

CENTER JOINT UNIFIED SCHOOL DISTRICT

www.centerusd.org

Local Control Accountability Plan Goals:

1. CJUSD Students will be challenged and supported to achieve academic success in a clean, safe environment
2. CJUSD students will be College and Career ready
3. CJUSD students and families will be engaged and informed regarding the educational process and opportunities

BOARD OF TRUSTEES REGULAR MEETING

**District Board Room, Room 503
Wilson C. Riles Middle School
4747 PFE Road, Roseville, CA 95747**

Wednesday, December 14, 2016 - 6:00 p.m.

STATUS

- I. **CALL TO ORDER & ROLL CALL - 5:30 p.m.**
- II. **ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION**
 1. Public Employee Performance Evaluation (Certificated) **Superintendent** (G.C. §54957)
 2. Conference with Labor Negotiators, (Scott Loehr & David Grimes), Re: CSEA, CUTA, Certificated Management, Classified Management, and Confidential (G.C. §54957.6)
 3. Student Expulsions/Readmissions (G.C. §54962)
- III. **PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION**
- IV. **CLOSED SESSION - 5:30 p.m.**
- V. **OPEN SESSION - CALL TO ORDER - 6:00 p.m.**
- VI. **FLAG SALUTE**
- VII. **ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION** Info/Action
- VIII. **ADOPTION OF AGENDA** Action
- IX. **DECLARATION OF ELECTION RESULTS - Mrs. Pope**
- X. **ADMINISTRATION OF OATHS OF OFFICE - Scott Loehr**

Note: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at (916) 338-6409 at least 48 hours before the scheduled Board meeting. [Government Code §54954.2] [Americans with Disabilities Act of 1990, §202.]

NOTICE: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the schedule meeting, can be viewed at Center Joint Unified School District, Superintendent's Office, located at 8408 Watt Avenue, Antelope, CA. For more information please call 916-338-6409.

- XI. STUDENT BOARD REPRESENTATIVE REPORTS (3 minutes each)** Info
1. Center High School - Millennium Chaovong
 2. McClellan High School - Tristan Wallenmeyer
 3. Global Youth Charter School - Diego Vidal

- XII. ORGANIZATION REPORTS (3 minutes each)** Info
1. CUTA - Venessa Mason, President
 2. CSEA - Marie Huggins, President

- XIII. COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA** Public Comments Invited
- Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. However, the Board may not discuss or take action on any item which is not on this agenda except as authorized by Government Code Section 54954.2. A speaker shall be limited to 3 minutes (Board Policy 9323). All public comments on items listed on this agenda will be heard at the time the Board is discussing that item.*

- XIV. BOARD / SUPERINTENDENT REPORTS (10 minutes)** Info

- XV. CONSENT AGENDA (5 minutes)** Action
- NOTE: The Board will be asked to approve all of the following items by a single vote, unless any member of the Board asks that an item be removed from the consent agenda and considered and discussed separately.*

- | | | |
|------------------|-----|---|
| Governance | 1. | Approve Adoption of Minutes from November 16, 2016 Regular Meeting |
| Personnel | 2. | Approve Classified Personnel Transactions |
| ↓ | 3. | Approve Certificated Personnel Transactions |
| ↓ | 4. | Approve Tentative Agreement with CUTA Regarding EL Authorization |
| Student Services | 5. | Approve Postponement of Expulsion Hearing Until January 11, 2017 |
| Special Ed | 6. | Ratify 2016/2017 Individual Services Agreement:
2016/17-198 Placer Learning Center |
| Curr & Instr | 7. | Approve 2017 CJUSD & SCOE Wonders Cadre Professional Development - McGraw Hill's Wonders E:/ELD Curriculum |
| ↓ | 8. | Approve 2017 CJUSD & SCO After Hours Professional Development - McGraw Hill's Wonders ELA/ELD Curriculum |
| ↓ | 9. | Approve Field Trip: "Dance Off" Competition at Anderson Union High School, Anderson, Ca - CHS Dance Team |
| ↓ | 10. | Approve Field Trip: FBLA to Northern Section Leadership Conference, at Lassen High School, Susanville, CA - CHS |
| ↓ | 11. | Approve Single Plan for Student Achievement - Oak Hill |
| ↓ | 12. | Approve Single Plan for Student Achievement - North Country |
| ↓ | 13. | Approve Single Plan for Student Achievement - Dudley |
| Facilities & Op. | 14. | Approve Contractor Change Order #1 to the Contract By and Between Pacific Power & Systems, Inc., Contractor, and Center Joint Unified School District |
| ↓ | 15. | Approve Scope & Fee Proposal for Preliminary Concept Studies Exterior Beautification at W. C. Riles Middle School |
| ↓ | 16. | Approve Amendment #1 to CCTR-6182, Local Agreement for Child Development Services |
| Business | 17. | Approve Payroll Orders: July - November 2016 |
| ↓ | 18. | Approve Supplemental Agenda (Vendor Warrants): November 2016 |

XVI. BUSINESS ITEMS

- | | | |
|------------|-----------|--|
| Governance | A. | <u>Annual Organizational Meeting for Governing Board</u> Action |
| | | Education Code §3513 requires governing boards to conduct an annual organizational meeting. At this time, the Board will: 1) elect the Board President; 2) elect a Clerk of the Board; 3) appoint a Board Representative to the County School Boards Association; 4) establish the time, place and frequency of regular meetings of the Board. |

RECESS: At this time, the President of the Board will recess the regular meeting of the Center Joint Unified Board of Trustees to convene the Organizational Meeting of the Board of Directors of the CJUSD Financing Corporation.

- | | | |
|------------------|---|--------|
| Curr & Instr | <p>B. <u>College Readiness Block Grant Plan</u></p> <p>CJUSD shall develop a plan describing how funds will increase or improve services for unduplicated pupils to ensure college readiness and include information on how it aligns with the local control and accountability plan. As a condition of receipt of funds, CJUSD shall report to the CDE by January 1, 2017, on how the CJUSD will measure the impact of the funds received on the CJUSD's unduplicated pupils' access and matriculation to higher education.</p> | Action |
| Facilities & Op. | <p>C. <u>Commerical Solarshares Program - Solarshares Agreement</u></p> <p>The Facilities Department would like to enter into an agreement with SMUD that would provide a strategic partnership to facilitate renewable power capable of meeting the District's electrical needs through the purchase of solar power.</p> | Action |
| Business | <p>D. <u>Audit Report For Fiscal Year 2015/16</u></p> <p>Each year the Governing Board must review and accept the prior year's audit report at a public meeting. The audit was conducted and completed by Goodell, Porter, Sanchez & Bright, LLP.</p> | Action |
| ↓ | <p>E. <u>First Interim Report for Fiscal Year 2016/17</u></p> <p>Lisa Coronado, Director of Fiscal Services, will present the 2016/17 First Interim Report for approval. This report is based on all known budget guidelines set forth by the Fiscal Crisis & Management Assistance Team, School Services of California and the adopted State budget. The expenditure and revenue activity covers the period of July 1, 2016 through October 31, 2016.</p> | Action |
| XVII. | <p>ADVANCE PLANNING</p> <p>a. <i>Future Meeting Dates:</i></p> <p>i. <i>Special Meeting: Board Facilities Workshop, Wednesday, January 11, 2017 @ 6:00 p.m. - District Office, Room 5, 8408 Watt Avenue, Antelope, CA 95843</i></p> <p>ii. <i>Regular Meeting: Wednesday, January 18, 2017 @ 6:00 p.m. - District Board Room - Room 503, located at Riles Middle School, 4747 PFE Road, Roseville, CA 95747</i></p> <p>b. <i>Suggested Agenda Items:</i></p> | Info |
| XVIII. | <p>CONTINUATION OF CLOSED SESSION (Item IV)</p> | Action |
| XIX. | <p>ADJOURNMENT</p> | Action |

CJUSD Mission:

Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well-rounded education, and being active citizens of our diverse community.

