	167,468.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(495,953.00)	159,400.00	(336,553.00)	(510,535.00)	167,468.00	(343,067.00)	1.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,417.00)	(34,382.00)	(555,799.00)	(333,161.00)	0.00	(333,161.00)	-40.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,996,501.00	34,383.00	4,030,884.00	3,475,084.00	1.00	3,475,085.00	-13.8%
2) Ending Balance, June 30 (E + F1e)			3,475,084.00	1.00	3,475,085.00	3,141,923.00	1.00	3,141,924.00	-9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1.00	1.00	0.00	1.00	1.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	518,756.00	0.00	518,756.00	518,756.00	0.00	518,756.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	619,000.00	0.00	619,000.00	621,000.00	0.00	621,000.00	0.3%
Unassigned/Unappropriated Amount		9790	2,333,428.00	0.00	2,333,428.00	1,998,767.00	0.00	1,998,767.00	-14.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	1.00	1.00
Total, Restricted Balance		1.00	1.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,348.00	76,348.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	0.0%
5) TOTAL, REVENUES			102,214.00	102,214.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,751.00	70,721.00	1.4%
3) Employee Benefits		3000-3999	28,260.00	33,804.00	19.6%
4) Books and Supplies		4000-4999	59,769.00	59,769.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,987.00	5,987.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			163,767.00	170,281.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,553.00)	(68,067.00)	10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	61,553.00	68,067.00	10.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			61,553.00	68,067.00	10.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(72,924.81)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			(72,924.81)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(72,924.81)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	76,348.00	76,348.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			76,348.00	76,348.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,500.00	5,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,500.00	5,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,366.00	20,366.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	0.0%
TOTAL, REVENUES			102,214.00	102,214.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	69,751.00	70,721.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,751.00	70,721.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,128.00	8,372.00	17.5%
OASDI/Medicare/Alternative		3301-3302	4,856.00	5,211.00	7.3%
Health and Welfare Benefits		3401-3402	13,773.00	17,537.00	27.3%
Unemployment Insurance		3501-3502	35.00	36.00	2.9%
Workers' Compensation		3601-3602	2,468.00	2,648.00	7.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,260.00	33,804.00	19.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	45,758.00	45,758.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,769.00	59,769.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	2,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,056.00	2,056.00	0.0%
Communications		5900	421.00	421.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,987.00	5,987.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,767.00	170,281.00	4.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	61,553.00	68,067.00	10.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,553.00	68,067.00	10.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			61,553.00	68,067.00	10.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,348.00	76,348.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	0.0%
5) TOTAL REVENUES			102,214.00	102,214.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		163,767.00	170,281.00	4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			163,767.00	170,281.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,553.00)	(68,067.00)	10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	61,553.00	68,067.00	10.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			61,553.00	68,067.00	10.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			275,000.00	275,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(275,000.00)	(275,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	275,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	275,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	200,000.00	200,000.00	0.0%
TOTAL, CAPITAL OUTLAY			275,000.00	275,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			275,000.00	275,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		275,000.00	275,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			275,000.00	275,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(275,000.00)	(275,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	275,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	275,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,800.00	0.0%
5) TOTAL, REVENUES			6,800.00	6,800.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	6,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			800.00	800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			800.00	800.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,300.00	189,100.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,300.00	189,100.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			188,300.00	189,100.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			189,100.00	189,900.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	189,100.00	189,900.00	0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,555.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	169,989.60		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			196,545.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	3,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			193,545.58		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,800.00	6,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,800.00	6,800.00	0.0%
TOTAL REVENUES			6,800.00	6,800.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,000.00	6,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,800.00	0.0%
5) TOTAL, REVENUES			6,800.00	6,800.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,000.00	6,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,000.00	6,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			800.00	800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			800.00	800.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,300.00	189,100.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,300.00	189,100.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			188,300.00	189,100.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			189,100.00	189,900.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	189,100.00	189,900.00	0.4%

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	361.34	361.34	361.34	394.80	394.80	394.80
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	361.34	361.34	361.34	394.80	394.80	394.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.85	0.85	0.85	0.85	0.85	0.85
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.85	0.85	0.85	0.85	0.85	0.85
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	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.70	1.70	1.70	1.70	1.70	1.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	363.04	363.04	363.04	396.50	396.50	396.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	382,050.74		382,050.74			382,050.74
Buildings	8,604,254.23		8,604,254.23			8,604,254.23
Equipment	774,438.58		774,438.58			774,438.58
Total capital assets being depreciated	9,760,743.55	0.00	9,760,743.55	0.00	0.00	9,760,743.55
Accumulated Depreciation for:						
Land Improvements	(48,543.00)		(48,543.00)			(48,543.00)
Buildings	(4,397,464.88)		(4,397,464.88)			(4,397,464.88)
Equipment	(611,290.12)		(611,290.12)			(611,290.12)
Total accumulated depreciation	(5,057,298.00)	0.00	(5,057,298.00)	0.00	0.00	(5,057,298.00)
Total capital assets being depreciated, net	4,703,445.55	0.00	4,703,445.55	0.00	0.00	4,703,445.55
Governmental activity capital assets, net	4,860,637.55	0.00	4,860,637.55	0.00	0.00	4,860,637.55
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00			0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		3,957,900.62	3,808,423.62	3,742,071.62	3,543,955.62	3,284,803.62	3,163,322.62	3,889,179.62	4,306,777.62
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	109,698.00	109,698.00	197,456.00	197,456.00	197,456.00	197,456.00	197,456.00	197,456.00
8020-8079	Property Taxes						940,673.00	403,145.00	
8080-8089	Miscellaneous Funds								
8100-8299	Federal Revenue	26,750.00	24,325.00	26,750.00	4,404.00	24,325.00	35,000.00	45,000.00	45,000.00
8300-8599	Other State Revenue		15,000.00			62,750.00	45,500.00	46,500.00	225,000.00
8600-8799	Other Local Revenue		15,038.00	200.00	20,000.00	80,000.00	1,500.00	6,500.00	1,000.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		136,448.00	164,061.00	224,406.00	221,860.00	384,531.00	1,220,129.00	698,601.00	469,456.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	0.00	70,000.00	169,694.00	169,694.00	169,694.00	169,694.00	169,694.00	169,694.00
2000-2999	Classified Salaries	41,210.00	69,848.00	69,848.00	69,848.00	69,848.00	69,848.00	69,848.00	69,848.00
3000-3999	Employee Benefits	69,900.00	89,900.00	116,305.00	116,305.00	116,305.00	116,305.00	116,305.00	116,305.00
4000-4999	Books and Supplies	69,650.00	15,000.00	15,000.00	20,000.00	10,000.00	25,000.00	25,000.00	35,000.00
5000-5999	Services	105,165.00	105,165.00	58,425.00	105,165.00	105,165.00	58,425.00	58,425.00	58,425.00
6000-6599	Capital Outlay		55,500.00		25,000.00	15,000.00			25,000.00
7000-7499	Other Outgo			20,000.00			25,000.00		
	Interfund Transfers Out			200,000.00		75,000.00	30,000.00		
	All Other Financing Uses								
TOTAL DISBURSEMENTS		285,925.00	405,413.00	649,272.00	506,012.00	561,012.00	494,272.00	439,272.00	474,272.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable								
	Due From Other Funds		25,000.00	100,000.00		50,000.00		25,000.00	
9310	Stores								
9320	Prepaid Expenditures								
9330	Other Current Assets								
9340	Deferred Outflows of Resources								
9490	SUBTOTAL	0.00	25,000.00	100,000.00	0.00	50,000.00	0.00	25,000.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable		(150,000.00)	(100,000.00)	(25,000.00)	(25,000.00)		(133,269.00)	
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues			(26,750.00)					
9690	Deferred Inflows of Resources			(126,750.00)	(25,000.00)	(25,000.00)	0.00	(133,269.00)	0.00
	SUBTOTAL	0.00	(150,000.00)	(126,750.00)	(25,000.00)	(25,000.00)	0.00	(133,269.00)	0.00
Nonoperating									
9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	175,000.00	226,750.00	25,000.00	75,000.00	0.00	158,269.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(149,477.00)	(66,352.00)	(198,116.00)	(259,152.00)	(121,481.00)	725,857.00	417,598.00	(5,816.00)
F. ENDING CASH (A + E)		3,808,423.62	3,742,071.62	3,543,955.62	3,284,803.62	3,163,322.62	3,889,179.62	4,306,777.62	4,300,961.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	4,300,961.62	4,154,145.62	4,876,542.62	4,631,238.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	197,456.00	197,456.00	197,456.00	197,453.00			2,193,953.00	2,193,953.00
Property Taxes	8020-8079	940,673.00	940,673.00	940,673.00	403,145.00			2,687,636.00	2,687,636.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	18,007.00	18,007.00	18,007.00				191,657.00	191,657.00
Other State Revenue	8300-8599	75,000.00	26,750.00	7,000.00	0.00			561,404.00	561,404.00
Other Local Revenue	8600-8799	80,000.00	15,000.00	15,000.00	2,000.00			236,238.00	236,238.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		352,456.00	1,197,866.00	219,456.00	602,598.00	0.00	0.00	5,870,888.00	5,870,888.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	169,694.00	169,694.00	169,694.00	288,234.00			1,885,480.00	1,885,480.00
Classified Salaries	2000-2999	69,848.00	69,848.00	69,848.00	36,399.00			776,089.00	776,089.00
Employee Benefits	3000-3999	116,305.00	116,305.00	116,305.00	85,741.00			1,292,286.00	1,292,286.00
Books and Supplies	4000-4999	35,000.00	14,477.00	10,488.00	0.00			274,615.00	274,615.00
Services	5000-5999	58,425.00	105,165.00	59,425.00	58,425.00	233,187.00		1,167,987.00	1,167,987.00
Capital Outlay	6000-6599	25,000.00	25,000.00	15,000.00	0.00	199,575.00		360,075.00	360,075.00
Other Outgo	7000-7499	25,000.00	25,000.00	25,000.00	9,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	38,087.00	0.00		343,067.00	343,067.00
All Other Financing Uses	7630-7689							0.00	0.00
TOTAL DISBURSEMENTS		499,272.00	475,489.00	464,760.00	516,316.00	432,762.00	0.00	6,204,049.00	6,204,049.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							200,000.00	200,000.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	200,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							(433,269.00)	(433,269.00)
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							(26,750.00)	(26,750.00)
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(460,019.00)	(460,019.00)
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	660,019.00	660,019.00
E. NET INCREASE/DECREASE (B - C + D)		(146,816.00)	722,397.00	(245,304.00)	86,282.00	(432,762.00)	0.00	328,858.00	(333,161.00)
F. ENDING CASH (A + E)		4,154,145.62	4,876,542.62	4,631,238.62	4,717,520.62			4,284,758.62	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment								
8020-8079	Property Taxes								
8080-8099	Miscellaneous Funds								
8100-8299	Federal Revenue								
8300-8599	Other State Revenue								
8600-8799	Other Local Revenue								
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
	TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries								
2000-2999	Classified Salaries								
3000-3999	Employee Benefits								
4000-4999	Books and Supplies								
5000-5999	Services								
6000-6599	Capital Outlay								
7000-7499	Other Outgo								
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
	TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not In Treasury								
9200-9299	Accounts Receivable								
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable								
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9910	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62				
B. RECEIPTS									
LOFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,717,520.62	4,717,520.62	4,717,520.62	4,717,520.62			4,717,520.62	4,717,520.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,717,520.62	4,717,520.62

