

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

September 12, 2017

Immediately following the 6:00 pm meeting of the Sierra County Board of Education
Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118
Video conferencing will be available at Downieville School, 130 School St., Downieville, CA 95936

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

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

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

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

- 1. Superintendent's Report
 - a. Start of School Update
 - b. Early Release Wednesdays
 - b. AMS Network
 - c. Priority Standards Presentation (Meschery)
 - d. Total Interdistrict Variances in effect for 2017-18**
 - e. Most Recent Interdistrict Variances:

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District
New	2017-18	9	Sierra	Washoe
New	2017-18	4	Sierra	Tahoe-Truckee
New	2017-18	9	Sierra	Tahoe-Truckee
New	2017-18	11	Sierra	Tahoe-Truckee

- 2. Business Report
 - a. Account Object Summary-Balance from 07/01/17 to 9/30/17**
 - b. First Day Enrollments for the 2017-2018 School Year**
 - c. Surplus Items
 - d. Certification Letter for Fiscal Year 2015-16**
 - e. Independent Study Program Enrollments for 2017-18

LOYALTON ELEMENTARY ISP

<u>Grade</u>	<u>Enrollment</u>
K	One
1	One
2	One
3	One
4	Two
6	Two

LOYALTON HIGH SCHOOL ISP

<u>Grade</u>	<u>Enrollment</u>
12	Two

- 3. Staff Reports (5 minutes)
- 4. Board Members' Report (5 minutes)

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)
 - a. Current location
 - b. Videoconference location

E. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held August 11, 2017**
2. Approval of minutes of the Special Board meeting held August 15, 2017**
3. Approval of Board Report – Checks Dated 9/1/17 through 9/30/17**

F. ACTION ITEMS

Unfinished Business and General Orders

1. Board Policy & Administrative Regulation 4127, 4227, 4327, Temporary Athletic Team Coaches, revision ***

New Business

1. Adoption of Resolution No. 18-002, Adopting the Gann Limit** (Griesert)
2. Public Hearing for the Purpose of Reviewing and Assessing ROC/P Program Per Education Code §52304.1 (Grant/Jones)
Ed Code 52304.1.
The governing board of each school district maintaining a high school shall annually review and assess the participation of pupils in grades 11 and 12 in regional occupational centers and programs. The governing board shall prepare an annual plan to increase the participation of these pupils unless it determines that there are no additional pupils enrolled in the district who would benefit from this participation.
The governing board shall conduct public hearings for purposes of reviewing the participation of these pupils and for the adoption of the plan required under this section.
(Added by Stats. 1983, Ch. 498, Sec. 101. Effective July 28, 1983.)

ROC/P Program Enrollment

Grade 11: 6 male/ 0 female

Grade 12 7 male/ 2 female

3. Approval of Cara Bowling, Loyaltan Elementary Instructional Aide, TK-Kindergarten, .5 FTE (3 hours daily), effective September 5, 2017 (Grant)
4. Authorization to fill Loyaltan Elementary and Alternative Education Custodian position, .06 FTE (2.5 hours/week)
5. Approval of Transportation Clerk Job Description, No. 218*
6. Authorization to fill Transportation Clerk position .125 FTE (5 hours/week)

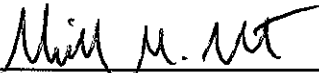
Sierra-Plumas Joint Unified School District
Governing Board Agenda
September 12, 2017

6. Nomination of Sierra-Plumas Joint Unified School District representatives for the Student Attendance Review Board as follows:
Dr. Merrill M. Grant, Chairman
Mr. Thomas Jones, Loyalton High School Administrator
Ms. Andrea Ceresola, Loyalton Elementary School Administrator
7. Presentation and Approval of Superintendent/District Goals for 2017-2018** (Grant)
8. Authorization for Superintendent to Enter into a Good Governance and Program Advisory Service Agreement with Schools, Innovation and Achievement** (Griesert)
9. Authorization for Superintendent to Enter into an Agreement with Globaloria LLC, for Computer Science Education Courses** (Jones)
10. Authorization for Superintendent to Enter into a Memorandum of Understanding with Placer County Office of Education for Tier 1 Preliminary Administrative Services Credential Program _Bethke** (Grant)
11. Authorization for Superintendent to Enter into a Memorandum of Understanding with Placer County Office of Education for Administrator Induction Program_Meschery** (Grant)
12. Approval to waive Facility Use Fee for Downieville Fire Protection District for use of one classroom at Downieville School from 11/2/17 to 1/31/18**
13. Approval to waive Facility Use Fee for Sierra Turnpike Players/ Sierra Arts Council for use of the drama classroom and kitchen (one-night use) at Downieville School from 9/6/17 to 10/21/17**
14. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2017** (Griesert)

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 10, 2017, at Downieville School, 130 School St., Downieville, CA 95936, 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.

H. ADJOURN



Dr. Merrill M. Grant, Superintendent

**enclosed

*handout

^^County agenda backup

WASHOE 2017-2018 Variances

	New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Name
1	Renewal	2017-18	1	Sierra	Washoe	
2	New	2017-18	1	Sierra	Washoe	
3	Renewal	2017-18	1	Sierra	Washoe	
4	New	2017-18	1	Sierra	Washoe	
5	Renewal	2017-18	3	Sierra	Washoe	
6	Renewal	2017-18	4	Sierra	Washoe	
7	Renewal	2017-18	6	Sierra	Washoe	
8	Renewal	2017-18	7	Sierra	Washoe	
9	Renewal	2017-18	8	Sierra	Washoe	
10	Renewal	2017-18	9	Sierra	Washoe	
11	New	2017-18	10	Sierra	Washoe	
12	Renewal	2017-18	10	Sierra	Washoe	
13	Renewal	2017-18	11	Sierra	Washoe	
14	Renewal	2017-18	7	Washoe	Sierra	

VARIANCES - - Sierra-Plumas Joint Unified School District 2017-18							
	New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District	Name	Notes
1	Renewal	2017-18	9	Sierra	Tahoe-Truckee		
2	Renewal	2017-18	11	Sierra	Tahoe-Truckee		
	Renewal	2017-18	8	Sierra	Tahoe-Truckee		back in SPJUSD
	Renewal	2017-18	12	Sierra	Tahoe-Truckee		back in SPJUSD
	Renewal	2017-18	4	Sierra	Tahoe-Truckee		back in SPJUSD
3	Renewal	2017-18	1	Sierra	Tahoe-Truckee		
4	Renewal	2017-18	1	Sierra	Tahoe-Truckee		
5	Renewal	2017-18	5	Sierra	Tahoe-Truckee		
6	New	2017-18	4	Sierra	Tahoe-Truckee		
7	New	2017-18	9	Sierra	Tahoe-Truckee		
8	New	2017-18	11	Sierra	Tahoe-Truckee		
9	Renewal	2017-18	2	Sierra	Plumas Unified		
10	Renewal	2017-18	5	Sierra	Plumas Unified		
11	Renewal	2017-18	1	Sierra	Plumas Unified		
12	Renewal	2017-18	7	Washoe	Sierra		
13	Renewal	2017-18	10	Sierra	Nevada Union		
14	Renewal	2017-18	9	Plumas Unified	Sierra		
15	Renewal	2017-18	9	Plumas Unified	Sierra		
16	Renewal	2017-18	2	Plumas Unified	Sierra		
17	Renewal	2017-18	10	Plumas Unified	Sierra		
18	Renewal	2017-18	5	Plumas Unified	Sierra		
19	Renewal	2017-18	8	Camptonville	Sierra		
20	Renewal	2017-18	2	Camptonville	Sierra		
21	Renewal	2017-18	5	Camptonville	Sierra		
22	New	2017-18	1	Camptonville	Sierra		Pending
23	Renewal	2017-18	9	Camptonville	Sierra		
24	New	2017-18	K	Washoe	Sierra		Did not show up 1st day

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,580,899.00	1,580,899.00	1,525,862.90	6,768.76	48,267.34
1115	Extra Duty Hourly	5,000.00	5,000.00			5,000.00
1120	Certificated Substitutes	23,161.00	23,161.00			23,161.00
1300	Certificated Superv/Admin Sala	220,570.00	220,570.00	186,299.20	37,259.84	2,989.04-
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00	10,000.00		6,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	33,208.00	6,641.60	.40
	Total for Object 1000	1,885,480.00	1,885,480.00	1,755,370.10	50,670.20	79,439.70
2100	Instructional Aides Salaries	165,947.00	165,947.00	158,704.19		7,242.81
2200	Classified Support Salaries	285,754.00	285,754.00	207,774.40	45,399.12	32,580.48
2201	Bus Driver	65,294.00	65,294.00	24,930.58	249.19	40,114.23
2220	Classified Support Substitute	5,405.00	5,405.00		5,602.10	197.10-
2300	Classified Sup/Admin Salaries	88,827.00	88,827.00	72,222.50	14,669.50	1,935.00
2400	Clerical & Office Salaries	142,336.00	142,336.00	102,435.04	16,691.10	23,209.86
2900	Other Classified Salaries	22,526.00	22,526.00	22,899.53		373.53-
	Total for Object 2000	776,089.00	776,089.00	588,966.24	82,611.01	104,511.75
3101	State Teachers Retirement Syst	397,392.00	397,392.00	237,585.30	7,311.71	152,494.99
3102	State Teachers Retirement Syst	10,328.00	10,328.00			10,328.00
3201	Public Employees Retirement Sy			5,741.00		5,741.00-
3202	Public Employees Retirement Sy	105,737.00	111,522.00	84,664.44	10,899.08	15,958.48
3212	Pers Pickup-Classified Employee	5,785.00				.00
3311	OASDI-Certificated Positions	16,843.00-	16,843.00-	2,291.80		19,134.80-
3312	OASDI-Classified Positions	49,896.00	49,896.00	35,545.42	4,915.40	9,435.18
3321	Medicare-Certificated Position	24,300.00	24,300.00	22,333.20	1,119.78	847.02
3322	Medicare-Classified Positions	11,918.00	11,918.00	8,313.16	1,152.84	2,452.00
3401	Health & Welfare -Certificated	381,226.00	381,226.00	413,158.10	7,534.90	39,467.00-
3402	Health & Welfare-Classified Po	154,119.00	154,119.00	173,061.94	26,701.71	45,644.65-
3501	State Unemployment Insurance-C	940.00	940.00	877.70	39.46	22.84
3502	State Unemployment Insurance-	420.00	420.00	294.30	41.21	84.49
3601	Workers' Compensation Insuranc	68,598.00	68,598.00	55,911.70	1,681.65	11,004.65
3602	Workers' Compensation Insuranc	31,954.00	31,954.00	19,681.26	2,729.35	9,543.39
3901	Other Benefits, Certificated P	48,000.00	48,000.00		28,238.58	19,761.42
3902	Other Benefits, Classified Pos	18,516.00	18,516.00			18,516.00
	Total for Object 3000	1,292,286.00	1,292,286.00	1,059,459.32	92,365.67	140,461.01
4100	Textbooks	63,634.00	63,634.00	3,523.36		56,648.19
4200	Books Other Than Textbooks			104.86	5,087.55	5,192.41-

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	32,064.00	36,564.00	5,646.83	447.49	30,469.68
4301	Class Consumable Mat'l	5,000.00	5,000.00	4,036.91	1,009.21	46.12-
4302	Class Paper/Toner	9,500.00	9,500.00	8,409.34		1,090.66
4305	Other Student M&S	19,525.00	19,525.00	8,393.77	1,453.95	9,677.28
4320	Custodial Grounds Supplies	42,495.00	42,495.00	16,718.23	9,173.39	16,603.38
4330	Office Supplies	17,231.00	17,231.00	3,550.04	1,914.25	11,766.71
4350	Vehicle Maint. M&S	25,900.00	25,900.00	3,624.43	200.57	22,075.00
4351	Vehicle FUEL	25,525.00	25,525.00	28,605.34	144.66	3,225.00-
4399	M&S Misc -undesignated		40,000.00			40,000.00
4400	Non-Capital Equipment (Up to \$	33,741.00	38,241.00	21,813.59	25,379.91	8,952.50-
	Total for Object 4000	274,615.00	323,615.00	104,426.70	48,273.43	170,914.87
5100	Subagreement for Services	176,461.00	176,461.00	132,499.98	26,500.02	17,461.00
5200	Travel & Conferences	58,381.00	72,498.00	6,420.99	4,696.09	61,380.92
5300	Dues & Membership	9,026.00	9,026.00	2,233.00	5,594.60	1,198.40
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-
5510	Power	90,183.00	90,183.00	83,871.66	5,602.34	709.00
5520	Garbage	12,813.00	12,813.00	7,081.20	13.52-	5,745.32
5530	Water	64,350.00	64,350.00	44,550.13	4,449.87	15,350.00
5540	Propane	65,000.00	65,000.00	44,000.00	477.67	20,522.33
5590	Miscellaneous Utilities	15,500.00	15,500.00			500.00
5600	Rentals, Leases & Repairs	106,450.00	106,450.00	19,584.68	13,042.81	73,822.51
5800	Services & Operating Expense	4,300.00	4,300.00	1,650.00	150.00	2,500.00
5810	Legal Expenses	7,078.00	7,078.00	4,714.00	286.00	2,078.00
5812	Board Election Expense	2,500.00	2,500.00			2,500.00
5840	Audit Expense	17,000.00	17,000.00	10,300.00	7,000.00	300.00-
5860	Solid Waste Tax	12,161.00	12,161.00	11,811.00		350.00
5890	Contracts/Service	445,552.00	445,552.00	47,715.52	13,423.74	384,412.74
5899	SCOE Interagency Reimburse			12,251.05	5,633.88	17,884.93-
5900	Communications	3,875.00	3,875.00	300.65	1,988.00	1,586.35
5910	Telephone-Monthly Service	17,252.00	17,252.00	7,599.12	52.59	9,600.29
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00	225.49		.49-
	Total for Object 5000	1,167,987.00	1,182,104.00	451,808.47	147,577.24	582,718.29
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00			109,875.00

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
	Total for Object 6000	360,075.00	360,075.00	.00	.00	360,075.00
7110	Out-of-State Tuition					104,450.00
7310	Direct Support/Indirect Costs	104,450.00	104,450.00			.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00			275,000.00
	Total for Object 7000	447,517.00	447,517.00	.00	.00	447,517.00
	Total for Fund 01 and Expense accounts	6,204,049.00	6,267,166.00	3,960,030.83	421,497.55	1,885,637.62
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,721.00	70,721.00	70,721.73		.73-
3202	Public Employees Retirement Sy	8,372.00	8,372.00	8,371.30		.70
3312	OASDI-Classified Positions	4,224.00	4,224.00	4,224.31		.31-
3322	Medicare-Classified Positions	987.00	987.00	987.85		.85-
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	17,536.60		.40
3502	State Unemployment Insurance-	36.00	36.00	35.33		.67
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	2,339.01		308.99
	Total for Object 3000	33,804.00	33,804.00	33,494.40	.00	309.60
4340	Food Service	9,011.00	9,011.00	5,088.73		3,922.27
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	39,900.00		5,858.00
	Total for Object 4000	59,769.00	59,769.00	44,988.73	.00	14,780.27
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,193.00	1,607.00
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.00
5890	Contracts/Service	800.00	800.00		264.00	536.00
5900	Communications	421.00	421.00			421.00
	Total for Object 5000	5,987.00	5,987.00	350.00	1,457.00	4,180.00
	Total for Fund 13 and Expense accounts	170,281.00	170,281.00	149,554.86	1,457.00	19,269.14
Fund 40 - Dist Build						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	200,000.00	416,614.02		259,429.00-
	Total for Fund 40, Expense accounts and Object 6000	275,000.00	275,000.00	416,614.02	58,109.78	199,723.80-
Fund 73 - Bechen						

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,655,330.00	6,718,447.00	4,526,199.71	481,064.33	1,711,182.96

ENROLLMENT BY SCHOOL MONTH 2017-2018

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2016-2017	179	60	97	25	23	1	included in site #	385
1st Day 2017-2018	203	51	107	27	22	1	included in site #	411
2017 CALPADS							included in site #	

	Month								
September	1	203	51	107	27	22	1	included in site #	411
October	2							included in site #	
November	3							included in site #	
December	4							included in site #	
January	5							included in site #	
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
May	9							included in site #	
June	10							included in site #	

2016-17	S-PJUSD	SCOE	Washoe
P2 ADA	361.33	1.7	15
2017-18	S-PJUSD	SCOE	Washoe
P1 ADA			
P2 ADA			

Enrollment difference from June 9, 2017, to

August 28, 2017: +26

Long Term ISP:
LES 8
LHS 2



BETTY T. YEE

California State Controller

August 22, 2017

Sierra-Plumas Joint Unified
Post Office Box 955
Loyalton, CA 96118

Re: Certification Letter – Fiscal Year 2015-16 Sierra-Plumas Joint Unified

The State Controller's Office (SCO) has completed its desk review of the referenced entity's annual audit report for the fiscal year ended June 30, 2016. As a result of the review, the SCO certifies that the audit report conforms to the reporting standards contained in the audit guide, *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Also, the SCO determined that the report generally meets the requirements of Title 2, *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance).