Center Joint Unified School District

Dept./Site: Superintendent's Office	AGENDA REQUEST FOR:
To: Board of Trustees	Action Item <u> X </u>
Date: December 14, 2016	Information Item <u> </u>
From: Scott A. Loehr, Superintendent	#Attached Pages <u> </u>
Principal's Initials: <u> </u>	

SUBJECT: Adoption of Minutes

The minutes from the following meeting are being presented:

November 16, 2016 Regular Meeting

RECOMMENDATION: The CJUSD Board of Trustees approve the presented minutes.

CONSENT AGENDA

CENTER JOINT UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES REGULAR MEETING

District Board Room, Room 503
Wilson C. Riles Middle School
4747 PFE Road, Roseville, CA 95747

Wednesday, November 16, 2016

MINUTES

OPEN SESSION - CALL TO ORDER - President Pope called the meeting to order at 5:30 p.m.

ROLL CALL - Trustees Present: Mrs. Anderson, Mr. Hunt, Mrs. Kelley, Mrs. Pope,
Mr. Wilson

Administrators Present: Scott Loehr, Superintendent
Craig Deason, Assist. Supt., Operations & Facilities
Lisa Coronado, Director of Fiscal Services

Administrators Absent: David Grimes, Director of Personnel/Student Services

ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

1. Public Employee Performance Evaluation (Certificated) **Superintendent** (G.C. §54957)
2. Conference with Labor Negotiators, (Scott Loehr & David Grimes), Re: CSEA, CUTA, Certificated Management, Classified Management, and Confidential (G.C. §54957.6)
3. Student Expulsions/Readmissions (G.C. §54962)

PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION

CLOSED SESSION - 5:30 p.m.

OPEN SESSION - CALL TO ORDER – 6:03 p.m.

FLAG SALUTE - led by Steve Jackson

ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION – the Board met in Closed Session and no action was taken. During Open Session the Board took the following action:

3. Student Expulsions/Readmissions (G.C. §54962)
Student Expulsion 16-17.01 – Recommendation approved.

Motion: Wilson
Second: Kelley

Vote: General Consent

ADOPTION OF AGENDA - There was a motion to approve the adoption of the agenda as amended: Consent Agenda Item 19 pulled for separate consideration.

Motion: Anderson
Second: Kelley

Vote: General Consent

STUDENT BOARD REPRESENTATIVE REPORTS

1. Center High School - Millennium Chaovong
 - the school year is going great; the varsity football team won their first game in the playoffs
 - there was a Blood Drive yesterday
 - this Friday will be the school-wide 2017 picture
2. McClellan High School - Tristan Wallenmeyer – was not available to report.
3. Global Youth Charter School – Diego Vidal
 - the school is going to take a field trip to Dudley Elementary and will do a Mannequin challenge and potluck
 - they will have a rally before going on break
 - wished everyone a great holiday

ORGANIZATION REPORTS

1. CUTA - Venessa Mason, President, was not available to report. Rob McInnes reported for CUTA tonight. He noted that North Country will have STEM classes beginning Friday. The Santa Breakfast will be December 10th, and their choir performance on December 8th with a Happiness Theme. Oak Hill's PTA sponsored a Skate Night last night, the Thanksgiving Feast for Kindergarten classes will be on November 17th and 18th, and there will be a Winter Performance on December 15th at 5:30p.m. At Spinelli they are raising funds for the Sly Park field trip. Riles Middle School had a Spelling Bee; the winner was Georgia Wilson, who won with the word "inconceivable". The GATE and Honors students are planning to go to Walt Disney Museum in San Francisco on December 2nd, the PTA Skate Night was on November 10th, the Fall Play will be on December 15th at 6:30, and there will be a Music Performance on November 30th and December 1st. Dudley has a Panda Express fundraiser tonight, there will be a Barnes and Noble fundraiser this Saturday, November 19th at the Galleria Barnes and Noble, and their PTA is collecting shoes for 3rd world country children. McClellan High just finished their successful food drive, they had a Halloween door competition, and their basketball season is starting. Center High had a blood drive yesterday; they donated 81 pints of blood. The drone photo will be hopefully be done every year; each class spells out on number of the year (2017). The Varsity Football team made the 2nd round of playoffs and will be playing at Placer High Friday night at 7:00 p.m, and Winter sports are underway and teams have been set, practicing and ready to go.
2. CSEA - Marie Huggins, President, thanked Mr. Loehr for giving her report last month. They are in the middle of officer nominations and elections at this time. Vice President, Treasurer, Customer Relations Officer, Chief Union Steward, and 3 Negotiating Team spots are available this year. They will be holding elections in December. There was only one nominee for Vice President so Jenny Clark will continue to be Vice President. In Negotiations, over the last few weeks there have been great conversations regarding the Paraeducators with the Paraeducators, Mr. Jordan and some district Cabinet members. Through the conversations they have looked at some additional training for some of the Paraeducators. She also noted that since the district is asking them, in Negotiations, to wait until January to discuss salaries and compensation, they are anticipating good news since Proposition 55 passed. She noted that health and welfare benefits will be a hard hit for Classified who take benefits, and so it will be helpful to see if there is some help that can come through, possibility of compensation and salary increases in the new year.

REPORTS/PRESENTATIONS

1. **SMUD SolarShares Presentation** - Craig Deason, Assistant Superintendent of Operations & Facilities, introduced Damien Waples from SMUD Commercial and Industrial Accounts Solutions. Mr. Waples talked about SMUD's purpose, vision and values. He gave an overview of SolarShares, proposed district total savings, and proposed savings at each site. Mr. Loehr noted that we wanted to bring this information to the Board and get direction as to whether or not they want the district to pursue this. Trustee Wilson asked Mr. Waples to explain what a Power Purchase Agreement is. Trustee Hunt asked if we would be locked into the higher rate for the start, even if SMUD doesn't increase their costs in general. He also asked if energy costs don't rise over the next 20 years, would the district still be locked in to this rate. Mr. Waples noted that it would. Trustee Hunt also asked, if we build a new school, could it be added in. Mr. Waples said it could, and if a school closed it could be removed. Trustee Kelley asked about the cost of repairs and maintenance to the equipment. Mr. Waples noted that even if they are down or it is a rainy time they will still receive the savings. Trustee Wilson asked if it would be a 2% increase every year. Mr. Waples noted that it is an average 2% increase per year. Mr. Wilson asked what our options will be at the end of the 20 years. Mr. Waples said that it is a changing environment so he can't speculate. Trustee Wilson asked if existing customers would then have priority to renew. Mr. Waples said he can't speak to that officially. Trustee Wilson asked if they can go back and see a projection of a 1-1.5% change projection over 20 years. Scott Loehr noted that they can meet with the SMUD representative again, and maybe Trustee Wilson can go with them. Trustee Wilson asked if these are the final numbers or will we be surprised with other figures (infrastructure, etc.) He also asked if we could get locked in on the infrastructure. Mr. Waples said that he doesn't believe that SMUD separately lists infrastructure. He was not able to really answer that question. Trustee Kelley clarified that we would save on the utility side, but infrastructure rate could increase. We would pay those regardless, but they wouldn't be jacked up. It was recommended that after additional information comes out, to bring it back at the December meeting.

Trustee Anderson left the meeting at 6:45 p.m.

COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA – None

BOARD/SUPERINTENDENT REPORTS

Mrs. Kelley - had no report.

Mr. Wilson

- attended the Riles Skate Night.
- went on the Exploratorium field trip in San Francisco.
- announced that Georgia Wilson won the Riles MS Spelling Bee.

Mrs. Anderson – was not available to report.

Mr. Hunt – had no report.

Mrs. Pope

- met with Mr. Loehr and Mr. Jackson to view Dudley Elementary classrooms and their PBIS. It was a good day and everyone did well.
- congratulated the Center HS football team. Inquired on whether there would be a bus. Mr. Jordan noted that it would be \$12 per person, which includes the \$7 admission.