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Sierra COE, Loyalton, Ca
Date: June 13, 2017

Place: Downieville School, Downieville, CA
Date: June 13, 2017
Time: 06:00 PM

Adoption Date: June 13, 2017

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Nona Griesert

Telephone: (530) 993-1660, x-*838

Title: Business Manager

E-mail: ngriesert@spljusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 13, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Northeastern JPA & Tricounty Schools Insurance

This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 13, 2017

For additional information on this certification, please contact:

Name: Nona Griesert

Title: Business Manager

Telephone: (530) 993-1660, x-*838

E-mail: ngriesert@spjUSD.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,806,298.00	301	38,115.00	303	1,768,183.00	305	730.00		307	1,767,453.00	309
2000 - Classified Salaries	762,592.00	311	105,944.00	313	656,648.00	315	46,267.00		317	610,381.00	319
3000 - Employee Benefits	1,249,327.00	321	64,966.00	323	1,184,361.00	325	10,790.00		327	1,173,571.00	329
4000 - Books, Supplies Equip Replace. (6500)	425,227.00	331	95,025.00	333	330,202.00	335	83,347.00		337	246,855.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,184,439.00	341	116,444.00	343	1,067,995.00	345	259,465.00		347	808,530.00	349
TOTAL					5,007,389.00	365			TOTAL	4,606,790.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	1,527,558.00 375
2. Salaries of Instructional Aides Per EC 41011	2100	169,555.00 380
3. STRS	3101 & 3102	291,962.00 382
4. PERS.	3201 & 3202	25,380.00 383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	36,570.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	379,170.00 385
7. Unemployment Insurance	3501 & 3502	888.00 390
8. Workers' Compensation Insurance	3601 & 3602	63,019.00 392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	31,383.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		2,525,485.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		804.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		2,524,681.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		54.80%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.80%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.20%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,606,790.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,213.58

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,885,480.00	301	39,850.00	303	1,845,630.00	305	0.00		307	1,845,630.00	309
2000 - Classified Salaries	776,089.00	311	110,185.00	313	665,904.00	315	61,795.00		317	604,109.00	319
3000 - Employee Benefits	1,292,286.00	321	71,038.00	323	1,221,248.00	325	14,319.00		327	1,206,929.00	329
4000 - Books, Supplies Equip Replace. (6500)	384,490.00	331	95,025.00	333	289,465.00	335	84,424.00		337	205,041.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,167,987.00	341	116,444.00	343	1,051,543.00	345	257,622.00		347	793,921.00	349
TOTAL					5,073,790.00	365			TOTAL	4,655,630.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		2,618,180.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,655,630.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

--

Change # _____

SEND TO: CALIFORNIA DEPARTMENT OF EDUCATION
OFFICE OF FINANCIAL ACCOUNTABILITY
AND INFORMATION SERVICES
1430 N Street, Suite 3800
Sacramento, CA 95814

Phone: 916-322-1770

EMAIL TO: sacsinfo@cde.ca.gov

Total # of Pages Attached: _____

REQUEST DATE: _____

REQUESTOR NAME: _____

ORGANIZATION: _____

E-MAIL ADDRESS: _____

PHONE: _____

SUBJECT AREA: _____

Description/Problem (Please limit to one idea/problem per page and attach an example, if possible):

Rationale/Source:

July 1 Budget
2016-17 Estimated Actuals
Schedule of Long-Term Liabilities

46 70177 0000000
Form DEBT

Sierra-Plumas Joint Unified
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	763,792.00		763,792.00		135,623.00	628,169.00	
Net OPEB Obligation	435,809.00		435,809.00		133,535.00	302,274.00	
Compensated Absences Payable	15,828.49		15,828.49	27,582.51		43,411.00	
Governmental activities long-term liabilities	1,215,429.49	0.00	1,215,429.49	27,582.51	269,158.00	973,854.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 25,930.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,792,287.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.68%

Part II - Adjustments for Employment Separation Costs

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

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

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

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)	246,334.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	36,244.00
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)	5,195.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	26.52
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	287,800.39
9. Carry-Forward Adjustment (Part IV, Line F)	(126,880.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	160,919.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,818,487.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	610,005.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	175,900.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	93,106.00
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)	229,114.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,000.00
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)	39,627.00
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)	107,731.00
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)	758,903.13
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,873.48
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	163,767.00
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)	5,017,513.61

**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) 5.74%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/lic)

(Line A10 divided by Line B18) 3.21%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>287,800.39</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(156,486.13)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(267,164.14)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.43%) 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 (3.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.35%) times Part III, Line B18); zero if positive	<u>(253,761.45)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(253,761.45)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<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>0.68%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-126,880.73) is applied to the current year calculation and the remainder (\$-126,880.72) is deferred to one or more future years:	<u>3.21%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-84,587.15) is applied to the current year calculation and the remainder (\$-169,174.30) is deferred to one or more future years:	<u>4.05%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(126,880.73)</u>