The SCO's certification authorizes the auditee to release the portion of the audit fee withheld under the provisions of California Education Code Section 14505. The SCO has notified the auditee that the audit report was certified.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at leaaudits@sco.ca.gov.

Sincerely,

A handwritten signature in black ink that reads "Jim L. Spano".

JIM L. SPANO, CPA, Chief
Financial Audits Bureau
Division of Audits

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802

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

August 8, 2017

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

Teleconferenced to Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

A. CALL TO ORDER

President MOORE called the meeting to order at 6:47 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

DRISCOLL motioned to pull Item G1. The attorney for the student had requested that due to a scheduling conflict the Hearing Considering Expulsion be postponed to August 15, 2017, 5 pm, Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118.

HALL seconded.

5/0

D. PUBLIC COMMENT

There was no Public Comment.

E. CLOSED SESSION

1. Education Code §48918c, 72122 - HEARING TO CONSIDER EXPULSION OF A PUPIL (Case No. 01-201617).

This Item was postponed until August 15, 2017, during a Special Meeting.

~~Hearing Will Be Held in Closed Session Unless Timely Request for Open Session Received from Pupil. [Board deliberation will be held in closed session, and in the Board's discretion, outside the presence of all parties, with final action taken in open session, Item 1718-01.]~~

~~—The Board of Trustees, Superintendent Merrill Grant, Site Administrator Thomas Jones moved into Closed Session to open the Hearing to Consider Expulsion of a Pupil (Case No. 01-201617.)~~

~~—Others present in Closed Session include Student, Student's Parents and Counsel~~

~~F. ADJOURN TO THE SIERRA COUNTY OFFICE OF EDUCATION MEETING AT 6:00 PM.~~

~~G. RETURN TO OPEN SESSION~~

~~REPORT OUT—Public Vote of the Governing Board shall be taken under Action Items.~~

H. INFORMATION/DISCUSSION ITEMS

1. Superintendent’s Report

- a. Acknowledgement of Toribio Ramirez’ 32 years of continuous employment and appreciation for his years of service
- b. School Starts August 28, 2017 (Inservice August 24 & 25 with 8 a.m. breakfast; 11:30 lunch; Board members invited to attend. August 23 will be an optional SmartBoard training at LES using Mini Macs.
- c. Downieville WASC Accreditation Letter
- d. Downieville WASC Accreditation Banner
- e. Summer Maintenance Progress – New tile floors, carpets, weight room at LHS, schools will be ready to go on August 28!
- f. Downieville Boiler Update – the boiler is on backorder until Thanksgiving, creating problems including cold weather and limited time over winter break.
- g. Videoconferencing Equipment (PolyCom) – Technology Directors is working on the new equipment
- h. Interdistrict Variances

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District
New	2017-18	K	Washoe	Sierra-Plumas
Renewal	2017-18	12	Sierra	Tahoe-Truckee
Renewal	2017-18	9	Sierra	Tahoe-Truckee

2. Business Report

- a. Account Object Summary-Balance from 07/01/17 to 7/31/17
- b. Budget Transfer

3. Staff Reports (5 minutes)

Tom Jones, Site Administrator, Loyalton High School, reported he has created a working schedule; (cascading schedule still in place but scheduling will be discussed during this school year); seeking continuity for a few years in order to evaluate. Ninth and 10th class is large 30/35 and will require double sections for core A through G classes which shall be prioritized.

Senior project: weight room design and evaluated materials, submitted orders (Boosters paying half); updated with flooring, weights and paint; updating school furniture and front of school maintenance. Football practice has begun; Volleyball has two teams (Varsity and JV); Katie Campbell was voted one of California Interscholastic Federation’s New Administrators of the Year and has her picture on the CIF Newsletter; FFA is strongly represented at this year’s fair

Dr. Merrill Grant, Site Administrator, Downieville School: New teachers - Josh Boli and Teresa Taylor

4. Board Members’ Report (5 minutes)

WRIGHT spoke about the Downieville Classic where some students helped cooked meals, hauled garbage/recycling bins and helped at the first aid station

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

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting

of twenty minutes to each subject matter. (Education Code [35145.5](#); Bylaw 9322; Government Code [54954.3](#))

- a. Current location - None
- b. Videoconference location – Hannah Tomatis, Sierra Schools Foundation Member, reported that the foundation’s great Golf Tourney fundraiser is planned for Oct. 7th at Plumas Pines. The Foundation received a \$5,000 donation from PGA Tour Wives’ Association who also met some of our students in Reno during the Barracuda Tournament and directed them on theatre skills. The Foundation is inspired to promote Loyalton theatre and arts and to continue to support the great drama program already in play in Downieville.

I. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held July 11, 2017
2. Approval of Board Report – Checks Dated 07/01/17 through 07/31/17
3. Approval of Teresa Taylor, 2017-2018 Lead Teacher, Downieville School
4. Approval of Assignment of Barbara Jaquez, 2017-2018 RTI Coordinator, Loyalton High Grades 7-8 and Grades 9-12
5. Approval of 2017-2018 Certificated Substitute List
6. Approval of Assignment to Teach Core Subjects Out of Credential Authorization for the 2017-2018 School Year
DRISCOLL/HALL
5/0

J. ACTION ITEMS

New Business

1. Final Action Regarding Consideration of Expulsion of Pupil, Case No. 01-201617 (Education Code section 48918, 72122) (President)
The attorney for the student had requested that due to a scheduling conflict the Hearing Considering Expulsion be postponed to August 15, 2017, 5 pm, Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118
2. Approval of Laurie Petterson to the Loyalton Elementary School Transitional Kindergarten/Kindergarten teaching position on the basis of a California Commission on Teacher Credentialing Limited Assignment Permit. A diligent search to recruit a fully prepared teacher was made and an insufficient number of persons met the Sierra-Plumas Joint Unified School District’s employment criteria
DRYDEN/DRISCOLL
5/0
3. Acceptance of Resignation of Katrina Bosworth, Instructional Aide, .9 FTE, Downieville School
DRISCOLL/WRIGHT
5/0
4. Approval of Katrina Bosworth to the Downieville Elementary School Kindergarten to Grade three teaching position on the basis of a California Commission on Teacher Credentialing Provisional Internship Permit. A diligent search to recruit a fully prepared teacher was made and an insufficient number of persons met the Sierra-Plumas Joint Unified School District’s employment criteria
DRISCOLL/HALL
5/0

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5. Approval of Hillary Lozano to the Downieville School Instructional Aide position in the kindergarten to grade three classroom, .9 FTE (5.4 hours daily), effective August 28, 2017
WRIGHT/HALL
5/0
6. Approval of Fred Squires to the Loylton High School Plant Maintenance position, 1.0 FTE, effective July 24, 2017
DRISCOLL/HALL
5/0
7. Adoption of Administrative Assistant Job Description
DRISCOLL/HALL
5/0
8. Adopt Classified Employee Administrative Assistant Salary Schedule, effective May 9, 2017
WRIGHT/HALL
5/0
9. Adoption of Maintenance Salary Schedule
DRISCOLL/HALL
5/0
10. Approval of Forty-Five Day Budget Revise
WRIGHT/HALL
5/0
11. Discussion – Revise Memorandum of Understanding with Sierra County regarding Sierraville School
Dr. Grant: Current MOU reflects nominal rent; Verizon is now renting facility space. Decisions on repairs, upkeep, improvements, long term maintenance and repairs etc., should be stated in an MOU.
Ideas and discussion continued. Dr. Grant will bring a draft MOU to the Board in September.
12. Discussion - Superintendent/District Goals for 2017-2018
This year’s presentation of goals will include two components: 1) District wide and 2) Specific Personal Goals

APPROVAL OF BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

DRISCOLL motioned to approve Items 13 through 24, not including #17 as modified and approved in the County board meeting

DRISCOLL/HALL
5/0

13. Board Policy and Administrative Regulation 3551, Food Service
14. Administrative Regulation 4112.2, Certification, revision
15. DELETE Board Policy 4112.61, 4212.61, 4312.61, Employment References
16. Administrative Regulations 4112.61, 4212.61, 4312.61, Employment References, revision

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17. Board Policy & Administrative Regulations 4127, 4227 & 4327, Temp Athletic Team Coaches, revision
DRYDEN tabled/HALL seconded.
5/0
18. Board Policy 4154, Health and Welfare Benefits, revision
19. Board Policy 4312.1, Contracts
20. Board Bylaw 9121, President
21. Board Bylaw 9220, Governing Board Elections
22. Board Bylaw 9230, Orientation
23. Board Bylaw 9400, Board Self-Evaluation
24. Board Bylaw 9250, Remuneration, Reimbursement and other Benefits
25. Tour of Downieville Lighting Project as Funded by Prop 39 (Grant)
This optional tour included DRISCOLL, DRYDEN and Dr. Grant, who pointed out the new energy efficient lights installed in DVL school gym using Prop 39 funding.

K. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 12, 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. Board Policy & Administrative Regulations 4127, 4227 & 4327, Temp Athletic Team Coaches, revision

L. ADJOURN
DRISCOLL/HALL
5/0

ADJOURNED at 7:46 pm.

Allen Wright, Clerk

Dr. Merrill M. Grant, Superintendent

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting

MINUTES FOR THE SPECIAL MEETING OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FOR THE PURPOSE OF

- 1) HEARING TO CONSIDER EXPULSION OF A PUPIL, AND
- 2) PERSONNEL ASSIGNMENTS

August 15, 2017

5:00 pm

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

A. CALL TO ORDER at 5:01 pm.

B. ROLL CALL

Present: Mr. Mike Moore, President
Ms. Sharon Dryden, Vice President
Ms. Patty Hall, Member
Mr. Tim Driscoll, Member

Absent: Mr. Allen Wright, Clerk

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
HALL/DRISCOLL

4/0

E. PUBLIC COMMENT FOR CLOSED SESSION

The meeting opened at 5:02 pm for any public comments regarding the Closed Session item and closed without comment.

F. The Board entered into Closed Session at 5:03 pm.

DRISCOLL/HALL

4/0

1. Education Code §48918c, 72122 - HEARING TO CONSIDER EXPULSION OF A PUPIL (Case No. 01-201617).

Board deliberation was held in closed session, and in the Board's discretion, outside the presence of all parties, with final action taken in open session, Item 1718-01.

The Board of Trustees, Superintendent Merrill Grant and Site Administrator Thomas Jones moved into Closed Session to open the Hearing to Consider Expulsion of a Pupil (Case No. 01-201617.)

Others present in Closed Session included Student, Student's Parents and Counsel

G. RETURN TO OPEN SESSION

H. ACTION ITEMS

New Business

1. Final Action Regarding Consideration of Expulsion of Pupil, Case No. 01-201617 (Education Code section 48918, 72122)

DRISCOLL motioned to suspend the expulsion conditional upon the student enrolling in District Independent Study Program and that parent, student and Mr. Tom Jones, Loyalton High School principal, sign a contract regarding attendance and behavior for the 2017-2018 school year.

Sierra-Plumas Joint Unified School District
Governing Board
Special Meeting Agenda
August 15, 2017

HALL seconded
4/0

RECESS (5 minutes)

2. Acceptance of Resignation of Fred Squires, Plant Maintenance Worker, Loyalton High School, 1.0 FTE, effective August 4, 2017
DRISCOLL/DRYDEN
4/0
3. Authorize to fill Plant Maintenance Worker, Loyalton High School, 1.0 FTE
DRISCOLL/HALL
4/0
4. Approval of Philemon Martinez Rodriguez, Plant Maintenance Worker, Loyalton High School, 1.0 FTE
DRISCOLL/HALL
4/0

I. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 12, 2017, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118 at 6:00 pm.

J. ADJOURN

The meeting adjourned at 5:42 pm.
DRISCOLL/HALL
4/0

Allen Wright, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081752	08/11/2017	ACCREDITING COMM. FOR SCHOOLS	01-5300	ANNUAL WASC MEMBERSHIP		1,940.00
00081753	08/11/2017	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL	104.82	
			01-9510	TANK RENTAL LHS/DVL	101.56	206.38
00081754	08/11/2017	AMERIGAS	01-5540	PROPANE	477.67	
			01-5899	PROPANE	167.95	645.62
00081755	08/11/2017	APPLE COMPUTER, INC.	01-4400	MAC MINIS	16,258.92	
				MACBOOKS	5,386.80	21,645.72
00081756	08/11/2017	KIMBERLY ASKEW	01-9510	REIMBURSE LIVE SCAN		25.00
00081757	08/11/2017	AT&T	01-9510	PHONE SERVICES ALL SITES		424.90
00081758	08/11/2017	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		47.52
00081759	08/11/2017	BRADY INDUSTRIES	01-4400	WET/DRY VACUUM		838.86
00081760	08/11/2017	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-5200	National Convention Registration		1,645.00
00081761	08/11/2017	CHILLERGY	13-5600	FRIDGE REPAIR		653.75
00081762	08/11/2017	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,677.37	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,886.94
00081763	08/11/2017	DOWNIEVILLE PUBLIC UTILITY DIS.	01-5530	Water		772.50
00081764	08/11/2017	DOWNIEVILLE GROCERY	13-9510	CAFETERIA SUPPLIES		89.38
00081765	08/11/2017	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5810	LEGAL FEES		286.00
00081766	08/11/2017	INLAND SUPPLY	01-4320	CUSTODIAL SUPPLIES		2,128.82
00081767	08/11/2017	K 12 MANAGEMENT DBA FUELED	01-9510	ISP PROGRAM		524.00
00081768	08/11/2017	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00081769	08/11/2017	LES SCHAWB TIRE CENTER	01-4350	VEHICLE MAINTENANCE		200.57
00081770	08/11/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	3,096.87	
			01-5899	ELECTRIC - LOYALTON SITES	117.89	3,214.76
00081771	08/11/2017	LUSTRE-CAL CORPORATION	01-4330	ASSET TAGS		299.23
00081772	08/11/2017	MIKE MOORE	76-9576	H/W REIMBURSEMENT		693.17
00081773	08/11/2017	NORTHERN CA SUPERINTENDENTS	01-5300	MEMBERSHIP		500.00
00081774	08/11/2017	OFFICE DEPOT	01-4305	Athletic Director Supplies	57.82	
			01-4330	CHECK STOCK	91.14	148.96
00081775	08/11/2017	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		1,926.47
00081776	08/11/2017	PEARSON EDUCATION	01-4100	BOOKS		627.99
00081777	08/11/2017	PIONEER ATHLETICS	01-4305	Field Paint		1,396.13
00081778	08/11/2017	PITNEY BOWES	01-4330	POSTAGE SUPPLIES		124.69
00081779	08/11/2017	PLUMAS UNIFIED SCHOOL DISTRICT	01-9510	TRANSPORTATION AGREEMENT		41,338.44
00081780	08/11/2017	POSTMASTER, DOWNIEVILLE	01-5900	Postage		200.00
00081781	08/11/2017	USPS	01-4300	STAMPS		49.00
00081782	08/11/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	228.29	

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.