BOARD/SUPERINTENDENT REPORTS (continued)

Mr. Loehr

- congratulated Center HS on their school being named a STAR School.
- visited Dudley's PBIS in action.
- noted that the district was asked to be part of a group of pilot districts in MTSS.
- noted that CPM is finishing the software. They are looking at a January 11th for a Facilities Workshop.
- thanked everyone for what they have been doing for the district, and noted that some folks are on maximum overload.

CONSENT AGENDA

1. Approved Adoption of Minutes from October 19, 2016 Regular Meeting
2. Approved Classified Personnel Transactions
3. Approved Certificated Personnel Transactions
4. Approved Memorandum of Understanding with Sacramento County of Education for Sacramento Consortium Teacher Induction Program
5. Approved Salary Increase and Revision of Adult Education Provisions of Employment
6. Ratified 2016/2017 Individual Services Agreements:
 - 2016/17-194 Maxim Healthcare Services
 - 2016/17-195 ARS
 - 2016/17-196 CTEC
 - 2016/17-197 CTEC
7. Approved Surplus Books
8. Approved Agreement for Consulting Services - Positive Behavioral Interventions and Supports
9. Ratified Memorandum of Understanding #6 CJUSD-BPP between Sacramento County of Education (SCOE) and CJUSD: Student Mental Health Wellness Education and Training Bullying Prevention Program
10. Approved Memorandum of Understanding Agreement #1 CJUSD-YMHFA: Student Mental Health and Wellness Education and Training Youth Mental Health First Aid Program
11. Ratified Memorandum of Understanding with Child Abuse Prevention Center (CAPC) and Center JUSD to Partner on AmeriCorps Grant
12. Approved Contract with Community Matters to Implement Safe Schools Ambassadors Program - WCR, CHS, OH, Spinelli
13. Approved Field Trip: Media Communications Academy (MCA) to Bay Area - CHS
14. Approved Single Plan for Student Achievement - Spinelli
15. Approved W.A.S.C. Action Plans / Single Plan for Student Achievement - CHS
16. Approved Contract with Sheltons Unlimited Mechanical Services for Walk-In Freezer/Fridge Purchase & Installation
17. Approved School Business Services Contract with Ryland School Business Consulting
18. Approved Payroll Orders: July - October 2016
19. *This item was pulled for separate consideration.*

Motion: Wilson
Second: Kelley

Ayes: Hunt, Kelley, Pope, Wilson
Noes: None
Absent: Anderson

CONSENT AGENDA ITEMS PULLED FOR SEPARATE CONSIDERATION

19. Approved Supplemental Agenda (Vendor Warrants): October 2016

Motion: Kelley
Second: Hunt

Ayes: Hunt, Kelley, Pope
Noes: None
Absent: Anderson
Abstain: Wilson

BUSINESS ITEMS

A. College Readiness Block Grant Plan Discussion only

Mr. Loehr noted that this is one time money. The condition of receiving the money is that we create a plan of how that money would be spent. They went broad so they could have a big impact with it. At this point no action is needed. If the board has any input, they would like that information so that it can be brought back for approval.

B. **APPROVED - Resolution #10/2016-17: Approval of Piggyback Bid No. 14005 of Creative Bus Sales Purchase Agreement**

Motion: Kelley
Second: Hunt

Ayes: Hunt, Kelley, Pope, Wilson
Noes: None
Absent: Anderson

C. **APPROVED - Contract with Creative Bus Sales for Purchase of Buses**

Motion: Kelley
Second: Hunt

Ayes: Hunt, Kelley, Pope, Wilson
Noes: None
Absent: Anderson

D. **APPROVED - Schedule Annual Organizational Meeting of the Board**

Motion: Wilson
Second: Kelley

Ayes: Hunt, Kelley, Pope, Wilson
Noes: None
Absent: Anderson

E. **TABLED - CSBA Delegate Assembly Nominations**

Motion: Wilson
Second: Hunt

F. **APPROVED - Second Reading: Board Policies/Regulations/Exhibits**

Replace E 0420.41 - Charter School Oversight
Replace BP/AR 0450 - Comprehensive Safety Plan
Replace BP/AR 0520.2 - Title I Program Improvement Schools
Delete E 0520.2 - Title I Program Improvement Schools
Replace BP 0520.3 - Title I Program Improvement Districts
Delete AR 0520.3 - Title I Program Improvement Districts
Replace BP/AR 1230 - School-Connected Organizations
Replace BP/AR 1312.3 - Uniform Complaint Procedures
Replace BP 2121 - Superintendent's Contract
Add BP/AR 3230 - Federal Grant Funds
Replace BP/AR 3270 - Sale and Disposal of Books, Equipment and Supplies

BUSINESS ITEMS (continued)

Replace BP/AR 3311 - Bids
Replace AR 3440 - Inventories
Replace AR 3460 - Financial Reports and Accountability
Replace AR 3512 - Equipment
Replace BP/AR 3513.3 - Tobacco-Free Schools
Replace AR 3516.3 - Earthquake Emergency Procedure System
Replace BP 3541.2 - Transportation for Students with Disabilities
Delete AR 3541.2 - Transportation for Students with Disabilities
Replace BP/AR 3553 - Free and Reduced Price Meals
Replace BP 3555 - Nutrition Program Compliance
Replace BP 3580 - District Records
Replace BP 4112.2 - Certification
Delete BP/AR/E(1)/E(2) 4112.24 - Teacher Qualifications Under the No Child Left Behind Act
Replace E 4112.9/4212.9/4312.9 - Employee Notifications
Replace BP 4113 - Assignment
Replace AR 4115 - Evaluation/Supervision
Replace AR 4222 - Teacher Aides/Paraprofessionals
Delete E 4222 - Teacher Aides/Paraprofessionals
Replace BP/AR 5116.1 - Intradistrict Open Enrollment
Replace BP/AR 5121 - Grades/Evaluation of Student Achievement
Replace BP 5131.62 - Tobacco
Replace BP/AR 5145.3 - Nondiscrimination/Harassment
Replace E 5145.6 - Parental Notifications
Replace BP/AR 5145.7 - Sexual Harassment
Replace AR 6158 - Independent Study
Replace AR 6164.41 - Children with Disabilities Enrolled by Their Parents in Private School
Replace BP 6179 - Supplemental Instruction
Replace BP/AR 6200 - Adult Education
Add BB 9222 - Resignation
Replace BB/E 9270 - Conflict of Interest
Replace BB 9321 - Closed Session Purposes and Agendas

Minor Revisions:

AR 3314 - Payment for Goods and Services
AR 3515.5 - Sex Offender Notification
BP 4030 - Nondiscrimination in Employment
AR 4112 - Appointment and Conditions of Employment
BP 4112.21 - Interns
AR 4112.23 - Special Education Staff
E 4112.9/4212.9/4312.9 - Employee Notifications
BP 4117.13/4317.13 - Early Retirement Option
AR 5141.4 - Child Abuse Prevention and Reporting
AR 6158 - Independent Study
AR 6171 - Title I Programs
E(1) 9323.2 - Actions by the Board

Motion: Kelley
Second: Hunt

Ayes: Hunt, Kelley, Pope
Noes: Wilson
Absent: Anderson

ADVANCE PLANNING

- a. *Future Meeting Dates:*
 - i. *Regular Meeting: Wednesday, December 14, 2016 @ 6:00 p.m. - District Board Room - Room 503, located at Riles Middle School, 4747 PFE Road, Roseville, CA 95747*
- b. *Suggested Agenda Items: College Readiness and SMUD. Mr. Loehr noted that they are looking at having a Facilities Workshop on January 11, 2017.*

ADJOURNMENT – 7:06 p.m.