Approved indirect cost rate: 3.43%
Highest rate used in any program: 2.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	176,265.00	4,150.00	2.35%
01	3550	2,859.00	65.00	2.27%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	50,910.00		14,861.00	65,771.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		50,910.00	0.00	14,861.00	65,771.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	796.00			796.00
3. Employee Benefits	3000-3999	163.00			163.00
4. Books and Supplies	4000-4999	25,961.00		14,861.00	40,822.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,990.00			23,990.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		50,910.00	0.00	14,861.00	65,771.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,881,589.00	2.27%	4,992,407.00	1.41%	5,062,712.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	61,215.00	0.00%	61,215.00	-49.01%	31,215.00
4. Other Local Revenues	8600-8799	233,784.00	3.70%	242,436.00	1.52%	246,123.00
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	(167,468.00)	32.99%	(222,717.00)	-10.06%	(200,321.00)
6. Total (Sum lines A1 thru A5c)		5,089,120.00	1.26%	5,153,341.00	1.29%	5,219,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,732,889.00		1,785,234.00
b. Step & Column Adjustment				52,345.00		53,654.00
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	1,732,889.00	3.02%	1,785,234.00	3.01%	1,838,888.00
2. Classified Salaries						
a. Base Salaries				724,701.00		744,020.00
b. Step & Column Adjustment				19,319.00		19,802.00
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	724,701.00	2.67%	744,020.00	2.66%	763,822.00
3. Employee Benefits	3000-3999	1,064,837.00	12.65%	1,199,578.00	2.50%	1,229,567.00
4. Books and Supplies	4000-4999	250,117.00	-22.04%	195,000.00	-10.26%	175,000.00
5. Services and Other Operating Expenditures	5000-5999	1,105,137.00	-23.09%	850,000.00	-5.88%	800,000.00
6. Capital Outlay	6000-6999	101,298.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,215.00)	0.00%	(4,215.00)	0.00%	(4,215.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	343,067.00	-65.56%	118,169.00	-40.81%	69,944.00
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)		5,422,281.00	-7.93%	4,992,236.00	-0.30%	4,977,456.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(333,161.00)		161,105.00		242,273.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,475,084.00		3,141,923.00		3,303,028.00
2. Ending Fund Balance (Sum lines C and D1)		3,141,923.00		3,303,028.00		3,545,301.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	518,756.00		539,517.00		562,391.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,000.00		625,000.00		630,000.00
2. Unassigned/Unappropriated	9790	1,998,767.00		2,135,111.00		2,349,510.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,141,923.00		3,303,028.00		3,545,301.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	621,000.00		625,000.00		630,000.00
c. Unassigned/Unappropriated	9790	1,998,767.00		2,135,111.00		2,349,510.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		2,619,767.00		2,760,111.00		2,979,510.00

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.

Salary and Benefits have standard step and column adjustments for out years. 16/17 negotiations settlement was a retroactive 2.5% increase for classified and certificated staff effective July 1, 2016 to the salary schedules. Hard cap on Health and Welfare benefits for classified staff was increased to \$17,536 maximum in 17/18. No additional increases were negotiated for current or two out years. We will be reducing expenditures going forward.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	111,657.00	-0.67%	110,907.00	0.00%	110,907.00
3. Other State Revenues	8300-8599	500,189.00	-53.73%	231,445.00	-29.90%	162,254.00
4. Other Local Revenues	8600-8799	2,454.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	167,468.00	32.99%	222,717.00	-10.06%	200,321.00
6. Total (Sum lines A1 thru A5c)		781,768.00	-27.72%	565,069.00	-16.21%	473,482.00
B. EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries						
a. Base Salaries				152,591.00		156,406.00
b. Step & Column Adjustment				3,815.00		3,910.00
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	152,591.00	2.50%	156,406.00	2.50%	160,316.00
2. Classified Salaries						
a. Base Salaries				51,388.00		52,673.00
b. Step & Column Adjustment				1,285.00		1,317.00
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	51,388.00	2.50%	52,673.00	2.50%	53,990.00
3. Employee Benefits	3000-3999	227,449.00	2.52%	233,186.00	2.50%	239,016.00
4. Books and Supplies	4000-4999	24,498.00	-13.01%	21,312.00	-72.10%	5,945.00
5. Services and Other Operating Expenditures	5000-5999	62,850.00	-20.45%	50,000.00	-80.00%	10,000.00
6. Capital Outlay	6000-6999	258,777.00	-81.73%	47,278.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,215.00	0.00%	4,215.00	0.00%	4,215.00
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)		781,768.00	-27.72%	565,070.00	-16.21%	473,482.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(1.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		1.00		1.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		1.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		1.00		0.00		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Salary and Benefits have standard step and column adjustments for out years. 16/17 negotiations settlement was a retroactive 2.5% increase for classified and certificated staff effective July 1, 2016 to the salary schedules. Hard cap on Health and Welfare benefits for classified staff was increased to \$17,536 maximum in 17/18. No additional increases were negotiated for current or two out years. We will be reducing expenditures going forward.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,881,589.00	2.27%	4,992,407.00	1.41%	5,062,712.00
2. Federal Revenues	8100-8299	191,657.00	-0.39%	190,907.00	0.00%	190,907.00
3. Other State Revenues	8300-8599	561,404.00	-47.87%	292,660.00	-33.89%	193,469.00
4. Other Local Revenues	8600-8799	236,238.00	2.62%	242,436.00	1.52%	246,123.00
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)		5,870,888.00	-2.60%	5,718,410.00	-0.44%	5,693,211.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,885,480.00		1,941,640.00
b. Step & Column Adjustment				56,160.00		57,564.00
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	1,885,480.00	2.98%	1,941,640.00	2.96%	1,999,204.00
2. Classified Salaries						
a. Base Salaries				776,089.00		796,693.00
b. Step & Column Adjustment				20,604.00		21,119.00
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	776,089.00	2.65%	796,693.00	2.65%	817,812.00
3. Employee Benefits	3000-3999	1,292,286.00	10.87%	1,432,764.00	2.50%	1,468,583.00
4. Books and Supplies	4000-4999	274,615.00	-21.23%	216,312.00	-16.35%	180,945.00
5. Services and Other Operating Expenditures	5000-5999	1,167,987.00	-22.94%	900,000.00	-10.00%	810,000.00
6. Capital Outlay	6000-6999	360,075.00	-86.87%	47,278.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	343,067.00	-65.56%	118,169.00	-40.81%	69,944.00
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)		6,204,049.00	-10.42%	5,557,306.00	-1.91%	5,450,938.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(333,161.00)		161,104.00		242,273.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,475,085.00		3,141,924.00		3,303,028.00
2. Ending Fund Balance (Sum lines C and D1)		3,141,924.00		3,303,028.00		3,545,301.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	1.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,756.00		539,517.00		562,391.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,000.00		625,000.00		630,000.00
2. Unassigned/Unappropriated	9790	1,998,767.00		2,135,111.00		2,349,510.00
f. Total Components of Ending Fund Balance		3,141,924.00		3,303,028.00		3,545,301.00
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	621,000.00		625,000.00		630,000.00
c. Unassigned/Unappropriated	9790	1,998,767.00		2,135,111.00		2,349,510.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
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 - by Amount (Sum lines E1a thru E2c)		2,619,767.00		2,760,111.00		2,979,510.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		42.23%		49.67%		54.66%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		394.80		411.88		403.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,204,049.00		5,557,306.00		5,450,938.00
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)		6,204,049.00		5,557,306.00		5,450,938.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		248,161.96		222,292.24		218,037.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		248,161.96		222,292.24		218,037.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,122,031.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	221,274.00
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	363,020.00
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	336,553.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	324,648.00
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)				1,024,221.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		61,553.00
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)				4,938,089.00

		2016-17 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		363.04
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,602.05
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,746,622.62	12,789.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,746,622.62	12,789.30
B. Required effort (Line A.2 times 90%)	4,271,960.36	11,510.37
C. Current year expenditures (Line I.E and Line II.B)	4,938,089.00	13,602.05
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2016-17 Actual	2017-18 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			
F. Low Incidence Apportionment			
G. Out of Home Care Apportionment			
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
			0.00%
I. Adjustment for NSS with Declining Enrollment			
			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)			
	0.00	0.00	0.00%
K. Mental Health Apportionment			
			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			
			0.00%
M. Federal IDEA - Section 619 Preschool			
			0.00%
N. Other Federal Discretionary Grants			
			0.00%
O. Other Adjustments			
			0.00%
P. Total SELPA Revenues (Sum lines J through O)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			
			0.00%
Sierra-Plumas Joint Unified (AW01)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)			
	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 46-70177-0000000 Sierra-Plumas Joint Unified		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						336,553.00		
Fund Reconciliation					0.00		0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					61,553.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	336,553.00	336,553.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	343,067.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					68,067.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	343,067.00	343,067.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	353	362		
Charter School				
Total ADA	353	362	N/A	Met
Second Prior Year (2015-16)				
District Regular	368	371		
Charter School				
Total ADA	368	371	N/A	Met
First Prior Year (2016-17)				
District Regular	355	361		
Charter School		0		
Total ADA	355	361	N/A	Met
Budget Year (2017-18)				
District Regular	395			
Charter School	0			
Total ADA	395			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	372	372		
Charter School				
Total Enrollment	372	372	0.0%	Met
Second Prior Year (2015-16)				
District Regular	388	381		
Charter School				
Total Enrollment	388	381	1.8%	Met
First Prior Year (2016-17)				
District Regular	370	387		
Charter School				
Total Enrollment	370	387	N/A	Met
Budget Year (2017-18)				
District Regular	420			
Charter School				
Total Enrollment	420			