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Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081782	08/11/2017	RAY MORGAN COMPANY	01-5600	COPIER MAINT. LHS/LES	90.29	
			01-5899	COPIER AGREEMENT	75.13	
			01-9510	COPIER AGREEMENT	97.79	
00081783	08/11/2017	REALITYWORKS	01-4200	COPIER MAINT. LHS/LES	241.67	733.17
				Instructional supplies	1,875.80	
				Unpaid Sales Tax	126.80-	
00081784	08/11/2017	SCHOOL PATHWAYS LLC	01-9510	REPORT WRITER		1,749.00
00081785	08/11/2017	SEQUOIA FLORAL INTERNATIONAL	01-9510	FLORAL SUPPLIS		150.00
00081786	08/11/2017	SIERRA COUNTY PUBLIC WORKS	01-9510	SNOW REMOVAL FEB/MAR		132.53
00081787	08/11/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH		524.34
				COTTAGE		289.50
00081788	08/11/2017	INTERMOUNTAIN DISPOSAL, INC.	01-9510	GARBAGE SERVICE		560.00
00081789	08/11/2017	SIERRA HARDWARE	01-4320	Misc items for school maintenance		143.49
00081790	08/11/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES		
				MAINT. SUPPLIES	146.53	
00081791	08/11/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	408.79	555.32
00081792	08/11/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.01	353.53
00081793	08/11/2017	SIMAS FLOOR COMPANY, INC.	01-5890	TRANSPORTATION	2,083.33	15,333.34
00081794	08/11/2017	SINGLETON ALUMAN PC	01-5600	FLOORING REPLACEMENT	10,848.00	
00081795	08/11/2017	SMARTWATT ENERGY, INC	40-6200	FLOORING REPLACEMENT	7,850.00	18,698.00
			01-5840	PROFESSIONAL AUDIT SERVICES		7,000.00
			01-9510	LIGHTING	5,727.25	
			40-6500	BOILER PROJECT	42,814.98	
			40-9515	BOILER PROJECT	2,140.75-	
00081796	08/11/2017	FRED SQUIRES	01-5890	REIMBURSE EMPLOYMENT PHYSICAL		46,401.48
00081797	08/11/2017	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	607.07	204.00
			01-5899	OFFICE SUPPLIES	202.36	809.43
00081798	08/11/2017	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING	32.00	
00081799	08/11/2017	SUPERIOR REGION FFA	01-9510	EMPLOYMENT FINGERPRINTING	241.00	273.00
00081800	08/11/2017	TERMINIX PROCESSING CENTER	01-5200	REGISTRATION		280.00
00081801	08/11/2017	TRI COUNTY SCHOOLS INS. GR.	01-5890	PEST CONTROL -LES/LHS		239.00
			Reissued on 08/08/2017			134,049.81 *
00081802	08/11/2017	U.S. BANK	01-4300	Adobe Creative Cloud	29.99	
			01-9510	Adobe Creative Cloud	29.99	
				ADOBE PRO SUBSCRIPTION	14.99	
				POWERSCHOOL UNIVERSITY HOTEL	1,016.32	
				SENIOR TRIP TRANSPORTATION	5.20	

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Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081802	08/11/2017	U.S. BANK	01-9510	WEBSITE/DOMAIN REG/ANTIVIRUS	19.99	1,116.48
00081803	08/11/2017	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE	200.88	
			01-9510	CELL PHONE	95.23	296.11
00081804	08/11/2017	VOYAGER FLEET SYSTEMS INC.	01-4351	Fuel for Maintenance	144.66	
			01-5200	Fuel for Ag	23.95	
			01-9510	Fuel	136.16	
				Fuel for Maintenance	30.77	335.54
00081805	08/11/2017	BRE WHITLEY	01-9510	REIMBURSE LIVE SCAN		25.00
00081806	08/11/2017	KIRSTEN WHITLEY	01-9510	REIMBURSE LIVE SCAN		25.00
00081807	08/11/2017	ALLEN WRIGHT	01-5200	MILEAGE		20.06
00081808	08/11/2017	TRI COUNTY SCHOOLS INS. GR.	01-5400	PROPERTY/CASUALTY/SELF	58,693.15	
			01-9535	AUG 2017 HEALTH INSURANCE	11,568.00	
			76-9576	AUG 2017 HEALTH INSURANCE	62,326.76	132,587.91
00081809	08/28/2017	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES	1,196.06	
00081810	08/28/2017	AVAYA, INC	01-5899	FIRE EXTINGUISHER MAINT - ALL SITES	39.12	1,235.18
00081811	08/28/2017	BRADY INDUSTRIES	01-5600	PHONE SYSTEM LOY/DVL		30.51
00081812	08/28/2017	NORTHERN SECTION, CIF	01-4320	17-18 CUSTODIAL SUPPLIES		6,196.49
00081813	08/28/2017	CURRENT ELECTRIC & ALARM, INC.	01-5300	ANNUAL DUES		200.00
00081814	08/28/2017	BLAINE DONNELLY	01-5890	CAMERA INSTALL		2,462.36
00081815	08/28/2017	GLOBALORIA	01-9510	PER DIEM/MILEAGE		338.47
00081816	08/28/2017	LOYOLA PRESS ORDER PROCESSING	01-5890	ONLINE CODING COURSE		750.00
00081817	08/28/2017	SARAI MENDOZA	01-4300	INSTRUCTIONAL SUPPLIES		123.54
00081818	08/28/2017	MR. ROOTER PLUMBING	01-5200	CELDT TRAINING EXPENSES		135.54
00081819	08/28/2017	OFFICE DEPOT	13-5600	Hydroscrubbing drain line		539.25
			01-4300	SCHOOL SUPPLIES	34.92	
				Toner	136.23	
			01-4301	CLASSROOM SUPPLIES	92.22	
				Supplies	105.96	
			01-4330	PRINCIPAL SUPPLIES	171.64	540.97
00081820	08/28/2017	AMANDA OSBURN	01-5200	PER DIEM/MILEAGE		248.36
00081821	08/28/2017	PEARSON EDUCATION	01-4100	PRECALCULUS TEXTBOOKS		2,834.46
00081822	08/28/2017	USPS	01-5900	Postage		588.00
00081823	08/28/2017	QUILL CORPORATION	01-4301	Classroom Supplies	367.05	
			01-4330	Nurse office supplies	61.62	
				OFFICE SUPPLIES	278.92	
				staff room supplies	239.34	
00081824	08/28/2017	RESOURCES FOR EDUCATORS	01-4301	SUBSCRIPTION		947.93
						229.00

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

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Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081825	08/28/2017	CALIFORNIA STATE UNIV., SACRAMENTO	01-5200	REGISTRATION		1,500.00
00081826	08/28/2017	SCHOOL SERVICES OF CALIFORNIA INC.	01-5890	FISCAL BUDGET SERVICES		3,120.00
00081827	08/28/2017	SCHOOL SPECIALTY	01-4300	Bilingual Aide supplies	73.81	
00081828	08/28/2017	SCHOOL PATHWAYS LLC	01-4400	FURNITURE TK/K CLASS	2,895.33	2,969.14
00081829	08/28/2017	SIMAS FLOOR COMPANY, INC.	01-5800	REPORT WRITER		150.00
00081830	08/28/2017	SUPERIOR REGION CATA	40-6200	FLOORING REPLACEMENT		7,444.80
00081831	08/28/2017	TEACHER'S DISCOVERY	01-5200	Prof. Development		150.00
00081832	08/28/2017	HANNAH TOMATIS	01-4301	Classroom Supplies		214.98
00081833	08/28/2017	WESTERN NEVADA SUPPLY COMPANY	01-4330	INSERVICE SUPPLIES		39.60
			01-4320	IRRIGATION SYSTEM CONTROLLER		101.75
Total Number of Checks					82	482,655.17

Reissue	Count	Amount
	1	134,049.81
Net Issue		348,605.36

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	76	228,460.82
13	Cafeteria Fund	3	1,282.38
40	Special Reserve for Capital Ou	3	55,969.03
76	Warrant/Pass Though (payroll)	2	63,019.93
Total Number of Checks		81	348,732.16
Less Unpaid Sales Tax Liability			126.80
Net (Check Amount)			348,605.36

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 18-002

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the “Gann Amendment”, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the County’s appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2016-2017 and 2017-2018 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2016-2017 and 2017-2018 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held September 12, 2017 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:
VACANT:

Allen Wright, Clerk
Sierra-Plumas Joint Unified School District

**Sierra County Office of Education
Sierra-Plumas Joint Unified School District**

Goals and Areas of Emphasis for 2017/2018 School Year

District, School, and Staff Culture

- In year five, continue to establish a professional, supportive environment for all staff and the Board of Education with superintendent that permeates all interaction in order to deliver an outstanding education for all Sierra County students. Motto for the year = “Quality versus quantity”.

Management of Operations and Fiscal Services

- Live within budgetary means with balance of fiscal integrity, program enhancement, and professional development. Stabilize overall budget and monitor possible flattening out of revenue statewide.
- Provide quality mentorship and guidance to new business manager.
- Continue to improve internal and external site communication.
- Maintain momentum on Prop 39 contract and completion of projects to pursue at various sites in the District—Downieville boiler is priority.
- Coordinate the transition of a retirement at Loyalton High School in the area of plant maintenance and deferred maintenance projects.
- Work with the Board to identify, recruit, and mentor the new Administrative Assistant for a December retirement of current employee.

Personal:

1. Engage more communication with support personnel—new adm. asst.
2. Work through negotiations/contract modification in positive manner
3. Ensure Board that Leadership in many areas, incorporating many situational styles, is being conducted day-to-day throughout the year.

Educational Program

- Explore multiple opportunities for our schools to invite parents and other supporters of our students to partner in embellishing the student experience. Enhance the School Site Councils to directly contribute to the LCAP, local site improvement, and other mandated documents.
- Interface with the Sierra Schools Foundation/Boosters as they continue to grow with new leadership to support new programs and opportunities for students throughout the County.
- Monitor the relevance and become intimately involved in the Early Release Wednesday professional development sessions.

- Implement the overall professional development plan to address and prepare for testing, statewide standards, new textbooks/curriculum, and the teaching methodologies needed to reach our students with these new components.
- Research and monitor the viability and vision of the high school master schedules at both high schools for desired breadth and 21st Century learning opportunities.
- Continue to deepen relationships with other County agencies and be an active participant in County affairs both informal and formal.
- Provide more public relations materials directly to local media.
- Explore opportunities to promote District to attract increased enrollment.

Personal:

1. Elected president of Loyaltown Rotary 2018-19.
2. Submit monthly "Supt's Column" to local media (Sept-June)
3. Ensure employees feel supported by superintendent

Good Governance

Fiduciary Responsibility

Prepared & Presented by:
Nona Griesert, Business Manager

MANDATES: What are they?

- ▶ Mandates are laws
- ▶ There are currently 44 reimburseable programs
- ▶ A mandate is an increased level of service or cost imposed on school districts as a result of a newly passed state law
- ▶ Constitutionally protected: The state has to reimburse school districts the cost of fulfilling the mandated activities
- ▶ Until the mandate is paid in full, school districts earn interest on actual costs claimed.

ACCOUNTABILITY IS THE ISSUE

While the state says it won't audit school districts or take back the money, districts are still susceptible to lawsuits from groups that closely watch where funds and efforts are directed:

- ▶ Advocacy Groups
- ▶ Parents
- ▶ Students
- ▶ Teachers

RECENT LAWSUITS

Mandates cover very sensitive and litigious topics. Lawsuits around various mandates are happening now, and it is believed districts are going to be hard-pressed to come up with a defensible position.

- ▶ July 16, 2015: California school districts had a lawsuit to enforce the Stull Act filed against them. The lawsuit was sponsored by the advocacy group Students Matter.
- ▶ January 22, 2014: East Bay district to pay \$8 million in child-abuse settlement. Employees of the district were aware of the abuse, but no reports filed.
- ▶ August 7, 2013: 2012-13 Solano County Grand Jury report found safety violations at a California school district: Information, as required under Pupil Discipline Records and Notification to Teachers, was not provided.
- ▶ August 21, 2012: Central California district fails to provide AIDS prevention instruction to its high school students: Lawsuit filed in county superior court.
- ▶ April 21, 2009: East Bay district warned to comply with accountability report after failing a compliance review.

MONEY OUTSIDE THE BLOCK GRANT

- ▶ Like the two most recent reimbursable mandates, Mandated Reporter Training and Smarter Balanced testing (CAASPP), new mandates are not included in the block grant. To recoup their due funding, districts must file those claims separately, in addition to opting for the block grant.
- ▶ All mandate reimbursements outside the block grant are constitutionally protected - they will be paid out - and they are on the state's books accruing interest until payment is made in full.
- ▶ It is a district's fiduciary responsibility to attain repayment and to secure adequate future funding.

MBG PROGRAM REVIEW REPORT

- ▶ SI&A Reports offer:
 - ▶ Assessment reports based on districtwide program adherence
 - ▶ Documents maintenance of vital processes
 - ▶ Measures district & site performance
 - ▶ Provides program adherence oversight
 - ▶ Highlights districtwide strengths and weaknesses
 - ▶ Documents completion of appropriate personnel training
 - ▶ Documents a corrective action plan & reasonable steps to correct deficiencies
 - ▶ Provides independent third-party assessments & recommendations

PROFESSIONAL DEVELOPMENT

- ▶ SI&A offers:
 - ▶ Unlimited online professional development
 - ▶ Customized action plan to help identify who should attend and alternate sessions for personnel who miss
 - ▶ Documentation on attendees
 - ▶ Completion certificates to recognize attendees
 - ▶ Up to 1 hour of CASBO Continuing Education Credit for completing the State Mandated Cost Program Training.

WHAT'S THE COST BENEFIT ANALYSIS?

▶ CAASP

- ▶ Annual costs:
 - ▶ \$991-\$1,657

▶ Past Claims

- ▶ 14/15 & 15/16 @ 90%
- ▶ \$1,982 - \$3,314 (\$1,784 - \$2,983)

▶ Current Claims

- ▶ \$991 - \$1,657

▶ Potential Claim Reimbursements:

- ▶ Low end: \$2,775
- ▶ High end: \$4,640

▶ TMR

- ▶ Annual costs:
 - ▶ \$975 - \$1,950

▶ Past Claims

- ▶ 14/15 & 15/16 @ 90%
- ▶ \$1,950 - \$3,900 (\$1,755 - \$3,510)

▶ Current Claims

- ▶ \$975 - \$1,950

▶ Potential Claim Reimbursements:

- ▶ Low end: \$2,750
- ▶ High end: \$5,460

Combined Claims (after penalty):

Low \$5,525

High \$10,100

WHAT'S THE COST BENEFIT ANALYSIS?

(cont)

- ▶ Sierra County Office of Education & Sierra-Plumas Joint Unified School District
- ▶ Services combined for both in one contract.
- ▶ Good Governance Price: \$4,500
- ▶ 1st year ROI estimated to be:
 - ▶ **$\$5,525 - \$4,500 = \$1,025$ net gain**
 - ▶ **$\$10,100 - \$4,500 = \$5,600$ net gain**

CONCLUSION

- ▶ Past experience with School Innovations & Achievement group has been positive.
- ▶ Results from claims filed outside of the MBG have produced positive cash.
- ▶ Conservative estimations on what we can expect to receive indicate a positive cash result.
- ▶ Compliance benefit to County/District for oversight and training services.
- ▶ Price lock for 3 fiscal years: 2017/18, 2018/19 & 2019/20
- ▶ Recommendation: Board acceptance of contract with SI&A for services.

THANK YOU



**Memorandum of Understanding
Agreement for Implementation of Globaloria
For Computer Science Education Courses and Professional Development Programs**

1. This agreement ("**Agreement**") is entered into on August 14, 2017 by and between Sierra Plumas Joint Unified School District, California ("**Client**") and Globaloria ("**Globaloria**").