Motion: Hunt
Second: Kelley

Ayes: Hunt, Kelley, Pope, Wilson
Noes: None
Absent: Anderson

Respectfully submitted,

Scott A. Loehr, Superintendent
Secretary to the Board of Trustees

Nancy Anderson, Clerk
Board of Trustees

Adoption Date

Center Joint Unified School District

		AGENDA REQUEST FOR:	
Dept./Site:	Personnel Department	Action Item	<u>X</u>
Date:	December 14, 2016	Information Item	<u>-</u>
To:	Board of Trustees	# Attached Pages	<u>1</u>
From:	 David Grimes, Director of Personnel and Student Services		

Subject: Classified Personnel Transactions

Resignation

Ivonne Helms, Cafeteria Worker
Suzanne Hayes, Instructional Specialist PH/Autism

Retirement

Lyudmila Nelipovich, Bilingual Assistant

New Hire

Renate Oppici, Instructional Specialist PH/Autism
Kelly Van Putten, Integrated Services Technician
Dartagnan Luna-Martinez Instructional Specialist PH/Autism
Gianna Pickett, Instructional Specialist PH/Autism
Viktoriya Sudilovskaya, Instructional Specialist PH/Autism

Promotion

Angela Espinoza, Staff Secretary
Karen Matre, Assistant Superintendent Secretary

Recommendation: Approve Classified Personnel Transactions as Submitted

CONSENT AGENDA

XV-2

Ivonne Helms has resigned from her position as a Cafeteria Worker at Oak Hill Elementary School effective November 14, 2016.

Suzanne Hayes has resigned from her position as an Instructional Specialist PH/Autism at North Country Elementary School effective November 18, 2016.

Lyudmila Nelipovich will retire from her position as a Bilingual Assistant at Oak Hill Elementary School effective December 30, 2016.

Renate Oppici has been hired as an Instructional Specialist PH/Autism at Center High School effective November 7, 2016.

Kelly Van Putten has been hired as an Integrated Services Technician at the Family Resource Center effective November 7, 2016.

Dartagnan Luna-Martinez has been hired as an Instructional Specialist PH/Autism at Center High School effective November 28, 2016.

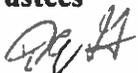
Gianna Pickett has been hired as an Instructional Specialist PH/Autism at North Country Elementary School effective December 2, 2016.

Viktoriya Sudilovskaya has been hired as an Instructional Specialist PH/Autism at North Country Elementary School effective January 3, 2017.

Angela Espinoza has been promoted to Staff Secretary in the MOT Department effective December 19, 2016.

Karen Matre has been promoted to Assistant Superintendent Secretary MOT Department effective December 29, 2016.

Center Joint Unified School District

		AGENDA REQUEST FOR:	
Dept./Site:	Personnel Department	Action Item	<u>X</u>
Date:	December 14, 2016	Information Item	<u>-</u>
To:	Board of Trustees	# Attached Pages	<u>1</u>
From:	 David Grimes, Director of Personnel and Student Services		

Subject: Certificated Personnel Transactions

Resignation

Matthew Schneider, Global Youth Charter School

Retirements

Barbette Druliner, Curriculum and Instruction
Edward Graef, Center High School
Harvey McLeod, Center High School

Recommendation: Approve Certificated Personnel Transactions as Submitted

CONSENT AGENDA

Resignation

Matthew Schneider has resigned from his position as English Teacher, Global Youth Charter School, effective end of day on December 16, 2016.

Retirements

Barbette Druliner has submitted her intent to retire from her position as Speech Therapist, Curriculum and Instruction, effective end of day on May 26, 2017.

Edward Graef has submitted his intent to retire from his position as Special Education Teacher, Center High School, effective end of day on December 16, 2016.

Harvey McLeod has submitted his intent to retire from his position as Math Teacher, Center High School, effective end of day on January 23, 2017.

Center Unified School District

AGENDA REQUEST FOR:	
Dept./Site: Personnel	Action Item <u>X</u>
Date: December 3, 2016	
To: Board of Trustees	
From: David Grimes, <i>DG</i> Director of Personnel	
	# Attached Pages <u>2</u>

SUBJECT: Tentative Agreement with CUTA Regarding EL Authorization

While nearly all of Center's certificated staff have obtained authorization to teach English learners, the District has sought a 100% compliance rate in order to fully and effectively serve its English learner population, and to fully comply with California law.

The District and CUTA came to agreement on October 20, 2016, to include new contract language regarding certificated employees' responsibility to obtain California Commission on Teacher Credentialing (CTC) authorization to provide instruction to English Language Learners.

The agreement is consistent with California law and District Administrative Regulation 4112.22, ensuring that any teacher with one or more English learner students possesses an English learner authorization issued by CTC authorizing ELD and/or SDAIE. The agreement outlines steps to be taken by teachers who currently do not have such authorization, including timelines for compliance. It also outlines steps that will be taken by the District, including frozen salary and potential dismissal, for failure to obtain the proper English learner authorization, and provides timelines for these steps as well.

Recommendation: Approve New Contract Language

CONSENT AGENDA

EL AUTHORIZATION AGREEMENT

THIS EL AUTHORIZATION AGREEMENT ("AGREEMENT") is made and entered into as of this 20th day of October, 2016, by and between the Center Joint Unified School District ("District") and Center Unified Teachers Association ("Association").

WHEREAS, consistent with California law, District Administrative Regulation 4112.22 requires the Superintendent or designee to ensure that any teacher with one or more English learners in his/her class possesses an English learner authorization issued by the Commission on Teacher Credentialing (CTC) authorizing ELD and/or SDAIE, as appropriate; and

NOW THEREFORE, in consideration of the promises, covenants and agreements herein set forth, the District and Association hereby agrees as follows:

1. Effective December 1, 2016, all teachers in the unit shall have or be in the process of obtaining a credential and/or certificate issued by the California Commission on Teacher Credentialing which authorizes the unit member to provide instruction to English Language Learners. All teachers without such a credential at the present time will be required to sign and provide to the District a Letter of Intent no later than December 31, 2016, which states their intent to participate in training and/or coursework towards receiving such a credential no later than June 30, 2017.

2. Effective July 1, 2017, if a permanent teacher does not possess such a credential and/or certificate, his/her salary will be "frozen" at the salary he/she was paid at the beginning of the 2016-2017 school year. The unit member will not be eligible for any step or column increases and will not receive the benefit of any negotiated increase to the certificated salary schedule. If the unit member subsequently secures the necessary credential/certificate, he/she will move on the salary schedule to reflect any applicable step and column movement and will receive any negotiated increase(s) to the salary schedule which he/she was denied, but there will be no retroactive payments for this salary increase to cover the time the teacher did not possess the necessary credential/certificate unless the teacher in question secures the necessary credential/certificate on or before June 30, 2017, in which case the teacher shall receive all applicable retroactive step and column and negotiated salary schedule increases for the 2016-2017 school year.

3. Effective July 1, 2018, possession of the necessary credential and/or certificate to provide instruction to English Language Learners shall be a condition of employment, and if a permanent teacher still has not attained the necessary credential/certificate, the District may dismiss the unit member for cause pursuant to Education Code 44932.

IN WITNESS WHEREOF, the parties hereto have executed this AGREEMENT as of the date and year first above written.

THE ASSOCIATION

By: Venessa Mason 10/20/16
Venessa Mason
CUTA President

THE DISTRICT

By: David Grimes 10/20/16
David Grimes
Director of Personnel

Center Unified School District

AGENDA REQUEST FOR:

Dept./Site: Student Services

Date: December 2, 2016

To: Board of Trustees

From: David Grimes, ^{DHG} Director of Student Services

Action Item X

Attached Pages

SUBJECT: Postponement of Expulsion Hearing Until January 11, 2017

The District received a letter dated November 28, 2016, from the parent of Center High School student #48066, requesting a postponement of that student's expulsion hearing, originally scheduled for December 1, 2016, until "after the first of the year." Education Code 48918 (a) provides that a pupil is entitled to a postponement of hearing of not more than 30 calendar days. In order to maintain both the District's legal notification obligation to the parent as well as the obligation to hold the hearing within the 30 days' postponement time limit, the hearing would fall within the District's winter break. However, Education Code 48918 (a) also provides that "any additional postponement may be granted at the discretion of the governing board."