2B. Comparison of District Enrollment to the Standard

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

1a. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	356	372	
Charter School		0	
Total ADA/Enrollment	356	372	95.7%
Second Prior Year (2015-16)			
District Regular	362	381	
Charter School			
Total ADA/Enrollment	362	381	95.0%
First Prior Year (2016-17)			
District Regular	361	387	
Charter School	0		
Total ADA/Enrollment	361	387	93.3%
		Historical Average Ratio:	94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	395	420		
Charter School	0			
Total ADA/Enrollment	395	420	94.0%	Met
1st Subsequent Year (2018-19)				
District Regular	403	420		
Charter School				
Total ADA/Enrollment	403	420	96.0%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	400	415		
Charter School				
Total ADA/Enrollment	400	415	96.4%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

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

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		4,988,604.00	5,048,115.00	5,100,738.00
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	363.04	396.50	420.00	420.00
b. Prior Year ADA (Funded)		363.04	396.50	420.00
c. Difference (Step 1a minus Step 1b)		33.46	23.50	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		9.22%	5.93%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		4,514,808.00	4,881,589.00	4,992,407.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		107,015.00	55,708.00	38,026.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		107,015.00	55,708.00	38,026.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.37%	1.14%	0.76%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		11.59%	7.07%	0.76%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,592,742.00	2,687,636.00	2,714,512.00	2,714,512.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	1.37% to 3.37%	.14% to 2.14%	-.24% to 1.76%

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,577,819.00	4,881,589.00	4,992,407.00	5,062,712.00
District's Projected Change in LCFF Revenue:		6.64%	2.27%	1.41%
Necessary Small School Standard:		1.37% to 3.37%	.14% to 2.14%	-.24% to 1.76%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Downieville Elementary School was changed to LCFF calculation for the 16/17 fiscal year from NSS. Downieville Elementary School will be returning to the NSS funding calculatin in 17/18. Some schools are funded as NSS while others are funded on ADA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2014-15)	3,358,322.01	4,556,101.91	73.7%
Second Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
First Prior Year (2016-17)	3,386,927.00	4,976,169.00	68.1%
	Historical Average Ratio:		72.4%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.4% to 76.4%	68.4% to 76.4%	68.4% to 76.4%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	3,522,427.00	5,079,214.00	69.3%	Met
1st Subsequent Year (2018-19)	3,728,832.00	4,874,067.00	76.5%	Not Met
2nd Subsequent Year (2019-20)	3,832,277.00	4,907,512.00	78.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The negotiations settlement for FY 2016/2017 was for a 2.5% increase to the salary schedule effective July 1, 2016. This increase effected 16/17 as well as 17/18 and the additional years projections. Due to increased kindergarten enrollment for 17/18 we have added staff to accommodate the increased enrollment and salaries and benefits have been adjusted accordingly.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	11.59%	7.07%	0.76%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.59% to 21.59%	-2.93% to 17.07%	-9.24% to 10.76%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.59% to 16.59%	2.07% to 12.07%	-4.24% to 5.76%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	191,657.00		
Budget Year (2017-18)	191,657.00	0.00%	Yes
1st Subsequent Year (2018-19)	190,907.00	-0.39%	Yes
2nd Subsequent Year (2019-20)	190,907.00	0.00%	No

Explanation:
(required if Yes)

Forest Reserve funding was included in budget for 16/17 and out years. Only a portion of funds from Federal programs have been received. The district anticipates these funds will be received or adjustments made accordingly. Title I, Perkins and Small Rural Schools programs continuing in current and two out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	630,003.00		
Budget Year (2017-18)	561,404.00	-10.89%	Yes
1st Subsequent Year (2018-19)	292,660.00	-47.87%	Yes
2nd Subsequent Year (2019-20)	193,469.00	-33.89%	Yes

Explanation:
(required if Yes)

Prop 39 and Educator Effective funds are being carried over into 17/18 but no additional funding is included in the budget projections in 18/19 and 19/20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	236,238.00		
Budget Year (2017-18)	236,238.00	0.00%	Yes
1st Subsequent Year (2018-19)	242,436.00	2.62%	No
2nd Subsequent Year (2019-20)	246,123.00	1.52%	No

Explanation:
(required if Yes)

Additional funding is expected prior to year end and should be within variance at 16/17 year end close.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	315,352.00		
Budget Year (2017-18)	274,615.00	-12.92%	Yes
1st Subsequent Year (2018-19)	216,312.00	-21.23%	Yes
2nd Subsequent Year (2019-20)	180,945.00	-16.35%	Yes

Explanation:
(required if Yes)

Overall expenditures are being reduced in 17/18 and out years to reduce spending.

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

First Prior Year (2016-17)	1,184,439.00		
Budget Year (2017-18)	1,167,987.00	-1.39%	Yes
1st Subsequent Year (2018-19)	900,000.00	-22.94%	Yes
2nd Subsequent Year (2019-20)	810,000.00	-10.00%	Yes

Explanation:
(required if Yes)

District is making an effort to reduce expenditures. Contracted Services and Other Operating expenditures has been reduced in 18/19.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2016-17)	1,057,898.00		
Budget Year (2017-18)	989,299.00	-6.48%	Not Met
1st Subsequent Year (2018-19)	726,003.00	-26.61%	Not Met
2nd Subsequent Year (2019-20)	630,499.00	-13.15%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2016-17)	1,499,791.00		
Budget Year (2017-18)	1,442,602.00	-3.81%	Not Met
1st Subsequent Year (2018-19)	1,116,312.00	-22.62%	Not Met
2nd Subsequent Year (2019-20)	990,945.00	-11.23%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Forest Reserve funding was included in budget for 16/17 and out years. Only a portion of funds from Federal programs have been received. The district anticipates these funds will be received or adjustments made accordingly. Title I, Perkins and Small Rural Schools programs continuing in current and two out years.

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

Prop 39 and Educator Effective funds are being carried over into 17/18 but no additional funding is included in the budget projections in 18/19 and 19/20.

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

Additional funding is expected prior to year end and should be within variance at 16/17 year end close.

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

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

Overall expenditures are being reduced in 17/18 and out years to reduce spending.

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

District is making an effort to reduce expenditures. Contracted Services and Other Operating expenditures has been reduced in 18/19.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 2017-18 to 2019-20 - 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 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent 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; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	6,204,049.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	6,204,049.00	186,121.47	Amount Deposited* for 2014-15 Fiscal Year 0.00	Lesser of: 3% or 2014-15 amount 0.00

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	124,080.98	124,080.98

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	479,868.00	523,550.00	619,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,801,300.52	3,032,222.43	2,333,428.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	3,281,168.52	3,555,772.43	2,952,428.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,119,239.04	5,235,508.87	6,122,031.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	5,119,239.04	5,235,508.87	6,122,031.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	64.1%	67.9%	48.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	21.4%	22.6%	16.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	742,750.02	4,706,182.75	N/A	Met
Second Prior Year (2015-16)	356,509.82	4,793,536.02	N/A	Met
First Prior Year (2016-17)	(521,417.00)	5,312,722.00	9.8%	Met
Budget Year (2017-18) (Information only)	(333,161.00)	5,422,281.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	2,851,213.00	2,897,240.72	N/A	Met
Second Prior Year (2015-16)	3,343,950.00	3,639,990.74	N/A	Met
First Prior Year (2016-17)	3,609,386.00	3,996,501.00	N/A	Met
Budget Year (2017-18) (Information only)	3,475,084.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA 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 \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

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

³ 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.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	395	412	403
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 MYP 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; Budget Year data are extracted.

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,204,049.00	5,557,306.00	5,450,938.00
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)	6,204,049.00	5,557,306.00	5,450,938.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	248,161.96	222,292.24	218,037.52
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	248,161.96	222,292.24	218,037.52

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	621,000.00	625,000.00	630,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,998,767.00	2,135,111.00	2,349,510.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,619,767.00	2,760,111.00	2,979,510.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.23%	49.67%	54.66%
District's Reserve Standard (Section 10B, Line 7):	248,161.96	222,292.24	218,037.52
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(159,400.00)			
Budget Year (2017-18)	(167,468.00)	8,068.00	5.1%	Met
1st Subsequent Year (2018-19)	(222,717.00)	55,249.00	33.0%	Not Met
2nd Subsequent Year (2019-20)	(200,321.00)	(22,396.00)	-10.1%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	561,553.00			
Budget Year (2017-18)	343,067.00	(218,486.00)	-38.9%	Not Met
1st Subsequent Year (2018-19)	118,169.00	(224,898.00)	-65.6%	Not Met
2nd Subsequent Year (2019-20)	69,944.00	(48,225.00)	-40.8%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Reorganization of Title I and CTE grant contributions. Review of programs requiring contributions of unrestricted funds and restructuring of program operations.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Downieville HVAC budgeted in 16/17 is rebudgeted in 17/18 along with some minor facility projects. All years transfer out is for the Child Nutrition program.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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.