2. **Contacts:**
 - A) Thomas Jones, Principal, Loyalton High School, PO Box 37, Loyalton, CA 96118, Ph 530-993-4454 x203, tjones@spjUSD.org

 - B) Megan Meschery, Teacher, Loyalton High School, PO Box 37, Loyalton, CA 96118, Ph 530-993-4454, mmeschery@spjUSD.org

 - C) Idit Harel, CEO , **Globaloria**, 50 West 17th St, 2nd Floor (SOSA) New York, NY 10011. M: 646-541-0046 T:646-895-9167, idit@globaloria.com

3. **Products and Services to be rendered:** Globaloria agrees to make available the following products ("**Products**") and perform the following services ("**Services**"), as applicable, during the term (see Appendix A: Description of Products and Services, for a more complete description of the products and services).
 - a) Globaloria Digital Platform and Courses for Students
 - b) Professional Development Courses for Educators & Education Leaders
 - c) Virtual Expert Support for Teachers and Students
 - d) Support for Expansion and Replication
 - e) Collaborate on Press and OutreachThe Products are licensed and not sold. Subject to the terms and conditions of this Agreement and payment of all applicable fees, Globaloria grants to Client a non-exclusive, non-transferable license during the term to use and access the Products (e.g., Platforms and Courses) described above solely for educational purposes relating to Client and its students and educators.

Client shall not (and shall not permit any third party to) (a) make the Products or Services available to any third party other than educators and students affiliated with Client and for no more than the number of students and educators which it has paid Globaloria, (b) use the Products or Services to store or transmit infringing, libelous, or otherwise unlawful or tortious material, or to store or

transmit material in violation of third-party privacy rights, (c) use or access the Products or Services in any way that threatens the integrity, performance, or availability of the Products or Services or any data therein, (d) attempt to gain unauthorized access to the Products, Services or the data stored or processed therein, (e) decompile, disassemble, or reverse engineer the Products or Services, in whole or in part, or (f) use or access the Products or Services to create (or have created) a competing or similar service, product, or platform. Globaloria may restrict or prohibit use or access to the Products and Services if Globaloria reasonably suspects such use or access is a breach of this Agreement, does not comply with documentation as may be provided with Products and Services, including on-line help, or otherwise threatens the Products, Services, or data therein.

4. Responsibilities of Client: Client agrees to:

- a) Designate a Globaloria Point Person
- b) Follow training requirements for all selected educators, lead their participation and commitment
- c) Support and collaborate on review and assessment efforts
- d) Function as a Globaloria hub and demonstration site
- e) Feature Globaloria as highlighted program on district/school website
- f) Ensure participating school leaders fulfill their responsibilities as outlined in Appendix B: Description of Responsibilities of Client.

5. Performance Indicators: Both parties agree to an ongoing assessment of the Globaloria implementation at the school/district using mutually-agreed upon indicators, which include:

- A) Teacher satisfaction with courses and online resources
- B) Student engagement , # of original, educational projects created and published
- C) Help Center / Support and turnaround time on questions
- D) Student participation in Globeyes

Neither party is guaranteeing that any indicators of success will be met, but each party will use commercially reasonable efforts to achieve such success.

6. Implementation Overview: 2017-18: Up to 10 students and 1 teacher in 1 schools

7. Timeline:

- April/May: Execution of Agreement

- April/May: Activating or Renewing Accounts for Schools and Classes
- June: Selection of principals and educators to implement Globaloria
- June: Assignment of District or School Technology Person to support Globaloria
- June: Educators submit completed Globaloria on-ramping form outlining implementation in their classes
- June/July: Determination of Virtual Training availability for selected Globaloria educators (FORM)
- June/July/August: Educators Virtual Training Period (Following Selected Schedule)
- June/July: Payment due in full
- August/September: Student program launches in schools
- March/April: Confirmation of following year implementation and identification of educators and leaders
- May/June: Completion of student program

All timelines are estimated targets. Each party acknowledges and agrees that achieving these targets may depend on the performance of the other and both parties will collaborate to achieve the targets.

8. Term: The term of this agreement commences on **July 1, 2017**, and will end on **June 30, 2018, unless otherwise agreed**. If the Client wishes to retain the same pricing, Client must renew this agreement on or before **May 31, 2018** for a three year period, commencing **July 1, 2018** and ending **June 30, 2021**.

9. Termination and Expiration: Either party may terminate if the other party materially breaches this Agreement and fails to cure such breach on 30 days prior written notice. Upon termination or expiration of this agreement, Client shall cease all use of the Products, Services, and related curriculum and content provided by Globaloria.

Client's payment obligations and Sections 12, 13, 14, 16, and 17 shall survive the expiration or termination of this Agreement. All amounts paid are non-refundable, unless expressly agreed otherwise.

10. Expansion: The mutual intention is to continue to expand Globaloria across the School and to support its expansion across the District.

11. Payment of Fees:

- 2017-18: \$750.00 for up to 10 students and 1 teachers in 1 schools, **payable in full on August 31, 2017**
- Additional student licenses will be charged to the school at **\$75 per student per year**
- Supplemental fees for PreK-4 school implementation will be determined upon specific training and support needs
- **Teachers CS-Ed Bootcamps** for “CS Mastery” – \$500 per Teacher for 3 Courses or \$900 per Teacher for 6 courses (Flexible Schedules)
- **High-School Students CS-Ed Bootcamps** for “Bridging Education-to-Employment” - \$500 per Student for 3 Courses or \$900 per Student for 6 courses (3 or 9 week programs)
- **Student and educator licenses are non-transferrable** and apply for all students or educators who log-on to the Products and register an account in a year.

12. Work Product; Ownership:

All rights, title and interest in the Products and Services (including all related patent, copyright, trademark, trade secret, intellectual property and other ownership rights) are the exclusive property of Globaloria.

The Client acknowledges and agrees that the rights, titles, and interest of any and all tangible and intangible property and work products, ideas, inventions, discoveries, derivative works, and improvements (“**Globaloria Developments**”), whether or not patentable, which are conceived, developed, created, obtained or first reduced to practice **by Globaloria** in connection with the Products or performance of the Services, is the exclusive property of, and at all times shall remain the exclusive property of Globaloria. For the avoidance of doubt, this shall not include any Games created by Client’s students.

Any feedback provided by Client, its students, or its educators (“**Feedback**”) relating to the general operation of the Products or Services will be solely and exclusively owned by Globaloria. For the avoidance of doubt, Feedback shall not include any games created by Client’s students. Client hereby assigns to Globaloria any rights, title and interest, including all intellectual property rights

in any Feedback related to the Products or Services that Client or any of its students or educators provide, propose, or conceive relating to the general operation of the Products or Services.

All rights in and to the Products, Services, and Globaloria Developments not expressly granted to Client in this Agreement are reserved by Globaloria. Except as expressly set forth herein, no express or implied license or right of any kind is granted to Client regarding the Products or Globaloria Developments or any part thereof.

- 13. Data Safeguards:** Globaloria shall maintain reasonable and appropriate data safeguards and procedures designed to prevent the unauthorized use or disclosure of Client Data, including the appropriate physical, administrative, and technical measures to maintain privacy and security ("**Data Safeguards**"). Student Records subject to FERPA will be protected by reasonable and appropriate safeguards designed to ensure compliance with FERPA.

14. Warranties and Limitation of Liability:

Globaloria will use commercially reasonable efforts to perform Services in accordance with industry standards and the Products will comply with their applicable documentation in all material respects. If the Services or Products materially fail to comply with these warranties and Globaloria is unable to re-perform or correct such failure within 30-days notice, then Client may elect to terminate and receive a refund of any pre-paid fees for the unused subscription period. This section sets forth Client's sole and exclusive remedy.

EXCEPT AS EXPRESSLY PROVIDED OTHERWISE, THE PRODUCTS AND SERVICES ARE PROVIDED "AS IS" AND GLOBALORIA MAKES NO REPRESENTATIONS OR WARRANTIES, ORAL OR WRITTEN, EXPRESS OR IMPLIED, ARISING FROM COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INTERFERENCE, OR NON-INFRINGEMENT. GLOBALORIA SHALL NOT HAVE ANY LIABILITY WITH RESPECT TO ANY THIRD PARTY DATA, PRODUCTS, OR SERVICES.

NEITHER PARTY WILL BE LIABLE FOR ANY LOST PROFITS, LOSS OF DATA, OR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, WITHOUT LIMITATION, ANY DAMAGES ARISING OUT OF OR IN CONNECTION WITH ANY MALFUNCTIONS, DELAYS, INTERRUPTION OF

SERVICE, OR LOSS OF BUSINESS. NEITHER PARTY'S LIABILITY ARISING OUT OF THIS AGREEMENT WILL EXCEED THE AMOUNT ACTUALLY PAID OR PAYABLE TO GLOBALORIA UNDER THIS AGREEMENT. THE FOREGOING LIMITATIONS OF LIABILITY: (I) SHALL BE ENFORCED TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, (II) SHALL NOT LIMIT ANY PAYMENT OBLIGATION OF CLIENT TO GLOBALORIA, AND (III) SHALL NOT LIMIT ANY LIABILITY FOR THE INFRINGEMENT OR MISAPPROPRIATION OF THE OTHER PARTY'S INTELLECTUAL PROPERTY.

15. **Force Majeure:** Except with respect to Client's payment obligations, neither party shall be liable for, nor shall either party be considered in breach of this Agreement due to any failure to perform its obligations under this Agreement as a result of a cause beyond its control.
16. **Other:** This agreement is and shall be binding upon the successors and assigns of each party. Neither this agreement nor any rights or obligations hereunder may be assigned or transferred by a party hereto without the prior written consent of the other party hereto; provided, however that Globaloria may, without such consent, assign or transfer its rights and obligations under this agreement in whole or in part to any affiliate of Globaloria, any transferee or assignee of all of substantially all of the business or assets constituting the Globaloria platform, or any party with whom Globaloria has entered into a license or other agreement that would enable such party to perform the obligations of Globaloria hereunder. Globaloria reserves all rights and privileges regarding marketing and promotion of Globaloria, and Client shall have no right of approval regarding same.
17. **Governing Law:** This agreement shall be governed by and construed in accordance with the laws of the State of New York. Each party irrevocably agrees that any legal action, suit or proceeding brought by it that in any way arises out of the Agreement must be litigated exclusively in the courts of the State of New York or the District Courts in the Southern District of New York.
18. The undersigned represent that they have the full power and authority to execute this agreement on behalf of their respective principals, and that no further votes, approvals or authorities are required.

Idit Harel

Merrill M. Grant

8-18-17

(Signature)
Idit Harel, PhD
CEO & Founder
Globaloria LLC

(Date)

(Signature)
~~Tomas Jones~~
~~Principal, Loyalton High School~~
Sierra-Plumas Joint Union School District

(Date)

Dr. Merrill M. Grant
Superintendent, S-PJUSD

Appendix A: Description of Products and Services to be Provided by Globaloria

Globaloria will provide:

- **Globaloria Digital Platform and Curriculum**
 - Unlimited access to ALL Globaloria digital courses
 - Teaching support materials include: Topic-by-Topic Alignments to State and National Standards; Content, Skills and Learning Objectives, Lesson Plans
 - Student assessment and evaluation rubrics and methodology
 - Unlimited access to a customized, blended-learning environment with dynamic course pacing system and data-driven class management tools
 - Access to feature upgrades and new courses released during the school year
 - Secure, encrypted platform designed for easy integration with any LMS
 - Single sign on (SSO) option
 - Students and teachers activities are tracked
- **Blended Professional Development for Educators**
 - Comprehensive teacher training for educators, schools leaders
 - Research-proven Professional Development training academies, and year-long support
 - Blended training - online and onsite:
 - New Educator Training: 2-3-day PD Academy (in person or virtual as appropriate and agreed upon)
 - PD Boosters: quarterly and on-demand PD webinars, and full access to webinar and tutorial archives
 - Step-by-step training tailored for continual learning and to foster long-term, personal growth and system-wide change
 - Trainings empowering educators to become coaches and mentors
 - Virtual, dynamic curriculum, for self-learning and networked collaboration with peers and course content experts
- **Virtual Expert Support and Blended-Learning Motivation**
 - On-demand support and online tutoring of teachers and students
 - Troubleshooting & problem-solving (Live Help Center with Coding Coaches)
 - Globey Game-Design Competition System (for students)
- **Support for Expansion and Replication**
 - Collaborate with the Client for the ongoing success and expansion of the Globaloria network within schools and to new schools across the District
 - a. Collaborate with the Client for the expansion of Globaloria to other districts across the state, and the nation
- **Evaluation and Assessment**
 - Collect and analyze data on the Globaloria implementation to assess success based on indicators determined in Section 5 of the MoU
 - Collaborate with independent researchers
- **Press and Outreach efforts, in collaboration with the Client**
 - Feature Client on the Globaloria website, issue press releases, organize demonstration events, etc.

Appendix B: Description of Responsibilities of Client

Education Leaders at Participating Schools, including Principals, Curriculum Specialists, Technology Integration Specialists, etc. agree to

- a) Facilitate the integration of Globaloria into the school's and students' schedules (daily for at least 45 minutes is recommended, more time is encouraged)
- b) Identify educators with a passion for bringing innovation into the classroom through technology to lead Globaloria classes
- c) Submit completed applications for their schools for each year
- d) Support educators in their implementation of Globaloria
- e) Ensure educators attend all required training academies
- f) Develop a plan for scaling Globaloria in their schools
- g) Promote Globaloria among students
- h) Facilitate research, evaluation and assessment efforts, including provision of student information data
- i) Guarantee Technology Infrastructure and 1:1 Computing (see below) is in place prior to the launch of the student program, and the timely resolution of all issues.

Technology & Infrastructure Requirements

Globaloria courses run on technologies that are commonly available in schools. Our blended learning platform is online and can be accessed from any internet-connected computer. Certain courses also require locally-installed software. See details below.

High Speed Internet Access

- Minimum: 20+ MB/s download, 5+MB/s upload
- Recommended: 30+ MB/s download, 5+MB/s upload

Computer for each student during class (1:1) with:

- An Intel-Pentium 4 processor or later that's SSE2 capable
- 4 GB RAM (8 GB recommended)
- 1024x768 display (1280x800+ recommended)
- Windows 7+, OS X Mavericks 10.9+, or Chrome OS
- 2+ modern browser installed: Any recent desktop version of Chrome and Firefox (recommended), Safari or Edge
- Standard 3-button mouse

Nightly Backup (solution of your choice to manage and protect student files)

Interactive Whiteboard

Computer Speakers (for presentations)

Digital Still/Video camera (1 per class)

Headphones (1 per student recommended)

Drawing Tablets (1 per 2 students, optional)

Cloud-Based Courses (*Essentials of Coding, Essentials of Game Design, Intro to CS: Web Design, Intro to CS: Game Design*)

- **Chromebooks** may be used for these courses.
- **Installed software (Mac and PC users):** 2+ browsers (Firefox and Chrome recommended)
- Recommended that schools implement G Suite for Education, and teachers have an account on GMAIL and are trained on using those devices

Courses Using Animate CC or Flash (*Game Design & Coding: Hidden Object Game, Game Design & Coding: Action Game, Mobile App Design & Coding: Side-Scrolling Game, Teamwork CS: Game Development in Teams*)

- **Additional Hardware requirements:** 5 GB free hard drive space for installed software
- **Installed Software:** Flash Professional software (CS 5.5 or higher); 2+ browsers recommended with Flash Player plugin

Courses Using Unity (*3D Game Design & Coding: Adventure Game*)

- **Additional Hardware Requirements:**
 - Graphics card with DirectX 9 (shader model 2.0) capabilities
 - 5GB free hard drive space for installed software
 - 200MB+ free disk space for each student
- **Installed Software:**
 - Unity 3D Software
 - 2+ Browsers (Firefox or Chrome) recommended with latest Unity plugin
- **Additional File Management Requirements**
 - Students must be able to use the same computer during each Globaloria class
 - Students must be able to save files to local hard drive of their assigned computer
 - Teachers should be trained by District technology personnel so they fully understand protocol pertaining to student accounts: logging in to computers/laptops, understand wireless network access, protocol for installing updates when necessary, student file saving procedures, and have an assigned District or Campus contact for technical support specific to Globaloria



Preliminary Administrative Services Credential Program

MEMORANDUM OF UNDERSTANDING (MOU)

August 1, 2017 – June 30, 2018

This Memorandum of Understanding (MOU) is between the **Placer County Office of Education's (PCOE) Preliminary Administrative Services Credential Program (PASC)** and the **Sierra Plumas Joint Unified School District**. The Placer County Office of Education will serve as the provider for a comprehensive, Preliminary Administrative Services Credential Program for the education community in the Placer County Region. The **Sierra Plumas Joint Unified School District** will partner with the **PCOE PASC** to collaboratively support candidates from the **Sierra Plumas Joint Unified School District** and shape the work of the program in an effort to meet district needs, as well as support participants at all levels. Together with other partner school districts and National University, we will address the growing leadership needs of the region.