In order to grant the parent's request "to postpone the hearing until after the first of the year", and to calendar the hearing at a time when the administrative panel, site administrators, and witnesses are available, it is requested that the board exercise its authority to grant an additional postponement of this expulsion hearing until January 11, 2017.

Recommendation: Approve Request for Expulsion Hearing Postponement

CONSENT AGENDA

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Curriculum & Instruction	
Date:	December 14, 2016	Action Item
To:	Board of Trustees	Information Item <u>X</u>
From:	Rebecca Lawson, Coordinator of Curriculum	# Attached Pages
Administrator's Initials: <u>RLL</u>		

SUBJECT: 2017 CJUSD & SCOE Wonders Cadre Professional Development McGraw Hill's Wonders ELA/ELD Curriculum

Please approve the Memorandum of Understanding (MOU)- Agreement #1024 between Sacramento County Office of Education and Center JUSD, to provide four (4) district based Wonders ELA/ELD modules to K-6 designated cadre members/teachers and administrators in Center Joint Unified School District on the following dates:

- January 25, 2017 Foundational Skills
- March 1, 2017 Reading /Writing
- March 29, 2017 Fluency and Comprehension
- April 26, 2017 Language Development and Genre Writing

CONSENT AGENDA

MEMORANDUM OF UNDERSTANDING
Agreement EMS #1024

This Memorandum of Understanding (MOU) is between the Sacramento County Office of Education, hereinafter referred to as "SCOE," and Center Unified School District, hereinafter referred to as "District."

The purpose of this MOU is to detail the roles and responsibilities of SCOE and the District in regards to delivering instructional support services to staff. Once signed by both parties, this MOU is in effect, and may be terminated by either entity in writing, but not less than seven business days prior to the first day of service.

No audio or visual recording of the services provided under this agreement may be made by any means without the advance written authorization of SCOE.

SCOE agrees to:

1. Provide a primary contact person and service provider(s) for all work under this MOU.
MOU Contact: Tami Wilson
916.228.2350
twilson@scoe.net
Services provided by: Tami Wilson/Kou Vang
916.228.2350/916.228.3922
twilson@scoe.net/kouvang@scoe.net
2. Provide *Wonders* implementation support for District. See Exhibit A for details.
3. Location of the service
Center Unified School District
8408 Watt Avenue
Antelope, CA 95843
4. Provide an evaluation of services.
5. Provide training materials. All instructional materials provided by SCOE are copyrighted.
6. Invoice District upon completion of services to:
Center Unified School District
8408 Watt Avenue
Antelope, CA 95843

School agrees to:

1. Provide a primary contact person for all work under this MOU.
Rebecca Lawson, K-12 Curriculum Coordinator
916.338.7584
rlawson@centerusd.org
2. Ensure the site principal/district representative is present during services.
3. Participate in an evaluation of services.
4. Provide facility, insurance, and indemnification.

MEMORANDUM OF UNDERSTANDING, Agreement EMS #1024

5. Provide SCOE with a copy of attendance sign-in sheet upon request.
6. Provide the audio-visual equipment and table supplies.
7. Provide requested materials for participants (e.g., Teacher's Edition).
8. Remit payment to SCOE within 60 days of invoicing.

Fee: \$9,000.00

Indemnity. Each party agrees to defend, indemnify, and hold harmless each of the other parties (including a party's directors, agents, officers and employees), from any claim, action, or proceeding arising from any actual or alleged act or omissions of the indemnifying party, its director, agents, officers, or employees arising from the indemnifying party's duties and obligations described in this agreement or imposed by law.

It is the intention of the parties that this section imposes on each party responsibility to the others for the acts and omissions of their respective elected and appointed officials, employees, representatives, agents, subcontractors and volunteers, that the provisions of comparative fault shall apply. This provision shall survive the termination of this agreement for any claim related to this agreement.

The undersigned represent that they are authorized representatives of the parties and hereby execute this MOU:

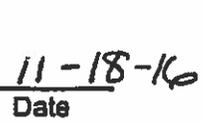
Sacramento County Office of Education
Mark Vigarito, Assistant Superintendent
Educational Services


Signature


Date

Center Unified School District
Rebecca Lawson
K-12 Curriculum Coordinator


Signature


Date


Director Approval

MEMORANDUM OF UNDERSTANDING, Agreement EMS #1024

**Center Unified School District
Exhibit A**

Wonders Implementation Support

Day	Date	Support Description	Attend		Notes
			T	A	
Cadre K-6: 8:30 a.m. – 3:00 p.m. Facilitator(s): Tami Wilson and/or Kou Vang Each session will include: Standards, Instructional Routine Handbook, Research, K-6 components study and practice.					
1	January 25, 2017	Foundational Skills Components in <i>Wonders</i> Across K-6			
2	March 1, 2017	Reading/Writing Connection in <i>Wonders</i>			
3	March 29, 2017	Fluency and the Connection to Comprehension			
4	April 26, 2017	Language Development and Genre Writing			
Professional Development after school: 4:00 p.m. – 5:00 p.m. Facilitator: Kou Vang Each session will include Instructional Routine Handbook and study of lesson components in the current Teacher's Edition					
5	January 12, 2017	K-2 Phonics and Decoding: Learn about and explore the components and instructional routines in <i>Wonders</i> that develop reading foundational skills.			
6	February 2, 2017	2-6 Comprehension/Write to Sources: Learn about and explore the components, instructional routines, and connections between comprehension and write to sources in <i>Wonders</i> .			
7	March 2, 2017	K-1 Comprehension/Write to Sources: Learn about and explore the components, instructional routines, and connections between comprehension and writing <i>Wonders</i> .			
8	March 9, 2017	3-6 Six Syllable Types, Decoding Strategy Chart, Fluency: Learn about and explore the components and instructional routines in <i>Wonders</i> that support reading multisyllabic words and complex text.			
9	April 6, 2017	2-6 Genre Writing: Learn about and explore the purpose and structure of the genre writing component in <i>Wonders</i> .			

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Curriculum & Instruction	
Date:	December 14, 2016	Action Item
To:	Board of Trustees	Information Item <u>X</u>
From:	Rebecca Lawson, Coordinator of Curriculum	# Attached Pages
Administrator's Initials:	<i>RLL</i>	

SUBJECT: 2017 CJUSD & SCOE After Hours Professional Development McGraw Hill's Wonders ELA/ELD Curriculum

Please approve the Memorandum of Understanding (MOU)-Agreement #1024 between Sacramento County Office of Education and Center JUSD, to provide five (5) district based Wonders ELA/ELD modules to K-6th grade teachers and administrators in Center Joint Unified School District on the following dates:

- January 12, 2017 grades K-2 phonics & decoding
- February 2, 2017 grades 2-6 comprehension/writing
- March 2, 2017 grades K-1 comprehension/writing
- March 9, 2017 grades 3-6 decoding/fluency
- April 6, 2017 grades 2-6 genre writing

CONSENT AGENDA

MEMORANDUM OF UNDERSTANDING
Agreement EMS #1024

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No audio or visual recording of the services provided under this agreement may be made by any means without the advance written authorization of SCOE.

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1. Provide a primary contact person and service provider(s) for all work under this MOU.
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Services provided by: Tami Wilson/Kou Vang
916.228.2350/916.228.3922
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2. Provide *Wonders* implementation support for District. See Exhibit A for details.
3. Location of the service
Center Unified School District
8408 Watt Avenue
Antelope, CA 95843
4. Provide an evaluation of services.
5. Provide training materials. All instructional materials provided by SCOE are copyrighted.
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School agrees to:

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Rebecca Lawson, K-12 Curriculum Coordinator
916.338.7584
rlawson@centerusd.org
2. Ensure the site principal/district representative is present during services.
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MEMORANDUM OF UNDERSTANDING, Agreement EMS #1024

-
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 7. Provide requested materials for participants (e.g., Teacher's Edition).
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It is the intention of the parties that this section imposes on each party responsibility to the others for the acts and omissions of their respective elected and appointed officials, employees, representatives, agents, subcontractors and volunteers, that the provisions of comparative fault shall apply. This provision shall survive the termination of this agreement for any claim related to this agreement.