¹ 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list 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, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	43,411

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, 2017
TOTAL:				43,411

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	22,964	43,411	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	22,964	43,411	0	0
Has total annual payment increased over prior year (2016-17)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Budget year includes statutory contributions.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

A retiree who has met the criteria and retires at age 65 would receive 3 year payout for golden handshake retirement settlement.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	628,169

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

1,033,624.00

b. OPEB unfunded actuarial accrued liability (UAAL)

1,033,624.00

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

Actuarial

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

Jul 01, 2014

5. OPEB Contributions

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

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
133,535.00	133,535.00	133,535.00
0.00	0.00	0.00
89,800.00	87,681.00	82,405.00
5	5	4

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

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

d. Number of retirees receiving OPEB benefits

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

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

--	--

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.4	26.8	26.8	26.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are settled for the 2016/17 fiscal year.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	22,652		
	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	525,972	528,420	531,234
3. Percent of H&W cost paid by employer	76.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
	0	0	0

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	48,545	49,759	51,003
3. Percent change in step & column over prior year	2.5%	2.5%	2.5%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	25.0	20.3	20.3	20.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are settled through June 30, 2017.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

One Year Agreement

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or
Multiyear Agreement

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 9,043

7. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
244,115	245,835	247,599
67.0%	64.0%	61.0%
1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Yes		
17,880	0	0

Negotiated settlement with Classified bargaining unit included a higher cap on employer portion of paid Health insurance costs. The new cap on Health insurance paid by the district is \$17,536 which is a \$3,696 annual increase to the cap. This is to become effective on July 1, 2017.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
12,552	17,584	18,024
4.0%	3.0%	3.0%

Classified (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 budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	4.9	3.9	3.9	3.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations are settled through June 30, 2017.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget 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

4,800

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	91,030	95,582	100,361
Percent of H&W cost paid by employer	74.0%	71.0%	68.0%
Percent projected change in H&W cost over prior year	10.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review

PO Box 955
109 Beckwith Road
Loyalton, CA 96118
(530) 993-1660
Fax (530) 993-0828
www.sierracountyofficeofeducation.org

Sierra-Plumas Joint Unified School District

Transportation Services Safety Plan (Complies with Education Code §39831.3-EC)



TRANSPORTATION SERVICES, RULES AND REGULATIONS

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Approved by the Governing Board January 13, 2015
June 13, 2017, revision

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

CALIFORNIA EDUCATION CODE

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

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- (1) Determining if pupils require escort pursuant to paragraph (3) of subdivision (c) of Section 22112 of the Vehicle Code.
- (2) (A) Procedures for all pupils in pre-kindergarten, kindergarten, and grades 1 to 8, inclusive, to follow as they board and exit the appropriate school bus at each pupil's school bus stop.
(B) Nothing in this paragraph requires a county superintendent of schools, the superintendent of a school district, or the owner or operator of a private school that provides transportation to or from a school or school activity, to use the services of an onboard school bus monitor, in addition to the driver, to carry out the purposes of this paragraph
- (3) Boarding and exiting a school bus at a school or other trip destination.
(b) A current copy of a plan prepared pursuant to subdivision (a) shall be retained by each school subject to the plan and made available upon request to an officer of the Department of the California Highway Patrol.

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

- Upon registration, the parents or guardians of all pupils not previously transported in a school bus or school pupil activity bus and who are in prekindergarten, kindergarten, and grades 1 to 6, inclusive, shall be provided with written information on school bus safety. The information shall include, but not be limited to, all of the following:
- (A) list of school bus stops near each pupil's home; (B) General rules of conduct at school bus loading zones; (C) Red light crossing instructions; (D) School bus danger zone; (E) Walking to and from school bus stops.
- At least once in each school year, all pupils in pre-kindergarten, kindergarten, and grades 1 to 8, inclusive, who receive home-to-school transportation, shall receive safety instruction that includes, but is not limited to, proper loading and unloading procedures, including escorting by the driver, how to safely cross the street, highway, or private road, instruction on the use of passenger restraint systems, proper passenger conduct, bus evacuation, and location of emergency equipment.

Instruction also may include responsibilities of passengers seated next to an emergency exit. As part of the instruction, pupils shall evacuate the school bus through emergency exit doors. Instruction on the use of passenger restraint systems, when a passenger restraint system is installed, shall include, but not be limited to all of the following:

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

(continued) Education Code §39831.5

Prior to departure on a school activity trip, all pupils riding on a school bus or school pupil activity bus shall receive safety instruction that includes, but is not limited to,

- Location of emergency exits, and location and use of emergency equipment. Instruction also may include responsibilities of passengers seated next to an emergency exit.
- The following information shall be documented each time the instruction required by paragraph
- (1) Name of school district, county office of education, or private school;(2) Name and location of school;
- (3) Date of instruction; (4) Names of supervising adults. (5) Number of pupils participating.
- (6) Grade levels of pupils. (7) Subjects covered in instruction. (8) Amount of time taken for instruction.
- (9) Bus driver's name; (10) Bus number; (11) Additional remarks.
- The information recorded pursuant to this subdivision shall remain on file at the district or county office, or at the school, for one year from the date of the instruction, and shall be subject to inspection by the Department of the California Highway Patrol.

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Sierra-Plumas Joint Unified School District

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Transportation Safety Plan Requirements

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

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

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

General Rules for Parents/Guardians and Students

Upon school registration the parent/guardian of all students not previously transported in a school bus shall be provided with written information on school bus safety by the school site office. The information will include:

- General rules of conduct at school bus loading zones and red light crossing instructions
- A list of school bus stops for each school near each eligible pupil's residence. A copy of the bus routes, scheduled stops and times
- Behavior of Students on School Buses
- Walking to and from school bus stop
- School bus Danger Zone

2-1. Only authorized bus riders are permitted to ride the bus and they will be required to get on and off at their designated stop or other trip designation. An authorized bus rider who desires to get off the bus at a stop other than the normal stop is required to have a written permission note signed by his or her parent. Permission to get off at a different stop will only be granted if no change of bus is involved. Children who are not authorized bus riders will not be permitted to ride the bus even to accompany an authorized rider to or from school unless they receive permission from the superintendent or school site administrator in advance.

3-2. Bus riders are encouraged to arrive at their bus stops no earlier than five minutes before the scheduled time of pick-up. Children who arrive at their bus stops too early and get bored while waiting may cause most behavior problems. Horseplay is not permitted at the bus stop. Respect the people and property at and around the bus stop and loading zones.

4-3. Students are to wait in line completely off the paved surface of roadway for the bus. Students are to stand twelve (12) feet back from the bus as it pulls toward the curb and not move toward the school bus until it comes to a complete stop and opens its doors.

- a. Bus riders may not cross the street on which the designated bus stop is located but must wait in line on the opposite side of the road until the school bus driver personally escorts them across

5-4. The bus drivers will not depart pick up stops before the scheduled time. Parents can set their clocks by accessing the internet (www.time.gov).

6-5. The bus driver will make every effort to arrive at the bus stop at the scheduled time for pick up. If the bus arrives early, the driver will wait until the scheduled time before departing. In order to remain on schedule, the driver cannot wait at any stop beyond the scheduled pick up time. Take home times are considered more flexible than pick up times, and it is possible that some children will be delivered to their stops earlier than scheduled. This could occur when a driver bypasses bus stops of absent children.

7-6. The bus driver has the authority to separate students and to assign students to specific seats as deemed necessary.

8-7. Disembarking at a stop other than the student's designated stop will be sufficient cause to suspend the student's riding privilege. Bus drivers are required by law to load and discharge passengers only at authorized stops as listed on scheduled home-to-school or school-to-home routes or other trip destinations. Please Do NOT ask or expect a driver to stop at a location other than your child's assigned bus stop. No student shall be allowed to utilize any designated bus stop other than the student's primary designated stop without the written permission of the pupil's parent/guardian. The permission shall include: full name of the student, full name of the parent/guardian, home and/or work phone number and legal signature of parent/guardian giving the school this permission.

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9-8. If a student is hesitant or reluctant to get off the bus at his or her stop, the student will not be forced to get off. The student will either be returned to school or taken to the district office.

10-9. ~~Many special education~~ Identified students must be met at the designated bus stop by responsible adults. If no one is available to meet the child, the bus driver completes the route and returns to the stop, takes the child back to school, or takes the child to the district office or Child Protective Services.

11-10. Special needs students shall follow the same procedure for loading and unloading at school sites as for home-to-school students. The driver shall not activate the flashing red light system where a pupil requires physical assistance from the driver or authorized attendant to board or unload the school bus; providing the assistance extends the length of time the school bus is stopped beyond the time required to load or unload a pupil that does not require physical assistance.