This memorandum is intended to define the roles and responsibilities of the **PCOE PASC** and the **Sierra Plumas Joint Unified School District** in order to provide clear, open communication and a seamless system of growth and support for our aspiring administrators. Once signed by both parties, this MOU is in effect.

The PCOE PASC agrees to:

- Provide a high-quality, rigorous and integrated instructional program that includes: 154 hours of Saturday instruction, 32 hours of after-hours online PLC work, fieldwork assignments, and a significant leadership project.
- Coordinate program and ensure alignment to CA leadership standards and integration of program components in an interdependent system.
- Recruit, hire, support and evaluate program staff.
- Evaluate candidate readiness and recommend participants for their Preliminary Administrative Services Credential to the California Commission on Teacher Credentialing (CTC) upon successful completion of the program.
- Notify Superintendent or designee of successful completion of participants in Preliminary Administrative Services Credential Program.

Sierra Plumas Joint Unified School District agrees to:

- Provide an appropriate administrator to serve as district advisor to each candidate to support and guide him/her around his or her leadership project.
- Support the candidate by providing access to district administrators for interviews, providing information about, and access to, data, documents, meetings and activities that will support their professional growth as an aspiring leader.
- Upon successful completion of program, apply the candidate’s participation in the program to the organization’s current policy/practice regarding advancement on the certificated salary schedule.

Other conditions PCOE PASC and Sierra Plumas Joint Unified School District agree to:

Indemnity: The PCOE PASC, defend, and hold harmless the Sierra Plumas Joint Unified School District, its officers, agents, and employees from and against any and all loss, cost, damage, expense (including attorney fees), claim, suit, demand, or liability of any kind or character to any persons or property arising from or relating to any negligence of the PCOE PASC, its officers, agents, or employees.

Sierra Plumas Joint Unified School District shall indemnify, defend, and hold harmless the PCOE PASC, its officers, agents, and employees from and against any and all loss, cost, damage, expense (including attorney fees), claim, suit, demand, or liability of any kind or character to any persons or property arising from or relating to any negligence of its district, its officers, agents, or employees.

The undersigned represent all collaborative partners of the PCOE PASC and commit to insuring the successful implementation, monitoring, and assistance needed for completion of the program.

For the PCOE PASC

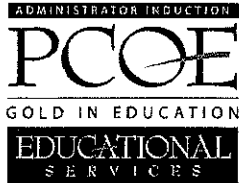
For the Sierra Plumas Joint Unified School District

Gayle Garbolino-Mojica Superintendent Placer County Office of Education	Dr. Merrill Grant Superintendent Sierra Plumas Joint Unified School District
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 Signature and Date

 Signature and Date



**MEMORANDUM OF UNDERSTANDING (MOU)
PLACER COE ADMINISTRATOR INDUCTION PROGRAM
Consortium**

July 1, 2017 - June 30, 2018

This Memorandum of Understanding (MOU) is entered into by and between the Placer County Office of Education (PCOE), Local Educational Agency (LEA) for the PCOE Clear Administrator Induction Program and the Sierra-Plumas Joint Unified School District (District) to carry out the Clear Administrator Induction program and the guidelines set forth in the Clear Administrator Induction Program Standards.

The purpose of this MOU is to establish a formal working relationship between the parties to this agreement and to set forth the operative conditions, which will govern this partnership. PCOE and the school district will form a partnership in providing and coordinating services as part of the PCOE Clear Administrator Induction Program. The goal of this partnership is to meet the growing administrative credentialing needs and increase school effectiveness and student achievement through the implementation of a quality administrator induction program, while nurturing the growth and development of candidates in the Sierra-Plumas Joint Unified School District in a sustained and systemic manner. Upon program completion, Placer County Office of Education Induction Program is to provide the candidate with a Clear Administrative Services Credential.

Responsibilities

The Placer County Office of Education Induction Program agrees to the following:

1. Employ a Clear Administrator Induction Program Coordinator to perform services as described in the Program Standards.
2. Employ clerical support to assist the Program Coordinator to carry out program responsibilities.
3. Provide workspace and technical support to the Program Coordinator and clerical support.
4. Establish and maintain accurate records and reports.
5. Provide reports and other information on all matters related to program requirements and activities as requested by the California Commission on Teacher Credentialing (CCTC) and the California Department of Education.
6. Provide continuous open enrollment to Administrators who hold a Preliminary Administrative Services Credential.
7. Convene the Leadership Team (district coordinators) meetings, a minimum of 3 times per year, to plan, evaluate and revise the program based upon state updates, candidate feedback, the mid-year survey and analysis of benchmark data.
8. Provide updates to the Leadership Team via email, as needed.
9. Recruit, select, match and evaluate Coaches (mentors) who provide 40 hours of support each year.
10. Recruit, select, match and evaluate PLC facilitators who provide a minimum of 10 hours of support each year.
11. Provide ongoing training and professional development to Administrator Induction Coaches: 4 days of new coach training and 6 coach support meetings per year.
12. Provide candidates with networking and professional learning opportunities aligned to the CPSELs to fulfill program requirements.
13. Provide candidates with access to an online portfolio system (Canvas).
14. Provide the training programs, materials and publications to support the above including Facilitate six participant seminars per year and one performance task showcase.
15. Provide evaluation of assessment portfolio of candidate competence.

16. Submit recommendation to CCTC for a California Clear Administrative Credential for those who hold a Preliminary Administrative Credential and successfully complete the program requirements.
17. Provide and employ a Coach, pay a stipend of up to \$2,000.00 per candidate (plus benefits) directly to Coach (stipends to be paid quarterly). If District is employing coach, reimburse District \$2,300, which includes benefits.
18. In the event that a candidate leaves the program prior to completion of the year, PCOE will prorate cost based on modules not started.


The Sierra-Plumas Joint Unified School District agrees to the following:

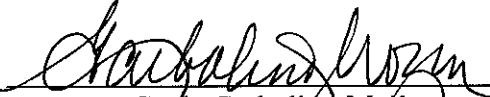
1. Will notify candidates at the point of hire of the Placer County Office of Education Induction Program and share contact information for enrollment.
2. Will notify candidates at the point of hire of any charges or fees associated with participating in the Induction Program.
3. Appoint a District Coordinator and/or designee who will serve as a liaison to PCOE.
4. Appoint a Central Office Administrator who will attend mandatory Leadership/Advisory Team meetings three-four times per year.
5. Support a professional learning community among site and district administrators that focuses on the State-adopted academic content standards, performance levels of students, the California Standards for the Teacher Profession and the California Professional Standards for Educational Leaders.
6. Conduct an initial orientation for the candidate to inform them about district resources, procedures and policies and introduce them to district staff.
7. Provide candidate and district coaches (if applicable) with technology and technology resources to complete the electronic portfolio in Canvas.
8. If utilizing a district employed coach, that coach must engage in the same hiring process and employment conditions required by the PCOE Induction Program and as stated in the Program Standards.
9. Conduct and participate in program evaluation and research activities, including the mid-year survey, Regional Induction Survey and Formal Program Review.
10. Complete the Financial Letter of Commitment for each candidate, if applicable (Attachment A).
11. Provide reimbursement to Coach for mileage to school sites outside of Placer County (if applicable).
12. Release candidates, and district coaches (if applicable), to attend mandatory Induction seminars (3 per year), Orientation (Year 1) and Showcase (1 each year).
13. Upon program completion, provide candidate with a letter that verifies 2 years of employment in an administrative position or portion with district.
14. Notify PCOE, in writing, in the event a candidate's employment changes.

Termination - Either party may terminate this MOU by giving the other party at least thirty (30) calendar days written notice. In the event of early termination of this MOU, PCOE shall be paid for all work performed and all reasonable expenses incurred up to and including the date of termination.

Sierra-Plumas Joint Unified School District

Placer County Office of Education

By: 
Signature of Authorized Official

By: 
Gayle Garbolino-Mojica

Title: Superintendent

Title: County Superintendent of Schools

Date: 7/26/2017

Date: 6/12/17

Please sign and return original to Shelly Hollowell, PCOE-Induction, 360 Nevada St., Auburn, CA 95603

APPLICATION AND PERMIT FOR USE OF SCHOOL PROPERTY

Request is hereby made by DOWNTOWNEVILLE FIRE PROTECTION DISTRICT for use of the following School Property DOWNTOWNEVILLE SCHOOL

For A Single Meeting on:

Hours: _____ to _____

OR For A Series of Meetings:

Beginning NOV 2, 2017 Ending JAN 31, 2018 Hours: 6pm to 9pm

Check Facilities Needed:

- Multipurpose Room
Classroom (How many? 1)
Library
Boys Shower and Locker Room
Girls Shower and Locker Room
Gym
Playfield
Football Field - Game Use
Football Field - Other Use
Baseball Field
Track
Kitchen
Other:

Check Equipment Needed:

- Folding Chairs (number:)
Tables
Other:

Use Purpose

- Non-profit youth only activity
School activity
Other

Is the event opened to the public? Yes No X Attendance Expected: 10 Will paid entertainers, speakers, callers, etc. be used? Yes No X
Will anything be offered for sale? Yes No X Is an admission charge, donation, collection, dues or tuition fee required or solicited? Yes No X
A refundable security and key deposit is required for use of District facilities/equipment. Groups over 25 may be charged extra for additional actual costs.

APPLICATION APPROVAL

SITE LEVEL:

- 1. Site Calendar Clear Yes X No (AB)
2. This application is approved at the site level: Yes X No Reason:
Principal: Date: 8/5/17

DISTRICT LEVEL

- 1. Verification of current Certificate of Liability Insurance and endorsement with Sierra-Plumas Joint Unified School District listed as additional insured on file at the District Office: Yes No Pending
2. Facility use fee charged? No X Yes (Amount) Pd?
3. Security Deposit (\$100) Owed? No X Yes Pd?
4. Key Deposit (\$100) Owed? No X Yes Pd?
5. Total Fees Collected: \$ 0 Due: 0 Verified:

SUPERINTENDENT

- 1. This application is approved. Yes X No Superintendent: Date 8/5/17

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California

Loyalton, California

APPLICATION AND PERMIT FOR USE OF SCHOOL PROPERTY

Request is hereby made by Sierra Pioneers Players
Sierra Arts Council for use of the following School Property Downieville Cafeteria
And Downieville School Drama + Drama Room

For A Single Meeting on:

(Day of the Week) (Month) (Date) Hours: 5:30 P to 8 PM

OR For A Series of Meetings:

Monday Tuesday Wednesday Thursday Friday Saturday Sunday
Beginning 9/16/17 Ending 10/21/17 Hours: 5:30 P to 8 PM
Thurs - Sat = Rehearsal + Play
Nights 8 Play 4-9

Check Facilities Needed:

- Multipurpose Room
- Classroom (How many? 1 Drama Rm)
- Library
- Boys Shower and Locker Room
- Girls Shower and Locker Room
- Gym
- Playfield
- Football Field - Game Use
- Football Field - Other Use
- Baseball Field
- Track
- Kitchen (Access to the refrigerator and freezer is restricted.)
- Other: + Cafeteria

Check Equipment Needed:

- Folding Chairs (number: _____)
- Tables
- Other: _____

Use Purpose

- Non-profit youth only activity
- School activity
- Other: Community Play including Drama Students

Is the event opened to the public? Yes No Attendance Expected: _____ Will paid entertainers, speakers, callers, etc. be used? Yes No
Will anything be offered for sale? Yes No Is an admission charge, donation, collection, dues or tuition fee required or solicited? Yes No * Costs

A refundable security and key deposit is required for use of District facilities/equipment. Groups over 25 may be charged extra for additional actual costs.

All profits to be donated to Downieville Jr-Sr H.S. Drama Class
APPLICATION APPROVAL

SITE LEVEL:

1. Site Calendar Clear Yes No AB
2. This application is approved at the site level: Yes No Reason: _____

Principal: _____

Date: 8/5/17

DISTRICT LEVEL

1. Verification of current Certificate of Liability Insurance and endorsement with Sierra-Plumas Joint Unified School District listed as additional insured on file at the District Office: Yes No Pending
2. Facility use fee charged? No Yes (Amount) _____ Pd? _____
3. Security Deposit (\$100) Owed? No Yes Pd? _____
4. Key Deposit (\$100) Owed? No Yes Pd? _____
5. Total Fees Collected: \$ 1 Due: 0 Verified: _____

SUPERINTENDENT

1. This application is approved. Yes No Superintendent: _____ Date 8/5/17

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierra, California

Loyalton, California

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

Year:	Unrestricted				Restricted				Total					
	16/17	16/17	Pos (Neg)	%	16/17	16/17	Pos (Neg)	%	16/17	16/17	Pos (Neg)	%		
	Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited				
Period:	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change		
Revenues														
Revenue Limit Funding 3010-8099	4,508,334	4,375,086	(133,249)	-2.96%	-	-	-	-	-	4,508,334	4,375,086	(133,249)	-2.96%	
Federal Revenues 3100-8299	80,000	85,073	5,073	6.34%	1	111,657	111,361	(296)	-0.27%	191,657	196,433	4,776	2.49%	
State Revenues 3300-8599	128,587	143,461	14,874	11.57%	2	501,416	570,378	68,962	13.75%	7	630,003	713,839	83,836	13.31%
Local Revenues 3600-8799	233,784	277,577	43,793	18.73%	3	2,454	1,604	(850)	-34.64%	236,238	279,181	42,943	18.18%	
Total Revenues	4,950,705	4,881,196	(69,509)	-1.40%		615,527	683,342	67,815	11.02%		5,566,232	5,564,539	(1,693)	-0.03%
Expenditures														
Certificated Salaries 1000-1999	1,653,372	1,696,298	42,926	2.60%		152,926	135,221	(17,705)	-11.58%	8	1,806,298	1,831,519	25,221	1.40%
Classified Salaries 2000-2999	702,629	720,694	18,065	2.57%		59,963	61,706	1,743	2.91%		762,592	782,399	19,807	2.60%
Benefits & Taxes 3000-3999	1,030,926	1,035,292	4,366	0.42%		218,401	227,949	9,548	4.37%		1,249,327	1,263,241	13,914	1.11%
Materials & Supplies 4000-4999	283,687	295,147	11,460	4.04%		31,665	29,789	(1,876)	-5.92%		315,352	324,936	9,584	3.04%
Operating Expenditures 5000-5999	1,104,022	937,918	(166,104)	-15.05%	4	80,417	61,523	(18,894)	-23.50%	9	1,184,439	999,441	(184,998)	-15.62%
Capital Outlay 5000-6599	101,298	56,042	(45,256)	-44.68%	5	261,722	210,097	(51,625)	-19.73%	10	363,020	266,139	(96,881)	-26.69%
Other Outgo 7100-7299	-	-	-	-		-	-	-	-		104,450	105,954	1,504	1.44%
Other Outgo 7400-7499	104,450	105,954	1,504	1.44%		-	-	-	-		-	-	-	-
Other Outgo 7300-7399	(4,215)	(4,180)	36	-0.84%		4,215	4,180	(36)	-0.84%		-	-	-	-
Total Expenditures	4,976,169	4,843,166	(133,003)	-2.67%		809,309	730,464	(78,845)	-9.74%		5,785,478	5,573,630	(211,848)	-3.66%
Rev less Exp	(25,464)	38,030	63,494	-249.35%		(193,782)	(47,122)	146,660	-75.68%		(219,246)	(9,091)	210,155	-95.85%
Other Sources/Uses														
Transfers In 3910-8979	-	-	-	-		-	-	-	-		-	-	-	-
Contributions 3980-8999	(159,400)	(113,372)	46,028	-28.88%	6	159,400	113,372	(46,028)	-28.88%	6	-	-	-	-
Transfers Out 7610-7699	336,553	331,453	(5,100)	-1.52%		-	-	-	-		336,553	331,453	(5,100)	-1.52%
Total Other Sources	(495,953)	(444,825)	51,128	-10.31%		159,400	113,372	(46,028)	-28.88%		(336,553)	(331,453)	5,100	-1.52%
Change in Fund Bal	(521,417)	(406,794)	114,623	-21.98%		(34,382)	66,250	100,632	-292.69%		(555,799)	(340,544)	215,255	-38.73%
Beg Fund Bal	3,996,501	3,996,501	(0)	0.00%		34,382	34,382	0	0.00%		4,030,883	4,030,883	(0)	0.00%
Adjustments	-	-	-	-		-	-	-	-		-	-	-	-
Adj Beg Fund Bal	3,996,501	3,996,501	(0)	0.00%		34,382	34,382	0	0.00%		4,030,883	4,030,883	(0)	0.00%
End Fund Bal	3,475,084	3,589,706	114,622	3.30%		-	100,632	100,632	-		3,475,084	3,690,339	215,255	6.19%
Non Spendable	3,900	3,900	-	-		-	-	-	-		3,900	3,900	-	-
Restricted	-	-	-	-		-	100,632	100,632	-		-	100,632	100,632	-
Committed	518,756	533,284	14,528	2.80%		-	-	-	-		518,756	533,284	14,528	2.80%
Assigned	-	-	-	-		-	-	-	-		-	-	-	-
REU	619,000	595,000	(24,000)	-3.88%		-	-	-	-		619,000	595,000	(24,000)	-3.88%
Unassigned	2,333,428	2,457,522	100,094	4.29%		-	0	0	-		2,333,428	2,457,522	100,094	4.29%