The undersigned represent that they are authorized representatives of the parties and hereby execute this MOU:

Sacramento County Office of Education
Mark Vigarito, Assistant Superintendent
Educational Services



Signature

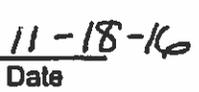


Date

Center Unified School District
Rebecca Lawson
K-12 Curriculum Coordinator



Signature



Date



Director Approval

Center Unified School District
Exhibit A

Wonders Implementation Support

Day	Date	Support Description	Attend		Notes
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7	March 2, 2017	K-1 Comprehension/Write to Sources: Learn about and explore the components, instructional routines, and connections between comprehension and writing <i>Wonders</i> .			
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9	April 6, 2017	2-6 Genre Writing: Learn about and explore the purpose and structure of the genre writing component in <i>Wonders</i> .			

Center Unified School District

AGENDA REQUEST FOR:

Dept./Site: Center High School

Date: 11/30/16

Action Item

To: CJUSD Board of Trustees

Information Item XX

From: Mike Jordan

Attached Pages 0

Principal's Initials MJS

SUBJECT:

Center High School will be sending twelve students to a dance competition. Information regarding this event is as follows:

- Event: Dance Competition "Dance Off"
- Location: Anderson Union High School - Anderson California
- Date: Saturday, January 21, 2017
- Time: 9:00 a.m. to 7:00 p.m.
- Number of Students: 12
- Number of Staff: 2 - Sherry Edgar will be the staff person in charge.
- Transportation: 2 Large SUV Vans (7 passenger plus driver)
- Additional Stops: Lunch at Mary's Pizza Shack in Anderson
- Roundtrip: 310 Miles

RECOMMENDATION:
Approve this field trip.

CONSENT AGENDA

Center Unified School District

AGENDA REQUEST FOR:

Dept./Site: Center High School

Date: 12/1/16

To: CUSD Board of Trustees

From: Mike Jordan

Principal's Initials MDS

Action Item X

Information Item _____

Attached Pages 23

SUBJECT:

Future Business Leaders of America advisers Cathy Cummings and Larry Davenport are requesting approval to take approximately 20 members of our organization to the Northern Section Leadership Conference. The conference will take place at Lassen High School in Susanville on Saturday, February 4, 2017. We are requesting to leave school Friday, February 3rd. We will be travelling with 2 other schools from the local area.

Due to the distance, uncertainty of the weather, early check-in for the conference, and the scheduled activities, students and adviser/s will be leaving from CHS on Friday, February 3rd around 1:00 p.m. We will be sharing a chartered bus with Granite Bay and Roseville HS for this trip. This will be an overnight trip. Hotel accommodations have been made in Susanville @ the Red Lion Inn. Attending students and advisers will miss a portion of school on Friday, 2/3/17. We will return to school after the conference on Saturday evening with a stop for dinner. Approximate arrival time is 11:00 p.m. Funding for adviser expenses will be provided through the Carl Perkins funding. Our student members have been fundraising throughout the school year and will be using those funds to subsidize the cost of their travel. Other funding will come from students and parents.

The purpose of this trip is to hone leadership skills and compete in Career Technology related areas. Students will be participating & networking with other FBLA chapters within the Northern Section Conference area. A final itinerary and registration will be forthcoming.

Attached is:

- Conference Agenda
- Required paperwork
- Hotel information
- Tentative Travel Itinerary
- Tentative students going

Recommendation: Approve attendance to the 2017 Northern Section Leadership Conference in Susanville, CA

CONSENT AGENDA

**2017 NORTHERN SECTION
LEADERSHIP CONFERENCE**

REGISTRATION GUIDE



**Lassen High School
Future Business Leaders of America
1110 Main Street Susanville, CA 96130**

TABLE OF CONTENTS

Welcome	2
Conference Information	3
Registration Materials.....	6
Speaking Event Information	7
Testing Information	8
NS Officer Team Information	8
Tentative Schedule of Events.....	9-11

If you have **any questions** regarding the conference or competitive events please contact Mr. Jonathan Mireles, Northern Section Director, via email at **jmireles@cafbla.org**.

We look forward to a great conference with you and your members! Thank you for all you do for your chapters and members!

WELCOME

We are working hard to make this an experience you won't forget! Our slogan for CA FBLA is "Your Future is Our Business" and we want YOU to come join us in this experience. The 2016-17 edition of the California Awards Program (CAP) will be in effect for all section competitive events. Please check out the latest competitive events guidelines on our state website, cafbla.org.



The final Conference Schedule will be posted the week of the event. Please review the schedule to see if any changes affect your members. As was the case last year, the Testing sessions will be spread out throughout the day to ensure all competitors get a chance to complete their events.

Please encourage your members to realize their leadership potential by running for a Northern Section Office. This truly is a great opportunity for them to gain valuable leadership skills and to network with members and officers from throughout the section and state. The Northern Section Officer Candidate Guide has been posted at cafbla.org under the "Northern Section" tab on the top of the page. Also, be sure to select two members as voting delegates for the section officer's election the day of the section conference.

We encourage you to come and experience the thrill of competition. Please try to encourage all of your members to compete or to participate in the numerous workshops we have prepared for you. We are looking forward to seeing you in February!

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan Mireles". The signature is fluid and cursive, written over a light gray rectangular background.

Jonathan Mireles,
Northern Section Director CA FBLA

CONFERENCE INFORMATION

ONLINE MEMBERSHIP DUES

All Members must be paid FBLA Members by **JANUARY 20, 2017** to compete! (\$11 per member)

Go online to fbla-pbl.org or cafbla.org to register members. Section Dues of \$25/chapter will be assessed on first reporting of dues. Be sure to type names and grade levels correctly.

SCHOOL-SITE TESTING REQUEST

School-Site Testing Form is due to Nancy Sansot, Competitive Events Coordinator (competition@cafbla.org) by **DECEMBER 16, 2016**.

*****This form can be found at cafbla.org by clicking the "COMPETITION"*****

School-Site Testing Request is required for:

- Computer Applications
- Database Design & Applications
- Spreadsheet Applications
- Word Processing

NOTE: Members who compete in these tests will need to complete both the School-Site test and the written component at NSLC.

JOB INTERVIEW MATERIALS

Packets for Job Interview must be submitted online on the CA FBLA website at: <https://cafbla2014.wufoo.com/forms/w1jaebzx16sf46p/> by **JANUARY 20, 2017** (submitted date) for preliminary judging.

ONLINE SUBMISSION: Competitors email a PDF of the event materials (see CAP and cafbla.org website for more information) AND must bring **THREE** paper-clipped sets of designated materials in one standard file folder to the Conference. Each chapter can only enter 2 students into this event. The top ten will qualify for the interview portion.

CONFERENCE INFORMATION

CONFERENCE REGISTRATION

This includes morning refreshments/lunch/awards/testing supplies, etc. **NO REFUNDS!**

- DECEMBER 2nd** - Online Conference Registration System Opens
JANUARY 20th - Online Membership Registration due to be eligible to compete at Section
JANUARY 20th - Conference Registration Deadline
\$30 per member/guest; \$20 per adviser
SUBMITTED ONLINE at cafbla.org
JANUARY 20th - Transcripts/Proof of Grade Level (emailed only)

**MAKE CHECKS PAYABLE TO:
CAFBLE - Northern Section
1369 Lucy Way #2
Chico, CA 95973**

*Registration for this conference is to take place at cafbla.org using the **ONLINE** System. More information can be found at cafbla.org on the Northern Section page.*

EVENT RESTRICTIONS

The number of competitors a chapter can enter will be based on your chapter membership. This policy applies to written competitive events:

- 1-49 members:** 1 - 3 competitors
- 50-74 members:** up to 4 competitors
- 75-100 members:** up to 5 competitors
- 101+ members:** up to 6 competitors

*Competitors cannot enter more than **TWO** Individual or Team events. If a student is entered into the Creed Contest they may compete in three events **TOTAL**. Email Jonathan Mireles ASAP if this pertains to a member in your chapter.*

CONFERENCE INFORMATION

TRANSCRIPTS/PROOF OF GRADE LEVEL

All members entered in the following events must submit a Transcript or Proof of Grade level via email by **JANUARY 20, 2017** to Jonathan Mireles, Northern Section Director.