12-11. All pupils in prekindergarten, kindergarten, and grades 1 through 8, needing to cross the street on which the bus is stopped, shall be provided escort service at those locations where traffic is not controlled by a traffic officer or an official traffic control signal. Grades 9-12 escorting is permissive and may be required.

- a. The crossing light system (Ambers and Reds) shall be activated, as required, when the bus is stopped for the purpose of loading and unloading students if the vehicle is parked on a highway or private road, unless under the direction of a traffic officer. The lights **DO NOT** allow students to cross the roadway or highway unless the driver has exited the school bus and given the student direction that it is safe to cross. Students are to remain on the roadside until the driver gives the direction that it is safe to cross. Students are never to cross the roadway or highway behind the bus unless crossing at an official traffic controlled signal.
- b. Each student being escorted across the street is required to cross under authority of the driver after unloading from the bus and crossing in front of the bus.

13-12. In order to ensure the continued high level of safety provided to our pupils and expected by the public, ~~the Transportation District~~ Transportation department will continue to educate school bus drivers, pupils and the public about the laws and dangers associated with loading and unloading of students.

13. Each student on a school bus must behave in a satisfactory manner in order for the driver to remain alert to the many hazards of driving. The safety of all students is of primary importance; a student who behaves in an unsatisfactory manner may be denied transportation. Student's conduct at school bus loading zones and school bus stops must be satisfactory to allow for the safe loading and unloading at these locations. Parent reinforcement of these regulations will help considerably in maintaining a high level of safety and a low level of disciplinary problems. Parents/Guardians may be responsible for any damage to vehicles or property caused directly by their students.

14. Students found to be in violation of the district's bus conduct rules shall be subject to discipline in accordance to Board policy and administrative regulation. The Superintendent or designee may deny a student the privilege of using school transportation upon the student's continued disorderly conduct or his/her persistent refusal to submit to the authority of the driver. (BP5131.1 and reference AR5131)

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BUS RIDERS ARE REQUIRED TO:

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

BUS RIDERS MAY NOT:

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

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

- Animals, except for those allowed by law, insects, any drinks other than water, scooters, or any object or substance which might be dangerous or illegal
- Food, except when on a school-related trip and approved by the driver

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

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

Bus Surveillance System: The Board believes that the use of surveillance systems on school buses will help to deter misconduct and improve discipline, ensure safety of students and drivers and prevent vandalism. Therefore, surveillance systems may be installed and used on school buses to monitor student behavior while traveling to and from school and school activities (BP5131.1).

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BEHAVIOR OF STUDENTS ON SCHOOL BUSES

- Riding a school bus is not a right, but rather a privilege that can be denied if the following rules are willfully disobeyed:
- 1. Pupils transported in a school bus shall be under the authority of and responsible directly to the driver of the bus and the driver shall be held responsible for the orderly conduct of the pupils while they are on the bus or being escorted across a street, highway, or road. Continued disorderly conduct or persistent refusal to submit to the authority of the driver shall be sufficient reason for a pupil to be denied transportation. No bus driver shall require any pupil to leave the bus en route between home and school or other destinations. Requests of the driver are to be obeyed without discussion while a bus is enroute.
- 2. Students are expected to be at the bus pick-up point, waiting to board the bus in an orderly fashion.
- 3. At the discretion of the bus driver, a student may be assigned a specific seat, and shall not be permitted to occupy another seat without permission of the driver.
- 4. All students are to remain seated until released by the driver.
- 5. Students shall keep heads, arms, hands, and other parts of the body inside the bus.
- 6. Students shall not drop or throw material of any kind, either from the bus, or within the bus, or make offensive remarks to pedestrians or motorists.
- 7. Students shall keep books, packages, coats, or other objects out of the bus aisle. Feet shall be kept out of the aisle. No objects are permitted which impair the ability of the driver to operate the bus, or which obscure his/her vision.
- 8. Students shall not carry knives, flammable devices, or other hazardous materials or objects on the bus. Seeing eye dogs are the only animals that may be transported on a school bus.
- 9. Students are to speak in conversational tones only. Profanity is forbidden, as are playing musical instruments, whistling, participating in any commotion that might tend to distract the driver's attention.
- 10. No pupil shall interfere with another pupil, or molest the property of another student.
- 11. Students shall not eat or drink beverages on the bus during normal transportation. Eating and drinking on the bus may be arranged for field trips. Breakable glass objects may be transported on a bus only if they are contained in a suitable container that would minimize the hazard in the event of accident or breakage.
- 12. Use and/or possession of tobacco in any form is prohibited while riding a school bus. Automatic suspension from school will result from any violation of this regulation.
- 13. Any student found guilty of inflicting willful damage to a school bus will be denied transportation until the parent/guardian has paid the cost of repairs.
- 14. Students having a need to cross the road when boarding or leaving the bus shall do so only in front of the bus with the driver's permission after all vehicles have stopped or the roadway is clear and safe. Driver shall use flashing lights and shall accompany all elementary students who must cross the road to get home.
- 15. Pupils who refuse to submit to the authority of the bus driver shall be reported by the bus driver to the principal of the school the student attends as soon as possible after the misconduct occurs.
- 16. The principal of the school shall reprimand the pupil, and inform the parent or guardian of the offense and the reprimand. The principal shall also inform the pupil and his parent or guardian that if such misconduct persists, the pupil may lose the privilege of being transported by school bus, and/or the school may take other disciplinary action.
- 17. If immediate disciplinary action is required, the bus driver may reprimand a pupil, and, if the misconduct occurs on the home-to-school bus run, the driver may suspend the pupils involved in the misconduct from the bus run for the following school day. In such case, it shall be the duty of the driver to inform the pupil or pupils, the parents or guardians, and the school principal of such suspensions as soon as possible.
- 18. Students must present signed written permission from parents or guardians to the driver for any permanent or temporary change in their regular bus schedule.
- 19. All School Bus Incident Reports must be signed by a parent/guardian and returned to the bus driver before a student will be allowed back on the bus.
- 20. Video (surveillance) cameras may be used on school buses to monitor student behavior while traveling to and from school and school activities. The recording may be considered a student record and used in student disciplinary procedures or referred to local law enforcement as appropriate.
- 21. Driver or principal may call parent as a courtesy when small, minor behavior problems occur to help resolve the problem before it escalates.
- Parents shall be provided with copies of this regulation, and shall acknowledge that they have read and understand these rules. Any parent who has a question regarding transportation or the above regulations should contact the school principal.
- We have read and understand the rules for Behavior of Students on School Buses.

Student's Name: _____ Date: _____

Signature: Parent/Guardian _____

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Loading at a Designated School Bus Stop:

- Driver shall approach the bus stop and activate the flashing amber warning light system, if so equipped, 200 feet before the bus stop
- Once stopped, the driver shall activate the flashing red signal light system, as defined in Vehicle Code Section 22112
- The driver shall ensure that the flashing red signal lights and stop arm, if so equipped, are activated before allowing students to enter the bus
- In the event any pupils will need to cross the roadway upon which the bus is stopped, the driver shall escort them across the roadway. The driver shall use the approved hand-held "STOP" sign when escorting students
- The driver shall require all students to walk in front of the bus as they cross the roadway upon which the bus is stopped
- If a student drops papers or other objects while boarding the bus, he/she should get the attention of the driver. The student shall NEVER go under or near the school bus to retrieve objects.
- The Drivers shall ensure that all students who need to cross the roadway/highway, upon which the bus has stopped, have crossed safely, and that all pedestrians are a safe distance from the bus. The driver shall cancel the flashing red lights as soon as practicable and ensure it is safe before setting the bus in motion.

Unloading at a Designated School Bus Stop:

- Drivers shall be familiar with the proper procedures and requirements for the use of flashing red lights and escorting students across the roadway. The driver shall escort student passengers who attend a pre-kindergarten or elementary school or school up to grade eight (8), across the highway. Grades 9-12 MAY be escorted.
- This shall apply to public school that does not offer instructional beyond grade eight
- The driver shall use an approved hand-held "STOP" sign (18" Octagonal "stop" sign) while escorting students
- Drivers shall approach the bus stop and activate the flashing amber warning light system, if so equipped, 200 feet before the bus stop
- The school bus driver shall identify the students who must cross the roadway/highway and prepare the students to disembark the school bus
- The driver shall ensure the flashing red signal lights and stop arm, if so equipped, are activated and ensure it is safe to exit the bus
- The driver shall require all students who are crossing the roadway to walk in FRONT of and between the bus and driver
- If a student drops papers or other objects while exiting the bus, he/she should get the attention of the driver. The student shall never go under or near the school bus to retrieve objects
- The driver shall ensure that all students who need to cross the highway or private road, upon which the bus is stopped, have crossed safely and that all pedestrians are a safe distance from the bus
- The driver shall re-enter the school bus and immediately cancel the flashing red lights.