REU is: 10.1% 10.1%

Tickmark Legend

1	Forest Reserve funds increased \$5,073.
2	Mandated Block Grant funds increased \$13,196 - Unrestricted Lottery funds increased \$781 - Other misc. state funds increased \$897. Total revenue increase: \$14,874.
3	Rents/Lease revenue increased \$632 - Interest revenue increased \$10,692 - Interagency services revenue increased \$5,335 - Contribution to District CTE program increased \$17,424 - Transportation fees increased \$4,387 - Other misc revenue including surplus sales \$5,323. Total Revenue increase \$43,793.
4	Transportation expenses reduced <\$29,903> - Travel & Conference expenses reduced <\$9,157> - Dues expenses increased \$3,093 - Insurance expenses reduced <\$2,049> - Power-Garbage-Water-Propane-Heating Oil expenses reduced <\$66,389> - Rent/Lease expenses reduced <\$51,020> - Professional/Contracted services expenses increased \$6,645 - Communication expenses reduced <\$17,324>. Total expenditures reduced: <\$166,104>
5	Purchase of Van for Downieville did not take place in 16/17, Capital expenditure reduced <\$45,000> - Other misc. expenditure reductions <256>. Total capital expenditures reduced <\$45,256>
6	Contributions from Unrestricted to Restricted programs reduced \$46,028.
7	Restricted Lottery revenues increased \$1,302 - CTE revenues increased \$56,115 - STRS on Behalf calculation increased \$11,545. Total increase in revenues: \$68,962
8	CTE expense increased \$7,377 - Ag Grant Sub & Extra Duty increase \$3,823 - College Readiness salaries reduced <\$31,100> - Title I expense increase \$1,695 - Small Rural expense increase \$500. Total expense reduced <\$17,705>
9	Title I expense reduced <\$7,409> - Title II expense reduced <\$2,260> - Perkins expense reduced <\$724> -Small Rural expense reduced <\$1,450> - Educator Effectiveness expense reduced <\$10,309> - Ag Voc Ed expenses increased \$3,258 - Total expense reduced <\$18,894>
10	Prop.39 expenses reduced <\$51,625>
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	



Sierra-Plumas Joint Unified School District

Unaudited Actuals 2016/17

September 12, 2017
Merrill M. Grant, Ed.D./Superintendent

Student Attendance/Enrollment

Attendance:	2011/2012 P2	2012/2013 P2	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2
Downieville Elementary	28.39	26.89	29.17	27.55	21.29	21.97
Downieville Jr. High	5.03	6.72	5.74	6.77	8.62	9.94
Downieville Sr. High	19.50	17.03	13.86	11.54	11.35	11.69
Loyalton Elementary	171.30	156.91	165.24	168.11	169.86	168.07
Loyalton 7-8	49.71	48.52	42.58	49.22	60.97	56.04
Loyalton 9-12	107.73	103.16	90.97	88.81	86.70	92.71
Sierra Pass	1.15	4.66	3.49	4.20	3.67	.91
District Total	382.81	363.89	351.05	356.20	362.46	361.34
Washoe Students				10.36	11.26	16.70
Supplemental Percent			49.34%	46.86%	44.69%	41.19%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	27	28	29	30	23	23
Downieville Jr. Sr. High	27	24	21	18	20	23
Loyalton Elementary	176	159	172	176	174 (+2TK)	173 (+2TK)
Loyalton 7-8 grades	49	53	w/LHS	w/LHS	w/LHS	w/LHS
Loyalton High	112	104	146	143	158	155
Sierra Pass	0	5	9	5	6	2
District Total	391	373	377	372	383	378

General Fund Form 01:

HIGHLIGHTS

- ❖ Reduced expenditures by approx. <\$215,000>
- ❖ Reduced anticipated deficit spending from approx.. <\$556,000> to <\$340,500>
- ❖ Purchased 2014 GMC Yukon for Loyalton High School
- ❖ Prop 39 SmartWatt lighting project completed.
- ❖ CTE grant purchase of 2016 Ford F350 for Ag program
- ❖ Cafeteria contribution from General fund reduced from approx.. \$61,500 to \$56,500.

Ending Fund Balance (SACS Fund 01, page 2.E & 2.F.)

Net decrease in operating fund balance is <\$340,544> for an ending fund balance of **\$3,690,339**.

Beginning Funding Balance 7/01/2015: \$ 4,030,883
 Net decrease in Fund Balance: \$ <340,544>
 Ending Fund Balance: 6/30/2016: \$ 3,690,339

Components of Ending Fund Balance 2016-2017

- 1) Revolving Cash: \$ 3,900
- 2) Restricted: \$ 100,632
- 3) OPEB: \$ 533,284
- 4) REU: \$ 595,000
- 5) Unassigned: \$ 2,457,523

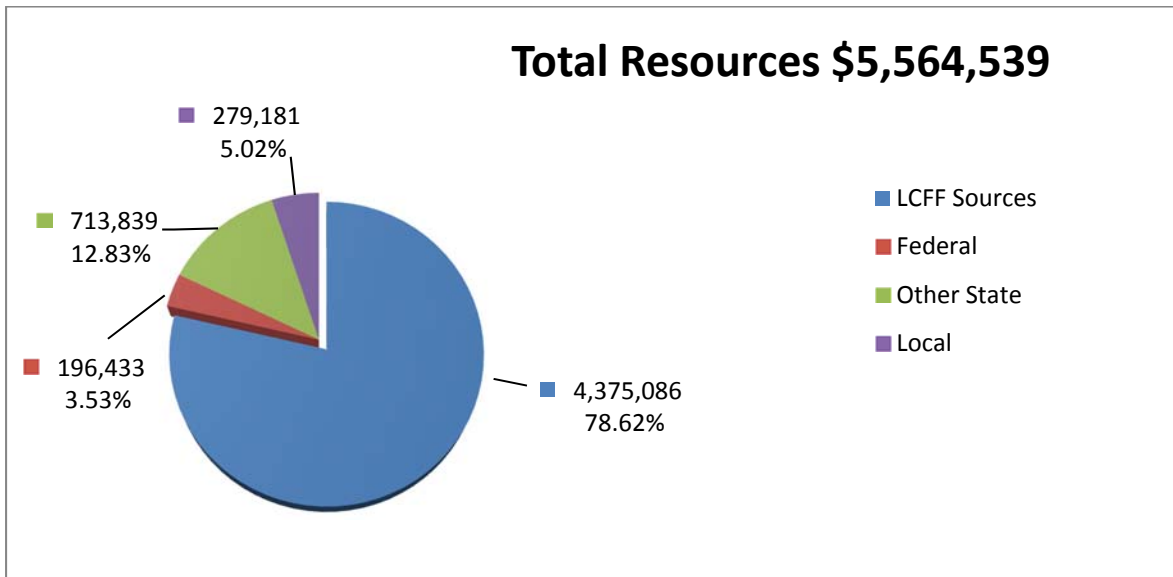


REVENUE

Local Control Funding Formula

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. The State anticipates full LCFF funding by June 2019. Entitlement factors are as follows:

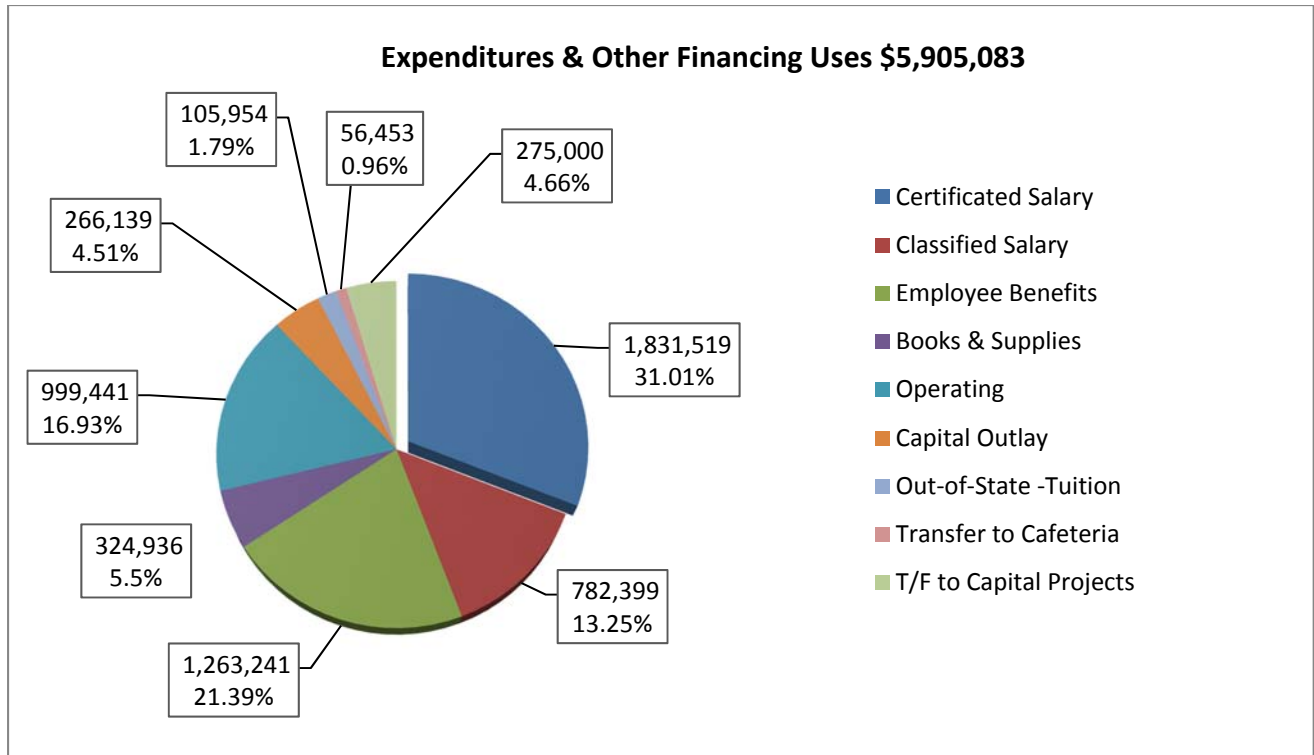
Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental 20% of BGS X Undup Count of 41.19%
Grades K-3	ADA	7,083	737	
Grades 4-6	ADA	7,189		
Grades 7-8	ADA	7,403		
Grades 9-12	ADA	8,578	223	
Transportation Add-on of \$488,250				
GAP funding 49.08%				



The chart below compares revenue for 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017 unaudited actuals and 2017-2018 budget.

Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Budget
LCFF	\$2,997,032	\$3,981,737	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589
Federal	607,441	569,490	565,412	604,894	196,433	191,657
Other State	1,126,226	166,326	94,836	444,480	713,839	561,404
Local	226,560	224,076	281,902	266,170	279,181	236,238
T/I State Fac. Fund			269,468			
Sale of Real Property		467,749	25,001			
Total	\$4,957,260	\$5,409,378	\$5,655,935	\$5,614,742	\$5,564,539	\$5,870,888

Expenditures and Financing Uses



The chart below compares expenditures for 2012-2013, 2013-2014, 2014-2015, 2015-2016 actuals, 2016-2017 unaudited actuals and 2017-2018 budget.

Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited Actuals	2017-2018 Budget
Certificated	\$1,719,914	\$1,706,737	\$1,744,583	\$1,848,600	\$1,831,519	\$1,885,480
Classified	722,908	666,389	723,775	767,144	782,399	776,086
Benefits	1,144,013	1,073,568	1,032,537	1,203,603	1,263,241	1,292,286
Books & Supplies	184,338	171,609	220,063	313,314	324,936	274,615
Services & Operating	1,353,515	1,332,433	909,514	837,008	999,441	1,167,987
Capital Outlay	47,280	49,763	158,599	73,022	266,139	360,075
Special Ed Billback	28,762					
Outgo to SCOE		588				
Outgo to Washoe			\$88,000	104,403	105,954	104,450
Trfr to Special Reserve	5,970	87,600	37,193			
Trfr to Cafeteria	58,496	60,851	112,888	47,368	56,453	68,067
Trfr to Capital Projects	770,601	0.00		41,048	275,000	275,000
Total	\$6,035,797	\$5,149,538	\$5,027,152	5,235,510	5,905,083	\$6,204,046

- Transportation

Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation. Maintenance of Effort is NOT met.



Home-to-School Cost

▪ Sierra Transportation, DVL	\$171,558
▪ In-House/LYTN	<u>\$152,023</u>
	\$323,581
▪ LCFF allocation	\$488,250

- Classroom Compensation, Form CEA, per Ed Code 41374
 - Minimum percent of current cost expended for classroom is 55%: District's is 57.27%

- Debt
 - Net Pension Liability: \$763,792 FYE 6/30/2016
 - Net OPEB obligation: \$533,284
 - Compensated Absences: \$ 23,093

- Indirect Cost Preliminary Rate:
 - Fiscal Year 2014-2015: 16.44%
 - Fiscal Year 2015-2016: 8.76%
 - Fiscal Year 2016-2017: 3.43%
 - Fiscal Year 2017-2018: 3.92% proposed

- Lottery:
 - NonProp20
 - Funded at \$143.05 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
 - Prop20
 - Funded at \$44.73 ADA
 - Instructional textbooks

- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$11,510.37
 - Expenditure per ADA \$12,470.52 MOE Met

OTHER FUNDS

Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The general fund contributed a total of \$56,452 of which \$20,425 was Downieville's share and \$36,027 for Loyalton.

	<u>Downieville</u>				
<u>Meals Served</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15-16</u>	<u>16-17</u>
Breakfast	3,482	2,994	2,448	2,366	3,215
Lunch	5,832	5,548	5,633	4,314	4,343
<u>Cost Per Meal</u>					
Breakfast	\$1.92	\$2.88	\$3.02	\$3.59	\$2.92
Lunch	\$4.08	\$4.52	\$4.85	\$7.13	\$7.92

	<u>Loyalton</u>				
<u>Meals Served</u>					
Breakfast	4,775	7,115	7,175	6,338	7,006
Lunch	18,077	18,514	19,707	20,098	17,618
<u>Cost Per Meal</u>					
Breakfast	\$3.86	\$2.72	\$2.37	\$2.87	\$2.99
Lunch	\$5.76	\$5.86	\$4.53	\$3.27	\$5.70

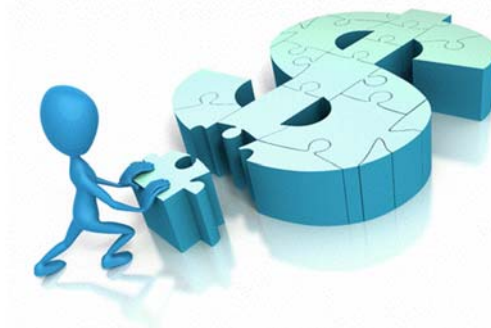
County School Facilities Fund 35 – No activity during 2016-2017

Special Reserve Fund 40 for Capital Outlay Projects

In anticipation of the Downieville Boiler replacement the sum of \$200,000 was transferred from the General Fund into Fund 40. There was \$75,000 transferred from the General Fund to Fund 40 in order to capital projects designated for the Loyalton High School. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen gifted 1,000 shares of AT&T stock as well as \$1,000 cash. The scholarship fund now awards two \$3,000 scholarships. Ending Fund Balance, at fair market value, as of June 30, 2017, is \$198,743.