Transcripts (must be sent via email):

Accounting I: Must not have had more than two semesters of accounting instruction.

Proof of Grade Level (must be sent via email) (The following events can only be entered by students in 7th-10th grades):

Creed, FBLA Principles and Procedures, Intro. to Business, Intro. to Business Comm, Intro. to Business Procedures, Intro. to Financial Math, Intro. to Info. Technology, and Public Speaking I

VOTING DELEGATES

Please assign two voting delegates for selecting the 2017-2018 Northern Section officer team. Voting will take place at lunch during the conference.

CONFERENCE DRESS CODE

The Dress Code for this conference is **Business Professional**. The Conference Dress Code is imperative to follow. Please review this with your members **BEFORE** the conference. The dress code can be found at cafbla.org under the "COMPETITION" tab at the top of the page. Members not adhering to Dress Code will be **disqualified from their events**.

PHOTO IDENTIFICATION

All competitors are required to have a Photo ID or they will **NOT** be allowed to compete. Transcripts or printouts will **NOT** count, please plan accordingly.

AFTERNOON ACTIVITIES AND VENDORS

During the afternoon, several activities and workshops will be planned. Lunch is included in the registration fee.

REGISTRATION MATERIALS

WHAT MATERIALS TO SEND:

The following items need to be sent via email/mail/online to:

CA FBLA- Northern Section OR jmireles@cafbla.org
1369 Lucy Way #2
Chico, CA 95973

EMAIL:

- **Who's Who Application (submitted by Advisers, see CAP)**
- **Outstanding Local Chapter Adviser Application (submitted by members, see CAP)**
- **Transcripts/Proof of Grade Level**
- **Creed competitor's name if in three events**
- **Adviser/Chaperone Help (respond to email sent to all advisers the week before conference to see how you can help)**

MAIL:

- **Registration Check (Send check payable to CAFBLA-Northern Section to address above; must be received on date of conference at latest)**

SUBMIT ONLINE:

- **Sales Presentation Materials (link to video) - Review CAP for more info**
- **Job Application Materials (PDF)**

WHAT MATERIALS TO BRING TO NSLC:

Bring the following items to NSLC to turn in at Registration:

- 1. Code of Conduct/Medical Release Forms for ALL competitors in the morning at Registration.**
- 2. Future Business Leader / Job Interview Packets: Competitors in these events need to submit their folder with appropriate event materials (3 paper-clipped packet of each) to registration the day of NSLC.**

PERFORMANCE EVENT INFORMATION

SALES PRESENTATION

Encourage your members to try this event out! Please review the CAP to know more about this event and the specific event topic.

EVENT SPECIFICS:

- One competitor per chapter
- Submit a prejudged component BEFORE the conference (link added to students ONLINE REGISTRATION)
- Must submit a Statement of Assurance for this event • In the CAP, please read the GUIDELINES for SECTION LEVEL ONLY portion for this conference.

PUBLIC SPEAKING I/II

Outlines are no longer required for these events. Speech Times for these events will be sent to Advisers the week of the Conference.

JOB INTERVIEW

The top ten in this event will be selected based on preliminary scores of application materials. Competitors are to also bring three copies of Event Materials to the conference in one folder. See CAP for more information. These results will be emailed to Advisers the week of the Conference.

Interview times for this event will also be sent to Advisers the week of the Conference.

IMPROMPTU SPEAKING

Competitors for this event are encouraged to participate in this event only. Times will be drawn for this event the week of the Conference. **Times will be sent to Advisers the week of the Conference.**

FUTURE BUSINESS LEADER

Finalist interview times for this event will be drawn the day of the conference after the objective test score is completed by all competitors. Competitors in Future Business Leader must submit three copies of Event Materials in ONE Folder at the registration table upon arrival to the conference (Cover Letter & Resume). **NOTE: Times for this event will be drawn at the Conference after Opening Session.**

TESTING INFORMATION

GENERAL INFORMATION

All Objective Test Competitive Events will continue to be scantrons/pencils.

TESTING SESSIONS

Members will be assigned to groups based on numbers.

CONFLICTS

Members who are in a Performance Event along with an Objective Test Event need to be aware that accommodations will try to be made to allow members to compete in both events. Speaking Event competitors are recommended to only compete in that specific event (not required, but suggested).

2017-2018 NS OFFICER TEAM INFO.

THE DECISION TO RUN FOR SECTION OFFICE

Service as a Northern Section Officer is an opportunity to gain valuable leadership experience and contribute to the development and advancement of California FBLA. The Officer Candidate Guide provides information about Northern Section Officer Candidate eligibility, the application and campaign process, and an overview of the expectations, responsibilities, and activities of Northern Section Officers.

Applications must be submitted via EMAIL to Jonathan Mireles, Northern Section Director, at jmireles@cafbla.org on or before December 16, 2016.

To be successful in the candidate process, be sure to carefully review and consider the following:

- Review the Officer Candidate Guide and be familiar with section officer responsibilities and candidate requirements.
- Meet with your local chapter adviser, family, school administrators, employers, and other significant parties to discuss running for section office to gain their support.
- Familiarize yourself with California FBLA's mission, history, bylaws, publications, programs, and activities. The Chapter Management Handbook and the state and national websites are excellent resources (to find these materials).

POSITIONS

Available Officer Positions:

- The positions of President, Vice President, Recording Secretary, Treasurer, Public Relations, and Historian/Parliamentarian are open to candidates in 7th to 12th grade during the 2017-2018 school year.
- **NOTE: The President will simultaneously hold the office of State Vice President representing Northern Section, and must be able to complete the duties of both.**

FOR MORE INFORMATION

Go to cafbla.org and Click on "Northern Section" on the top of the page to find an application packet and more information about Northern Section Office.

Direct all inquiries and questions about Northern Section Officer Applications to Jonathan Mireles at jmireles@cafbla.org

TENTATIVE SCHEDULE OF EVENTS

<u>Time</u>	<u>Activity</u>	<u>Location</u>
7:00 AM	Registration (Advisers Only) (Submit Future Business Leaders Folders)	Student Center
7:00 – 7:45	MORNING REFRESHMENTS	Student Center
7:50	OPENING SESSION	Student Center
8:10 – 11:30	Job Interview (TOP 10 FINALISTS)	115
8:10 – 9:30	COMPETITIVE EVENTS	
	GROUP TESTING SESSION 1	Small Gym
	Future Business Leader (Must take exam at this time)	
	Accounting I & II	
	Agri Business	
	Business Calculations	
	Business Communications	
	Business Law	
	Computer Application (Written)	

Computer Problem Solving
Cyber Security
Database Design and Application
Economics
FBLA Principles and Procedures
Health Care Administration
Insurance & Risk Management
Introduction to Business
Introduction to Business Communication
Introduction to Business Procedures
Introduction to Financial Math
Parliamentary Procedures
Personal Finance
Securities & Investments
Spreadsheet Applications (written)
Word Processing (Written)