Loading School Bus at a School Site:

- The school bus driver may not activate the flashing amber warning light system, the flashing red light system and stop signal arm at any school bus loading zones on or adjacent to school grounds
- The driver shall not activate the flashing red lights to unload the students at the school site
- The driver will monitor the students at the school site to ensure orderly and safe exiting
- When the students have disembarked, the driver will depart the school site when safe
- The procedure will be the same for activity trips

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School Activity Trip Safety Instructions

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

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

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

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

Loading/Unloading at the Activity Destination Site:

- Upon arrival at the destination, the driver will select an area where the bus can be lawfully parked and loading/unloading students can be reasonably controlled
- The driver will provide instructions to the chaperone/coach(s) regarding the time and location where the group will assemble to reload the school bus
- When it is clear and safe, the driver will have the students disembark the bus (The flashing red signal lights will not be activated)
- When the group is accounted for and is ready to depart, the driver will depart when safe

Loading/Unloading for Special Needs Students

- Driver shall activate the flashing amber warning light system 200 feet before the designated stop, if so equipped, and pull up to the designated stop and secure the bus. Turn off the flashing amber lights
- Once stopped, the driver shall activate the flashing red signal light system (Vehicle Code 22112)
- When loading/unloading a wheelchair student, the flashing red lights shall NOT be activated. The driver will assist with the loading process and depart the bus top when safe.

Safe Bus Operations

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

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

Operation of Buses During Periods of Reduced Visibility

The Superintendent and Board of Education recognize that the safety of school bus passengers and driver is the most important part of school bus operations. Furthermore, the State of California (Vehicle Code 34501.6) has identified that a key factor in the safety of student passengers is the driver's ability to suspend operation of the bus when visibility on the roadway becomes limited. Understanding that atmospheric conditions in a local area may change rapidly, and visibility may become limited to two hundred (200) feet or less over a majority of the roadways traveled by school buses going to and from home, the Superintendent shall have the authority to suspend or delay the operation of school buses until such time as the visibility improves. The Superintendent shall be notified by the designated point person or bus driver(s), if pupils are being transported to/from other

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schools, of any decision to suspend or delay the operation of school buses. The Superintendent shall notify the Site Administrators and District office personnel.

At times when buses are used for school activity trips, the bus driver shall have the authority to suspend bus operations when reduced visibility affects the safe operation of the bus.

The Superintendent or designee shall develop procedures for suspending bus operations pursuant to this policy.

Legal reference: Education Code §39831.5 Instruction on school bus emergency procedures and passenger safety; Vehicle Code §34501.6 School buses; reduced visibility

Mechanical Breakdown

When a school bus is disabled due to mechanical failure and students are aboard that require transportation, the relief vehicle should drive to the front of and pull in line with and as close to the disabled vehicle as possible. Vehicle Code section 22112(d) states that a school bus disabled due to mechanical breakdown and/or the relief bus shall not activate the flashing red light system while loading and unloading passengers. The drivers of both vehicles should activate the hazard lights prior to the loading and unloading of passengers.

Bus Evacuations & Safety Instruction

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

As part of the instruction, pupils shall evacuate the ~~schoolbus-school bus~~ through emergency exit doors.

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

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

This transportation safety plan will be made readily available to all school district personnel who drive school district vehicles and could find themselves in a situation where they would be transporting a student as a passenger.

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If there are any questions about the information contained in this document, please call the District Office at (530) 993-1660, ext. ~~37~~, 38, 40, 42, or 43.

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Operation Hours: 7:00 a.m. - ~~4:30~~5:00 p.m. Monday - Friday

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In case of emergency, collision, or breakdown call appropriate personnel using the number listed ~~above~~, below

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Have location, load size, and problem available.

- Sierra-Plumas Joint Unified School District
 - Dr. Grant, Superintendent (530) 993-1660 ext. 37
(530) 771-7926 cell
 - Tom Jones, LHS Principal (530) 993-4454 x 203
- Plumas Unified Transportation Department
 - Kyle Bakker, Transportation Director (530) 283-6545 ext. 5507
 - Brandon Kirk, Lead Mechanic (530) 283-6545 ext. 5508
- Sierra Transportation (Downieville Schools)
 - Doug Peterman, President (530) 283-3230
- Sierra County Sheriff (530) 289-3700
- Plumas County Sheriff (530) 832-4242
- CHP Quincy Bus Officer (530) 283-1100
- CHP Susanville (530) ~~252-1900~~

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

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

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

- Sierra Transportation
 - Doug Peterman, President (530) 289-3230

Other Contact Numbers

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

Find additional transportation information at the transportation web site

www.sierracountyofficeofeducation.org

SCHOOL BUS ROUTES ARE AVAILABLE ON THE DISTRICT WEBSITE and are posted one week prior to the start of the school year

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http://www.sierracountyofficeofeducation.org/upload/files/BUS_ROUTES/Bus_2016-17_All_Routes.pdf

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School Bus Safety Plan/Safe Walking

Walking to and from Bus Stops

1. Go directly between the bus stop and home
2. Plan the safest route with the fewest streets to cross
3. If possible, cross streets and corners, using crosswalks if available. Look in all directions before crossing and when safe, walk across the street. Always obey traffic signals
4. Watch for vehicles that might be making a turn
5. Do not dart from between parked cars or shrubbery
6. Never accept a ride from a stranger
7. If possible, face traffic when walking on roads without sidewalks and always use caution
8. Be extra careful during times of sunrise and sunset, bad weather and during darkness (wear light colored clothing or something reflective)
9. Leave home early enough so you do not have to run
10. Be at the Bus Stop a minimum of 5 minutes before the scheduled pick-up time

Safe Tips for Parents

The greatest risk is not while riding the bus, but approaching or leaving the bus. It is essential that automobile drivers know the rules:

1. When backing out of a driveway or leaving a garage, watch for children walking or bicycling to school
2. When driving in neighborhoods with school zones, watch out for young people who may be focused on getting to school but may not be thinking about safety
3. Slow down. Watch for children playing and gathering near bus stops or walking in the street, especially if there are no sidewalks
4. Be alert. Children arriving late for the bus may dart into the street without looking for traffic
5. Learn and obey the school bus laws in California
6. Always STOP when a school bus has activated their Flashing Red Lights, do not proceed until they are completely off and then proceed with caution
7. Always slow down when a bus has activated the flashing amber warning light system and prepare to stop once the flashing red signal lights are activated

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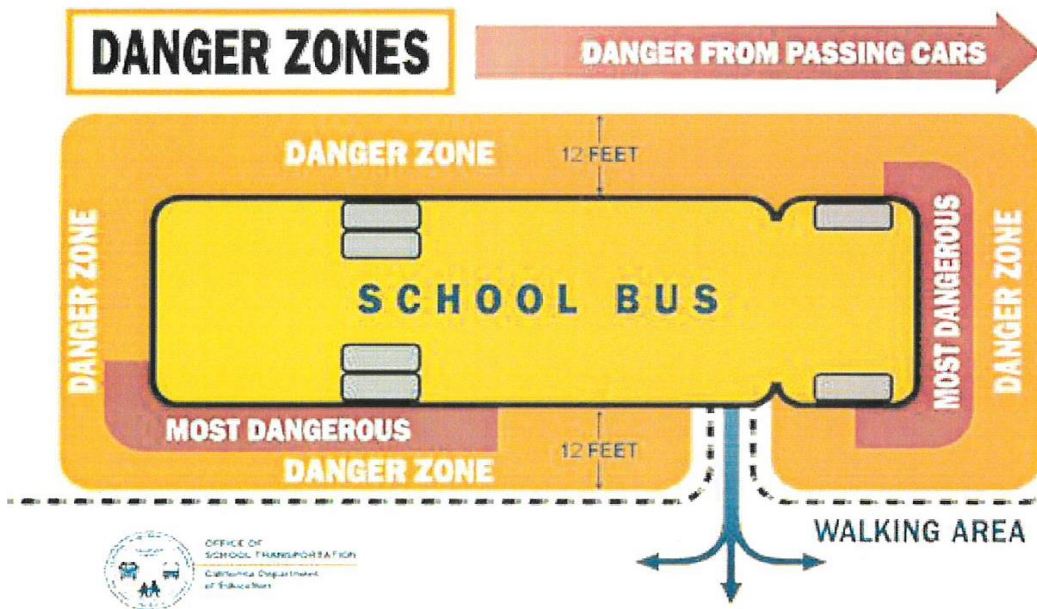
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School Bus Danger Zone

School buses are large commercial vehicles and are difficult to see around because of their size; therefore, they create blind spots where children may be present. Understanding the 12 foot danger zone area around the bus helps keep our children safe. Students should never go under or in front of the bus. Students should store items inside a backpack where they are less likely to be dropped under the bus. If any student needs to cross the roadway in which the bus is traveling upon, the driver shall escort the pupil across the roadway.