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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Sierra-Plumas Joint Unified

Sierra County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Sierra-Plumas Joint Unified

Sierra County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited 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	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form	S	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	4,375,085.50	0.00	4,375,085.50	4,881,589.00	0.00	4,881,589.00	11.6%
2) Federal Revenue		8100-8299	85,072.73	111,360.55	196,433.28	80,000.00	111,657.00	191,657.00	-2.4%
3) Other State Revenue		8300-8599	143,460.63	570,377.88	713,838.51	61,215.00	500,189.00	561,404.00	-21.4%
4) Other Local Revenue		8600-8799	277,577.43	1,603.90	279,181.33	233,784.00	2,454.00	236,238.00	-15.4%
5) TOTAL REVENUES			4,881,196.29	683,342.33	5,564,538.62	5,256,588.00	614,300.00	5,870,888.00	5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,696,297.57	135,221.40	1,831,518.97	1,732,889.00	152,591.00	1,885,480.00	2.9%
2) Classified Salaries		2000-2999	720,693.71	61,705.69	782,399.40	724,701.00	51,388.00	776,089.00	-0.8%
3) Employee Benefits		3000-3999	1,035,292.32	227,948.56	1,263,240.88	1,064,837.00	227,449.00	1,292,286.00	2.3%
4) Books and Supplies		4000-4999	295,146.89	29,789.44	324,936.33	250,117.00	24,498.00	274,615.00	-15.5%
5) Services and Other Operating Expenditures		5000-5999	937,918.18	61,522.92	999,441.10	1,105,137.00	62,850.00	1,167,987.00	16.9%
6) Capital Outlay		6000-6999	56,042.42	210,096.71	266,139.13	101,298.00	258,777.00	360,075.00	35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	105,954.29	0.00	105,954.29	104,450.00	0.00	104,450.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,179.50)	4,179.50	0.00	(4,215.00)	4,215.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,843,165.88	730,464.22	5,573,630.10	5,079,214.00	781,768.00	5,860,982.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			38,030.41	(47,121.89)	(9,091.48)	177,374.00	(167,468.00)	9,906.00	-209.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	331,452.57	0.00	331,452.57	343,067.00	0.00	343,067.00	3.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,371.97)	113,371.97	0.00	(167,468.00)	167,468.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(444,824.54)	113,371.97	(331,452.57)	(510,535.00)	167,468.00	(343,067.00)	3.5%

Description	2016-17 Unaudited 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)	(406,794.13)	66,250.08	(340,544.05)	(333,161.00)	0.00	(333,161.00)	-2.2%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
2) Ending Balance, June 30 (E + F1e)	3,589,706.43	100,632.38	3,690,338.81	3,256,545.43	100,632.38	3,357,177.81	-9.0%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	100,632.38	100,632.38	0.00	100,632.38	100,632.38	0.0%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	533,284.00	0.00	533,284.00	603,757.49	0.00	603,757.49	13.2%
d) Assigned							
Other Assignments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	595,000.00	0.00	595,000.00	595,000.00	0.00	595,000.00	0.0%
Unassigned/Unappropriated Amount	2,457,522.43	0.00	2,457,522.43	2,053,887.94	0.00	2,053,887.94	-16.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	3,850,735.61	128,007.07	3,978,742.68				
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	2,452.00	627.40	3,079.40				
4) Due from Grantor Government		9290	12,987.19	29,436.73	42,423.92				
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			3,870,074.80	158,071.20	4,028,146.00				
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	280,368.37	15,376.51	295,744.88				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	42,062.31	42,062.31				
6) TOTAL LIABILITIES			280,368.37	57,438.82	337,807.19				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
Object Codes	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
Resource Codes					
	3,589,706.43	100,632.38			
		3,690,338.81			

Description	2016-17 Unaudited 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	1,634,565.00	0.00	1,634,565.00	1,761,498.00	0.00	1,761,498.00	7.8%
Education Protection Account State Aid - Current Year	181,281.00	0.00	181,281.00	432,455.00	0.00	432,455.00	138.6%
State Aid - Prior Years	90,758.88	0.00	90,758.88	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	17,305.98	0.00	17,305.98	0.00	0.00	0.00	-100.0%
Timber Yield Tax	37,421.47	0.00	37,421.47	0.00	0.00	0.00	-100.0%
Other Subventions/in-Lieu Taxes	1,799.31	0.00	1,799.31	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes	2,335,218.21	0.00	2,335,218.21	2,687,636.00	0.00	2,687,636.00	15.1%
Unsecured Roll Taxes	75,953.35	0.00	75,953.35	0.00	0.00	0.00	-100.0%
Prior Years' Taxes	782.30	0.00	782.30	0.00	0.00	0.00	-100.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	4,375,085.50	0.00	4,375,085.50	4,881,589.00	0.00	4,881,589.00	11.6%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			4,375,085.50	0.00	4,375,085.50	4,881,589.00	0.00	4,881,589.00	11.6%
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	85,072.73	0.00	85,072.73	80,000.00	0.00	80,000.00	-6.0%
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		68,420.00	68,420.00		66,847.00	66,847.00	-2.3%
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		26,214.29	26,214.29		28,058.00	28,058.00	7.0%
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 Unaudited 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		2,898.26	2,898.26			2,924.00	2,924.00	0.9%
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			85,072.73	111,360.55	196,433.28	80,000.00		111,657.00	191,657.00	-2.4%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.00	0.0%
Current Year										
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	0.0%
Mandated Costs Reimbursements		8550	90,873.00	0.00	90,873.00	13,107.00		0.00	13,107.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	51,691.12	16,163.19	67,854.31	48,108.00		13,634.00	61,742.00	-9.0%
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										

Description	Resource Codes	Object Codes	2016-17 Unaudited 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)	
Grant Program	6387	8590		109,641.69	109,641.69		53,527.00	53,527.00	-51.2%
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	896.51	235,153.00	236,049.51	0.00	223,608.00	223,608.00	-5.3%
TOTAL OTHER STATE REVENUE			143,460.63	570,377.88	713,838.51	61,215.00	500,189.00	561,404.00	-21.4%

Description	2016-17 Unaudited 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8629							
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8631							
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632							
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634							
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8639							
Leases and Rentals	7,131.50	0.00	7,131.50	6,500.00	0.00	6,500.00	-8.9%
8650							
Interest	30,691.92	0.00	30,691.92	20,000.00	0.00	20,000.00	-34.8%
8660							
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662							
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671							
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672							
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675							
Interagency Services	212,618.88	0.00	212,618.88	207,284.00	0.00	207,284.00	-2.5%
8677							
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681							
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8689							
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description (50% Adjustment)	Resource Codes	Object Codes	2016-17 Unaudited 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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,135.13	1,603.90	28,739.03	0.00	2,454.00	2,454.00	-91.5%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	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			277,577.43	1,603.90	279,181.33	233,784.00	2,454.00	236,238.00	-15.4%
TOTAL REVENUES			4,881,196.29	683,342.33	5,564,538.62	5,256,588.00	614,300.00	5,870,888.00	5.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			Unrestricted (A)	Restricted (B)					
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,430,495.61	135,221.40	1,565,717.01	1,456,469.00	152,591.00	1,609,060.00	2.8%
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	226,924.36	0.00	226,924.36	236,570.00	0.00	236,570.00	4.3%
Other Certificated Salaries		1900	38,877.60	0.00	38,877.60	39,850.00	0.00	39,850.00	2.5%
TOTAL, CERTIFICATED SALARIES			1,696,297.57	135,221.40	1,831,518.97	1,732,889.00	152,591.00	1,885,480.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	111,926.56	61,705.69	173,632.25	114,559.00	51,388.00	165,947.00	-4.4%
Classified Support Salaries		2200	363,015.81	0.00	363,015.81	356,453.00	0.00	356,453.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	84,550.08	0.00	84,550.08	88,827.00	0.00	88,827.00	5.1%
Clerical, Technical and Office Salaries		2400	139,559.84	0.00	139,559.84	142,336.00	0.00	142,336.00	2.0%
Other Classified Salaries		2900	21,641.42	0.00	21,641.42	22,526.00	0.00	22,526.00	4.1%
TOTAL, CLASSIFIED SALARIES			720,693.71	61,705.69	782,399.40	724,701.00	51,388.00	776,089.00	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	188,336.15	169,613.89	357,950.04	245,081.00	162,639.00	407,720.00	13.9%
PERS		3201-3202	92,244.40	8,238.79	100,483.19	97,065.00	14,457.00	111,522.00	11.0%
OASDI/Medicare/Alternative		3301-3302	79,421.00	6,675.15	86,096.15	59,677.00	9,594.00	69,271.00	-19.5%
Health and Welfare Benefits		3401-3402	522,542.21	35,858.28	558,400.49	504,010.00	31,335.00	535,345.00	-4.1%
Unemployment Insurance		3501-3502	2,133.33	105.77	2,239.10	1,236.00	124.00	1,360.00	-39.3%
Workers' Compensation		3601-3602	87,958.51	7,456.68	95,415.19	91,252.00	9,300.00	100,552.00	5.4%
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	62,656.72	0.00	62,656.72	66,516.00	0.00	66,516.00	6.2%
TOTAL, EMPLOYEE BENEFITS			1,035,292.32	227,948.56	1,263,240.88	1,064,837.00	227,449.00	1,292,286.00	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	88,499.35	16,163.19	104,662.54	50,000.00	13,634.00	63,634.00	-39.2%
Books and Other Reference Materials		4200	0.00	88.64	88.64	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	135,155.07	11,100.98	146,256.05	168,026.00	9,214.00	177,240.00	21.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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)	
Noncapitalized Equipment		4400	71,492.47	2,436.63	73,929.10	32,091.00	1,650.00	33,741.00	-54.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			295,146.89	29,789.44	324,936.33	260,117.00	24,498.00	274,615.00	-15.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	146,557.75	0.00	146,557.75	176,461.00	0.00	176,461.00	20.4%
Travel and Conferences		5200	18,551.89	37,425.41	55,977.30	27,709.00	30,672.00	58,381.00	4.3%
Dues and Memberships		5300	9,160.60	0.00	9,160.60	9,026.00	0.00	9,026.00	-1.5%
Insurance		5400 - 5450	53,030.85	0.00	53,030.85	55,080.00	0.00	55,080.00	3.9%
Operations and Housekeeping Services		5500	178,944.59	2,609.48	181,554.07	245,333.00	2,513.00	247,846.00	36.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,429.74	581.69	55,011.43	105,450.00	1,000.00	106,450.00	93.5%
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	468,413.49	20,906.34	489,319.83	459,926.00	28,665.00	488,591.00	-0.1%
Communications		5900	8,829.27	0.00	8,829.27	26,152.00	0.00	26,152.00	196.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			937,918.18	61,522.92	999,441.10	1,105,137.00	62,850.00	1,167,987.00	16.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	157,795.00	157,795.00	0.00	114,545.00	114,545.00	-27.4%
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	41,262.42	52,301.71	93,564.13	86,298.00	49,357.00	135,655.00	45.0%
Equipment Replacement		6500	14,780.00	0.00	14,780.00	15,000.00	94,875.00	109,875.00	643.4%
TOTAL CAPITAL OUTLAY			56,042.42	210,096.71	266,139.13	101,298.00	258,777.00	360,075.00	35.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	105,954.29	0.00	105,954.29	104,450.00	0.00	104,450.00	-1.4%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		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)			105,954.29	0.00	105,954.29	104,450.00	0.00	104,450.00	-1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,179.50)	4,179.50	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			(4,179.50)	4,179.50	0.00	(4,215.00)	4,215.00	0.00	0.0%
TOTAL EXPENDITURES			4,843,165.88	730,464.22	5,573,630.10	5,079,214.00	781,768.00	5,860,982.00	5.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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									
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	56,452.57	0.00	56,452.57	68,067.00	0.00	68,067.00	20.6%
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									
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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)	
(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	(113,371.97)	113,371.97	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			(113,371.97)	113,371.97	0.00	(167,468.00)	167,468.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(444,824.54)	113,371.97	(331,452.57)	(510,535.00)	167,468.00	(343,067.00)	3.5%

Description	Function Codes	Object Codes	2016-17 Unaudited 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	4,375,085.50	0.00	4,375,085.50	4,881,589.00	0.00	4,881,589.00	11.6%
2) Federal Revenue		8100-8299	85,072.73	111,360.55	196,433.28	80,000.00	111,657.00	191,657.00	-2.4%
3) Other State Revenue		8300-8599	143,460.63	570,377.88	713,838.51	61,215.00	500,189.00	561,404.00	-21.4%
4) Other Local Revenue		8600-8799	277,577.43	1,603.90	279,181.33	233,784.00	2,454.00	236,238.00	-15.4%
5) TOTAL REVENUES			4,881,196.29	683,342.33	5,564,538.62	5,256,588.00	614,300.00	5,870,888.00	5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,369,836.51	501,347.54	2,871,184.05	2,384,177.00	515,427.00	2,899,604.00	1.0%
2) Instruction - Related Services	2000-2999		547,962.64	51,023.78	598,986.42	583,339.00	48,748.00	632,087.00	5.5%
3) Pupil Services	3000-3999		350,322.18	0.00	350,322.18	375,325.00	0.00	375,325.00	7.1%
4) Ancillary Services	4000-4999		73,460.43	446.25	73,906.68	92,175.00	650.00	92,825.00	25.6%
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		681,234.01	17,242.17	698,476.18	680,129.00	5,010.00	685,139.00	-1.9%
8) Plant Services	8000-8999		714,395.82	160,404.48	874,800.30	859,619.00	211,933.00	1,071,552.00	22.5%
9) Other Outgo	9000-9999	Except 7600-7699	105,954.29	0.00	105,954.29	104,450.00	0.00	104,450.00	-1.4%
10) TOTAL EXPENDITURES			4,843,165.88	730,464.22	5,573,630.10	5,079,214.00	781,768.00	5,860,982.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			38,030.41	(47,121.89)	(9,091.48)	177,374.00	(167,468.00)	9,906.00	-209.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929							
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	331,452.57	0.00	331,452.57	343,067.00	0.00	343,067.00	3.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	(113,371.97)	113,371.97	0.00	(167,468.00)	167,468.00	0.00	0.0%
3) Contributions		8980-8999							
4) TOTAL OTHER FINANCING SOURCES/USES			(444,824.54)	113,371.97	(331,452.57)	(510,535.00)	167,468.00	(343,067.00)	3.5%

Description	Function Codes	Object Codes	2016-17 Unaudited 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)			(406,794.13)	66,250.08	(340,544.05)	(333,161.00)	0.00	(333,161.00)	-2.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			3,996,500.56	34,382.30	4,030,882.86	3,589,706.43	100,632.38	3,690,338.81	-8.4%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.43	100,632.38	3,690,338.81	3,256,545.43	100,632.38	3,357,177.81	-9.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	100,632.38	100,632.38	0.00	100,632.38	100,632.38	0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	533,284.00	0.00	533,284.00	603,757.49	0.00	603,757.49	13.2%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	595,000.00	0.00	595,000.00	595,000.00	0.00	595,000.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,457,522.43	0.00	2,457,522.43	2,053,887.94	0.00	2,053,887.94	-16.4%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

46 70177 0000000
 Form 01

Sierra-Plumas Joint Unified
 Sierra County

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	51,625.00	51,625.00
6264	Educator Effectiveness ('15-16)	10,308.96	10,308.96
7338	College Readiness Block Grant	34,708.40	34,708.40
9010	Other Restricted Local	3,990.02	3,990.02
Total, Restricted Balance		100,632.38	100,632.38

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,522.10	76,348.00	-5.2%
3) Other State Revenue		8300-8599	5,335.07	5,500.00	3.1%
4) Other Local Revenue		8600-8799	22,759.66	20,366.00	-10.5%
5) TOTAL, REVENUES			108,616.83	102,214.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,834.80	70,721.00	-2.9%
3) Employee Benefits		3000-3999	28,784.22	33,804.00	17.4%
4) Books and Supplies		4000-4999	57,463.79	59,769.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	5,986.59	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			165,069.40	170,281.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,452.57)	(68,067.00)	20.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	56,452.57	68,067.00	20.6%
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			56,452.57	68,067.00	20.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,392.37)		
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	1,054.00		
4) Due from Grantor Government		9290	2,427.75		
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			89.38		
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	89.38		
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			89.38		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	68,040.24	76,348.00	12.2%
Donated Food Commodities		8221	12,481.86	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,522.10	76,348.00	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,335.07	5,500.00	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,335.07	5,500.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	22,759.66	20,366.00	-10.5%
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			22,759.66	20,366.00	-10.5%
TOTAL, REVENUES			108,616.83	102,214.00	-5.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	72,834.80	70,721.00	-2.9%
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			72,834.80	70,721.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,292.80	8,372.00	14.8%
OASDI/Medicare/Alternative		3301-3302	5,093.50	5,211.00	2.3%
Health and Welfare Benefits		3401-3402	13,772.74	17,537.00	27.3%
Unemployment Insurance		3501-3502	36.38	36.00	-1.0%
Workers' Compensation		3601-3602	2,568.80	2,648.00	2.3%
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			28,784.22	33,804.00	17.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,829.36	9,011.00	86.6%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	52,634.43	45,758.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			57,463.79	59,769.00	4.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	1,473.61	710.00	-51.8%
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	3,672.07	2,800.00	-23.7%
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	552.28	2,056.00	272.3%
Communications		5900	288.63	421.00	45.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,986.59	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			165,069.40	170,281.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	56,452.57	68,067.00	20.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			56,452.57	68,067.00	20.6%
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)			56,452.57	68,067.00	20.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,522.10	76,348.00	-5.2%
3) Other State Revenue		8300-8599	5,335.07	5,500.00	3.1%
4) Other Local Revenue		8600-8799	22,759.66	20,366.00	-10.5%
5) TOTAL, REVENUES			108,616.83	102,214.00	-5.9%
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		165,069.40	170,281.00	3.2%
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			165,069.40	170,281.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(56,452.57)	(68,067.00)	20.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	56,452.57	68,067.00	20.6%
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			56,452.57	68,067.00	20.6%

Description	Function Codes	Object Codes	2016-17 Unaudited 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 Unaudited 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	0.00	275,000.00	New
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			0.00	275,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	(275,000.00)	New
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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	275,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	275,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	275,000.00	New
2) Ending Balance, June 30 (E + F1e)			275,000.00	275,000.00	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			275,000.00	275,000.00	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 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	275,000.00		
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			275,000.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			275,000.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Unaudited 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 Unaudited 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	0.00	75,000.00	New
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	0.00	200,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	275,000.00	New
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			0.00	275,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Unaudited 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 Unaudited 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		0.00	275,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	275,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	(275,000.00)	New
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	275,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	275,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	275,000.00	New
2) Ending Balance, June 30 (E + F1e)			275,000.00	275,000.00	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			275,000.00	275,000.00	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 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	275,000.00	275,000.00
Total, Restricted Balance		<u>275,000.00</u>	<u>275,000.00</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	7,442.76	6,800.00	-8.6%
5) TOTAL, REVENUES			7,442.76	6,800.00	-8.6%
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	9,000.00	6,000.00	-33.3%
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			9,000.00	6,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,557.24)	800.00	-151.4%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,557.24)	800.00	-151.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,299.88	186,742.64	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,299.88	186,742.64	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			188,299.88	186,742.64	-0.8%
2) Ending Net Position, June 30 (E + F1e)					
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	186,742.64	187,542.64	0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,753.04		
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			198,742.64		
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 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,000.00		
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			12,000.00		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			186,742.64		

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	7,442.76	6,800.00	-8.6%
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			7,442.76	6,800.00	-8.6%
TOTAL, REVENUES			7,442.76	6,800.00	-8.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Unaudited 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	9,000.00	6,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,000.00	6,000.00	-33.3%
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			9,000.00	6,000.00	-33.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Unaudited 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	7,442.76	6,800.00	-8.6%
5) TOTAL REVENUES			7,442.76	6,800.00	-8.6%
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		9,000.00	6,000.00	-33.3%
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			9,000.00	6,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,557.24)	800.00	-151.4%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,557.24)	800.00	-151.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,299.88	186,742.64	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,299.88	186,742.64	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			188,299.88	186,742.64	-0.8%
2) Ending Net Position, June 30 (E + F1e)			186,742.64	187,542.64	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	186,742.64	187,542.64	0.4%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2016-17 Unaudited 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	362.62	362.62	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	362.62	362.62	394.80	394.80	394.80
5. 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]	15.00	15.14	15.14	15.14	15.14	15.14
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.00	15.14	15.14	15.14	15.14	15.14
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	376.34	377.76	377.76	409.94	409.94	409.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Unaudited 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	0.85	0.88	0.88	0.88	0.88	0.88
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						
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 B2a through B2f)	1.70	1.73	1.73	1.73	1.73	1.73
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1.70	1.73	1.73	1.73	1.73	1.73
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 Unaudited 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 Actuals
2016-17 Unaudited Actuals
Schedule of Capital Assets

46 70177 0000000
Form ASSET

Sierra-Plumas Joint Unified
Sierra County

	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	179,344.00		8,783,598.23
Equipment	774,438.58		774,438.58	86,795.00		861,233.58
Total capital assets being depreciated	9,760,743.55	0.00	9,760,743.55	266,139.00	0.00	10,026,882.55
Accumulated Depreciation for:						
Land Improvements	(48,543.00)		(48,543.00)		25,470.00	(74,013.00)
Buildings	(4,397,464.88)		(4,397,464.88)		317,225.00	(4,714,689.88)
Equipment	(611,290.12)		(611,290.12)		66,840.00	(678,130.12)
Total accumulated depreciation	(5,057,298.00)	0.00	(5,057,298.00)	0.00	409,535.00	(5,466,833.00)
Total capital assets being depreciated, net	4,703,445.55	0.00	4,703,445.55	266,139.00	409,535.00	4,560,049.55
Governmental activity capital assets, net	4,860,637.55	0.00	4,860,637.55	266,139.00	409,535.00	4,717,241.55
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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2016-17 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.27%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,068,465.53
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$3,068,465.53
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	3.92%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____

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

Date of Meeting: Sep 12, 2017

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Nona Griesert

Name

Business Manager

Title

530-993-1660, ext. *838

Telephone

ngriesert@spiusd.org

E-mail Address

For School District:

Nona Griesert

Name

Business Manager

Title

530-993-1660, ext. *838

Telephone

ngriesert@spiusd.org

E-mail Address

Sierra-Plumas Joint Unified
 Sierra County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Transferability (NCLB/ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	0.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

2016-17 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Sierra-Plumas Joint Unified
Sierra County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)		TOTAL
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Cash Received in Current Year	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00
EXPENDITURES	
10. Donor-Authorized Expenditures	0.00
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	0.00
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	0.00

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Sierra-Plumas Joint Unified
Sierra County

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	0.00
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Cash Received in Current Year	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable	0.00
(line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	0.00
(line 7a minus line 7b)	0.00
8. Contributed Matching Funds	0.00
9. Total Available	0.00
(sum lines 5, 7c, & 8)	0.00
EXPENDITURES	
10. Donor-Authorized Expenditures	0.00
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures	0.00
(line 10 plus line 11)	0.00
RESTRICTED ENDING BALANCE	
13. Current Year	0.00
(line 4 minus line 10)	0.00

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	1,831,518.97	301	38,877.60	303	1,792,641.37	305	4,553.38		307	1,788,087.99	309
2000 - Classified Salaries	782,399.40	311	106,884.48	313	675,514.92	315	58,460.22		317	617,054.70	319
3000 - Employee Benefits	1,263,240.88	321	66,963.69	323	1,196,277.19	325	15,126.61		327	1,181,150.58	329
4000 - Books, Supplies Equip Replace. (6500)	339,716.33	331	0.00	333	339,716.33	335	74,834.41		337	264,881.92	339
5000 - Services . . . & 7300 - Indirect Costs	999,441.10	341	118,518.45	343	880,922.65	345	254,568.88		347	626,353.77	349
TOTAL					4,885,072.46	365			TOTAL	4,477,528.96	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	393
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).	5,362.44		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	2,564,467.36		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.	57.27%		
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)	57.27%
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).	4,477,528.96
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:

	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	0.00		763,792.00	
Net OPEB Obligation	435,809.00		435,809.00	97,475.00		533,284.00	
Compensated Absences Payable	15,828.49		15,828.49	7,263.87		23,092.36	
Governmental activities long-term liabilities	1,215,429.49	0.00	1,215,429.49	104,738.87	0.00	1,320,168.36	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

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,891,843.58		2,891,843.58			3,068,465.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	373.72		373.72			376.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	376.34		376.34	409.94		409.94
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			376.34			409.94
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	17,305.98		17,305.98	0.00		0.00
2. Timber Yield Tax (Object 8022)	37,421.47		37,421.47	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,799.31		1,799.31	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,335,218.21		2,335,218.21	2,687,636.00		2,687,636.00
5. Unsecured Roll Taxes (Object 8042)	75,953.35		75,953.35	0.00		0.00
6. Prior Years' Taxes (Object 8043)	782.30		782.30	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,468,480.62	0.00	2,468,480.62	2,687,636.00	0.00	2,687,636.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,468,480.62	0.00	2,468,480.62	2,687,636.00	0.00	2,687,636.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,815,846.00		1,815,846.00	2,193,953.00		2,193,953.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	90,758.88		90,758.88	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,906,604.88	0.00	1,906,604.88	2,193,953.00	0.00	2,193,953.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	5,564,538.62		5,564,538.62	5,870,888.00		5,870,888.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	30,691.92		30,691.92	20,000.00		20,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,891,843.58			3,068,465.53
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0070			1.0893
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,068,465.53			3,465,817.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,468,480.62			2,687,636.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			45,160.80			49,192.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			599,984.91			778,181.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			599,984.91			778,181.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			17,018.38			11,847.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,485,499.00			2,699,483.15
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			582,966.53			766,333.85
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,485,499.00			
b. State Subventions (Line D8)			582,966.53			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,068,465.53			

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) 26,559.25
- 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) 3,850,600.00

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) 0.69%

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)	254,941.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	65,493.90
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)	4,544.69
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)	15.95
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)	324,996.20
9. Carry-Forward Adjustment (Part IV, Line F)	(133,277.18)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	191,719.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,818,882.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	598,986.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	203,764.43
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	73,906.68
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)	217,228.37
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	11,000.00
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)	40,482.58
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)	109,329.67
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)	654,106.40
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)	2,295.84
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)	165,069.40
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,895,052.13

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

6.64%

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)

3.92%

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>324,996.20</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 (3.43%) times Part III, Line B18); zero if positive	<u>(266,554.36)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(266,554.36)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>1.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-133,277.18) is applied to the current year calculation and the remainder (\$-133,277.18) is deferred to one or more future years:	<u>3.92%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-88,851.45) is applied to the current year calculation and the remainder (\$-177,702.91) is deferred to one or more future years:	<u>4.82%</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>(133,277.18)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	175,837.36	2,330.69	1.33%
01	3550	2,802.15	96.11	3.43%
01	4035	12,143.76	416.53	3.43%
01	7338	38,955.43	1,336.17	3.43%

Unaudited Actuals
2016-17 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	51,691.12		16,163.19	67,854.31
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)		51,691.12	0.00	16,163.19	67,854.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	1,287.37			1,287.37
3. Employee Benefits	3000-3999	255.86			255.86
4. Books and Supplies	4000-4999	33,831.71		16,163.19	49,994.90
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	16,316.18			16,316.18
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)		51,691.12	0.00	16,163.19	67,854.31
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.

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	5,905,082.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	216,105.53
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	266,139.13
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	331,452.57
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	331,018.91
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)				928,610.61
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	56,452.57
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)				4,816,819.10

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		377.76
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,751.00
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)	4,816,819.10	12,751.00
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

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	372,541.16	914.22	701,284.25	2,311.79	418.17
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			22.71	22.71	66.00	1.00	7.00
3100 Alternative Schools							
3200 Continuation Schools			0.32	0.32	0.50		
3300 Independent Study Centers			0.32	0.32	0.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education			0.70	0.70			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P			0.30	0.30			
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	24.35	24.35	67.00	1.00	7.00

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

Sierra-Plumas Joint Unified
Sierra County

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	9,788.22	0.00	9,788.22	1,098.61		10,886.83
1110	Regular Education, K-12	3,036,930.41	1,041,850.02	4,078,780.43	457,794.12		4,536,574.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	57,178.67	10,141.29	67,319.96	7,555.86		74,875.82
3300	Independent Study Centers	50,448.63	10,141.29	60,589.92	6,800.49		67,390.41
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	137,498.69	10,735.88	148,234.57	16,637.55		164,872.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	30,848.84	0.00	30,848.84	3,462.41		34,311.25
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROCP)	26,008.94	4,601.09	30,610.03	3,435.61		34,045.64
Other Goals							
7110	Nonagency - Educational	331,018.91	0.00	331,018.91	37,152.90		368,171.81
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					225.31	225.31
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					157,795.00	157,795.00
----	Other Outgo					437,406.86	437,406.86
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	18,527.06		18,527.06
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
Total General Fund and Charter Schools Funds Expenditures		3,679,721.31	1,077,469.57	4,757,190.88	552,464.61	595,427.17	5,905,082.66

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	9,788.22	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	9,788.22
1110	Regular Education, K-12	2,564,788.07	34.78	49,436.40	0.00	25,601.99	323,162.49	73,906.68			0.00	0.00	3,036,930.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	54,412.14	0.00	0.00	0.00	0.00	0.00	0.00			2,766.53	0.00	57,178.67
3300	Independent Study Centers	50,448.63	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	50,448.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	134,889.21	0.00	0.00	0.00	0.00	0.00	0.00			2,609.48	0.00	137,498.69
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	30,848.84	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	30,848.84
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	26,008.94	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	26,008.94
Other Goals													
7110	Nonagency - Educational	0.00	58,455.63	0.00	118,518.45	0.00	0.00	0.00	0.00	146,011.58	8,033.25	0.00	331,018.91
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,871,184.05	58,490.41	49,436.40	118,518.45	25,601.99	323,162.49	73,906.68	0.00	146,011.58	13,409.26	0.00	3,679,721.31

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	348,302.74	693,129.11	418.17	1,041,850.02	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	4,907.83	5,233.46	0.00	10,141.29	
3300	Independent Study Centers	4,907.83	5,233.46	0.00	10,141.29	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	10,735.88	0.00	0.00	10,735.88	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	4,601.09	0.00	0.00	4,601.09	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		373,455.37	703,596.03	418.17	1,077,469.57	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		217,228.37
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		11,000.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		254,941.66
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		69,294.57
5 Total Central Administration Costs in General Fund and Charter Schools Funds		552,464.60
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		3,679,721.31
2 Total Allocated Costs (from Form PCR, Column 2, Total)		1,077,469.57
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		4,757,190.88
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		165,069.40
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		165,069.40
D. Total Direct Charged and Allocated Costs (B3 + C5)		4,922,260.28
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.22%

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Sierra-Plumas Joint Unified
Sierra County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	225.31				225.31
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			157,795.00		157,795.00
Other Outgo (Objects 1000-7999)				437,406.86	437,406.86
Total Other Costs	225.31	0.00	157,795.00	437,406.86	595,427.17

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			0.00%
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			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
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: <u>Nona Griesert</u>			
Title: <u>Business Manager</u>			
Phone: <u>(530) 993-1660, ext. *838</u>			

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	

Unaudited Actuals
2016-17 Unaudited Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	331,452.57		
Fund Reconciliation							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					56,452.57	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

Unaudited Actuals
2016-17 Unaudited Actuals
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	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	331,452.57	331,452.57	0.00	0.00