Also slow your vehicle when you are around a school bus and stop when the red lights are flashing. Flashing amber lights on the school bus is a warning to slow down and stop for the subsequent red lights flashing signal system on the school bus.



**Amendment No. 5
AGREEMENT NO. 2009-30D**

**between
Sierra-Plumas Joint Unified School District
and
Sierra Transportation Company, LLC (the "CONTRACTOR")**

This document constitutes the Fifth Amendment, dated June 13, 2017, by and between the Sierra-Plumas Joint Unified School District, ("District"), and Sierra Transportation Company, LLC, ("CONTRACTOR") for Pupil Transportation Services.

OPERATIVE PROVISIONS

1. Compensation: \$184,000.00 per year. Payment to be made in 12 monthly installments as follows:
 - a. July 2017 through May 2018 (11 months): \$15,333.34
 - b. June 2018 (1 month): \$15,333.26
 - c. July 2018 through May 2019 (11 months): \$15,333.34
 - d. June 2019 (1 month): \$15,333.26
2. Terms: Terms of the agreement extended two fiscal years to June 30, 2019.
3. Diesel fuel cost: If/when Diesel cost exceeds \$3.50 per gallon compensation will be adjusted to cover the cost of additional fuel used for services provided to the District.
4. All other terms and conditions of the Agreement shall remain in full force and effect.
5. This amendment shall have an effective date of July 1, 2017.

IN WITNESS WHEREOF, the parties hereto have executed this Fifth Amendment to the Agreement on the day here first above written.

"DISTRICT"
Sierra-Plumas Joint Unified School District

"CONTRACTOR"
Sierra Transportation Company, LLC

By _____
Dr. Merrill M. Grant, Superintendent

By _____
Doug Peterman, Owner/Manager

Date: _____

Date: _____

Approved by the Sierra-Plumas JUSD Board of Trustees on _____

FACILITIES USE AGREEMENT

This facilities use agreement (“Agreement”) is entered into by and between Pastor of Holy Family Parish, Portola, a corporation sole (“Parish”), and the Sierra-Plumas Joint Unified School District (“the District”), according to the terms and conditions set forth herein.

RECITALS

WHEREAS, Parish owns and operates Holy Rosary Mission, a mission church of Holy Family Parish; and

WHEREAS the District uses facilities (including buildings on the premises and other materials such as chairs) at Holy Rosary Mission, free of charge, for numerous events related to student activities such as graduation ceremonies, senior banquet, sports banquets, drama, speech contests, advanced placement exams and senior projects; and

WHEREAS the District operates Loyalton High School on property adjacent to Holy Rosary Mission, which serves as the emergency center for the citizenry of Loyalton, and walkways that cross the premises of Holy Rosary Mission can serve as additional access points to Loyalton High School, thereby enhancing the ability of emergency personnel to provide a safe shelter at Loyalton High School; and

WHEREAS the parties desire to memorialize their agreement regarding removal of snow on walkway access to Loyalton High School and the use of the parking lot at Holy Rosary Mission by District-affiliated parties, and to have a use agreement that will govern the respective rights and responsibilities under the arrangement;

THE PARTIES NOW AGREE AS FOLLOWS:

AGREEMENT

1. **Mutual Obligations.** Parish agrees to permit the District to use the parking lot on the premises at Holy Rosary Mission (“the Parking Lot”), for overflow parking for District staff, parents, and students, on regular school days and during special events, subject to the terms and conditions set forth herein. The District agrees, at its discretion as to timing and necessity, to assign a maintenance employee of the District to clear snow from the walkway and sidewalk along the boundary between Holy Rosary Mission and Loyalton High School.

2. **Use of Parking Lot:**

a. Parish agrees to permit the District to use the Parking Lot as overflow parking for the District’s officers, directors, employees, agents, and invitees (Parking Lot Users), on regular school days, and during special events. The District agrees to provide Parish, in advance, with a list of dates of special events, and Parish will notify District if a particular date or time conflicts with a Parish event at Holy Rosary Mission. In case of a conflict with a Parish event, District agrees that the Parish event will have priority use of the Parking Lot, and District agrees to select an alternate date (if any) for use of the Parking Lot pursuant to this Agreement.

b. During any use of the Parking Lot, the District agrees to be responsible, as necessary, for supervising the parking of vehicles and cleanup of the Parking Lot afterward. District further agrees that on weekdays during winter use of the Parking Lot, District will be responsible for plowing snow so as to permit the parking of vehicles by Parking Lot Users.

3. Prohibited Use. The District understands and agrees that Parish facilities are not open to the general public, and any use by the District under this Agreement is strictly limited to the District's invitees, in connection with classes and activities at Loyalton High School and District events. The District further understands and agrees that the religious character of the Holy Rosary Mission premises must at all times be respected, and will ensure that Parking Lot Users refrain from disrupting private prayer or ongoing liturgies, and treat the Parish premises with appropriate reverence and respect.

4. Termination. Either party may terminate this Agreement at any time, by providing written notice of termination to the other party thirty (30) days in advance of the intended termination date. Written notice to the Parish shall be directed to the Parish office at P.O. Box 1077, Portola, CA 96122; written notice to District shall be directed to the District office at Sierra-Plumas Joint Unified School District, P. O. Box 955, Loyalton, CA, 96118.

5. Damage to Lot. The District shall be solely liable for any damage to the facilities, equipment, and grounds at Holy Rosary Mission, that may result from use of the Parking Lot by Parking Lot Users, other than normal wear and tear on the premises. The District shall likewise be solely responsible for the safety of Parking Lot Users.

6. Indemnification. The District shall defend, indemnify, and hold Parish harmless from and against all claims, losses, expenses or damages to any person or property in or upon any Parish Premises, arising out of the District's use of the Parking Lot under this Agreement, or any act, omission, or neglect of the Parking Lot Users.

7. Liability Insurance. The District agrees to maintain, in full force, at all times this Agreement is in effect, and at the District's expense, a policy of comprehensive liability insurance, including automobile liability coverage, which would insure Parish against injury to persons, including death resulting therefrom, and property damage, from occurrences in or about the Parish premises or the use of or condition thereof, with a limit of no less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate. Such insurance shall be primary and not contributing with any other insurance in effect for the additional insureds and shall be evidenced by a Certificate of Insurance and an Additional Insured Endorsement issued to Parish, prior to any use of the Parking Lot pursuant to this Agreement.

8. Attorneys' Fees. If any action or proceeding arising out of or relating to this Agreement is commenced by either party to this Agreement, the prevailing party shall be entitled to recover from the other party, in addition to any other costs and relief that may be granted, the reasonable attorneys' fees incurred in the action or proceeding by the prevailing party.

9. Entire Agreement. This Agreement constitutes the entire agreement between Parish and the District relating to the use of the Parking Lot. Any prior agreements, negotiations, or course of conduct are of no force and effect. Any amendment to this Agreement shall only be effective if made in writing and signed by both parties. This Agreement does not take effect until signed by the parties.

10. Assignment. This Agreement may not be assigned, transferred or sublet without express written consent of Parish.

11. Binding Arbitration. The parties agree that any and all disputes, claims or controversies arising out of or relating to this Agreement shall first be submitted to a mutually agreeable mediator, for mediation. If a dispute, claim, or controversy arising out of or relating to this Agreement is not resolved through mediation, then it shall be determined by final and binding arbitration in accordance with the commercial rules of the American Arbitration Association (AAA) or the Judicial Arbitration and Mediation Service (JAMS) then in effect and the provisions of Code of Civil Procedure section 1280 et seq. The parties agree that any arbitration award arrived at pursuant to this section will be binding on the parties, will be enforceable, may be entered in any court with jurisdiction, and will be subject to challenge and review only as set forth in Code of Civil Procedure section 1285 et seq. This arbitration clause constitutes a waiver of the parties' right to a jury trial. The parties agree to share all costs of arbitration and to bear their own attorneys' fees and expenses.

12. No Presumptions. The parties agree that no presumptions shall be deemed to exist in favor of or against any party as a result of the preparation or negotiation of this Agreement.

13. Governing Law, Severability. This Agreement shall be governed by the laws of the State of California. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

PASTOR OF HOLY FAMILY PARISH, PORTOLA,
a corporation sole

Date: _____

By: _____

SIERRA-PLUMAS JOINT UNIFIED SCHOOL
DISTRICT

Date: June 13, 2017

By: Dr. Merrill M. Grant, Superintendent