<u>Time</u>	<u>Activity</u>	<u>Location</u>
8:10 – 9:30	ENTREPRENEURSHIP	312
	GLOBAL BUSINESS	320
	HOSPITALITY MANAGEMENT	323
	MANAGEMENT DECISION MAKING	316
	MARKETING	301
	SPORTS & ENTERTAINMENT MANAGEMENT	317
	SALES PRESENTATION	
8:10 AM	All Speakers report to waiting room	109
	Public Speaking I – Open to the Public	102
	Public Speaking II – Open to the Public	117
	Impromptu Speaking Prep Room	104
	Impromptu Speaking – Open to the Public	101
10:00	CREED CONTEST (No Audience Please)	111
9:50 – 11:10	GROUP TESTING SESSION II	Small Gym
	(Those in two events or schedule conflicts)	
9:50	FUTURE BUSINESS LEADER – FINALIST INTERVIEWS	116
11:30 – 12:30	LUNCH – (Served Continuously)	Student Center

(Must have name tag to receive lunch)

12:00	ADVISERS' MEETING	105
12:45	Campaign Speeches	Student Center
	ELECTIONS (Voting Delegates and Candidates)	318
1:00 – 3:30	Extreme Entrepreneurship	Student Center
3:30 – 5:00	AWARDS SESSION	Student Center

NOTE: THIS SCHEDULE IS TENTATIVE AND SUBJECT TO CHANGE

NORTHERN SECTION LEADERSHIP CONFERENCE



February 4, 2017

Presented by the Northern Section Leadership Team

Hosted by

Lassen High School

Future Business Leaders of America

1110 Main Street Susanville, CA 96130



2016 – 2017

NORTHERN SECTION OFFICER TEAM



President & Public Relations: Anna Rios, Williams HS

Vice President & Parliamentarian: Alissa Selover, Colusa HS

Executive Secretary: Amrit K. Sahota, Williams HS

Secretary & Treasurer: Adrianna Abele, Colusa HS

Director: Mr. Jonathan Mireles

LEADERSHIP CONFERENCE SCHEDULE

Saturday, February 4th, 2017

<u>Time</u>	<u>Activity</u>	<u>Location</u>
7:00 AM Center	Registration (Advisers Only) (Submit Future Business Leaders Folders)	Student
7:00 – 7:45 Center	MORNING REFRESHMENTS	Student
7:50 Center	OPENING SESSION	Student
8:10 – 11:30 115	Job Interview (TOP 10 FINALISTS)	
8:10 – 9:30 Gym	COMPETITIVE EVENTS GROUP TESTING SESSION 1	Small
	Future Business Leader (Must take exam at this time)	
	Accounting I & II	
	Agri Business	
	Business Calculations	
	Business Communications	
	Business Law	
	Computer Application (Written)	
	Computer Problem Solving	
	Cyber Security	
	Database Design and Application	
	Economics	
	FBLA Principles and Procedures	
	Health Care Administration	
	Insurance & Risk Management	
	Introduction to Business	
	Introduction to Business Communication	
	Introduction to Business Procedures	
	Introduction to Financial Math	
	Parliamentary Procedures	
	Personal Finance	

Securities & Investments
 Spreadsheet Applications (written)
 Word Processing (Written)

<u>Time</u>	<u>Activity</u>	<u>Location</u>
8:10 – 9:30		
312	ENTREPRENEURSHIP	
320	GLOBAL BUSINESS	
	HOSPITALITY MANAGEMENT	323
	MANAGEMENT DECISION MAKING	316
301	MARKETING	
	SPORTS & ENTERTAINMENT MANAGEMENT	317
	SALES PRESENTATION	ROOM
NEEDED		
8:10 AM	All Speakers report to waiting room	109
	Public Speaking I – Open to the Public 102	
	Public Speaking II – Open to the Public 117	
	Impromptu Speaking Prep Room	104
	Impromptu Speaking – Open to the Public	101
10:00	CREED CONTEST (No Audience Please)	
111		
9:50 – 11:10 Gym	GROUP TESTING SESSION II	Small
	(Those in two events or schedule conflicts)	
9:50	FUTURE BUSINESS LEADER – FINALIST INTERVIEWS	
116		
11:30 – 12:30 Center	LUNCH – (Served Continuously)	Student
	(Must have name tag to receive lunch)	
12:00	ADVISERS' MEETING	
105		
12:45 Center	Campaign Speeches	Student

	ELECTIONS (Voting Delegates and Candidates)	
318		
1:00 – 3:30 Center	Extreme Entrepreneurship	Student
3:30 – 5:00 Center	AWARDS SESSION	Student

Locations

CAMPAIGN FOR NORTEHRN SECTION OFFICE seating area	Snow Storm – Library Lower Level Cold – Student Center around edge of Warm – Outside edge of Student Center
--	--

**CONFERENCE AND COMPETEITIVE EVENTS HEADQUARTER
113**

ADVISERS/ JUDGES HOSPITALITY LOUNGE

<p>UPCOMING CONFERENCES</p> <p>2017 State Leadership Conference</p> <p>Sacramento</p> <p>April 14th – 17th, 2017</p>
--



Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	449221	# of Rooms:	6
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Two Queen Beds		
Rate:	\$85.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$561.00.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

CHECK IN @ CHECK IN  /redlionhotels  @redlionhotels

Red Lion Inn and Suites Susanville | 3015 Riverside Dr | Susanville | CA | 96130 | Tel. 1-530-257-3450 | Fax 1-530-257-2460 |
Toll Free 1-800-RED-LION/800-733-5466 | www.redlion.com



Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	448790	# of Rooms:	1
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Two Queen Beds		
Rate:	\$85.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$93.50.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

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Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	448787	# of Rooms:	1
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Two Queen Beds		
Rate:	\$85.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$93.50.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

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Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	448786	# of Rooms:	1
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Two Queen Beds		
Rate:	\$92.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$101.20.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

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Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	448789	# of Rooms:	1
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Two Queen Beds		
Rate:	\$85.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$93.50.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

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Date: December 1, 2016

Cathy Cummings
Center High School
United States

Dear Cathy Cummings,

Thank you for making your reservation at the **Red Lion Inn & Suites Susanville**. This letter will serve as your confirmation for your upcoming stay. Please verify the information listed below. Although every effort is made to accommodate your requests, special requests are not guaranteed.

Confirmation Number:	448795	# of Rooms:	1
Arrival Date:	February 3, 2017		
Departure Date:	February 4, 2017		
Number of Guests:	1 Adults, 0 Children		
Room Type:	Queen Bed		
Rate:	\$85.00 per night + applicable lodging taxes Manager Special		

Hello Rewards #:

Reservation Type: Guaranteed to Hotel

If you find it necessary to cancel your reservation, please notify us prior to 4PM on 02/02/17 to avoid a penalty of \$93.50.

Room rates are determined by length of stay and are subject to change should the number of nights you are staying shorten. Shortening your stay after check-in may result in an early check-out fee of \$50 charged to your account, payable at departure.

Please note: if you have a vehicle parked in the hotel parking facility, daily parking fees may apply.

Thank you for choosing Red Lion Hotels. We look forward to having you as our guest.

Best Regards,
Red Lion Reservations

CHECK IN @ CHECK IN  /redlionhotels  @redlionhotels



To: FBLA Student/Parent
From: C. Cummings and Larry Davenport, Advisers
Date: November 10, 2016
Re: Northern Section Conference

Congratulations! Your son or daughter has expressed an interest to attend the Northern Section FBLA Leadership and Competitive conference. The conference will be held @ Lassen HS in Susanville, CA,

The actual conference takes place on Saturday, February 4th. However, due to distance (4 hrs. away) and the early start of the conference we will be leaving on Friday, February 3rd. Students may miss school on Friday if we decide to do a college tour of UNR. Details for that will be forthcoming.

What I need **ASAP** is a firm commitment from your student as I have to pay for overnight lodging for Friday, conference registration, and transportation. I am asking for a **NON-REFUNDABLE deposit of \$25.00** to secure your student's spot on the bus and the conference. The remaining balance will be payable sometime in December. I really don't know this yet until I see how many kids are going. We will also try to supplement the cost with some FBLA funds.

Deadline to bring the receipt from ASB is **Friday, December 2nd**. I highly suggest getting this in before the deadline! **First come, first served!**

Due to distance, weather, gas, and conference start times; it is cost effective to share a charter bus with 2 other local schools that are going to the conference. Bus will pick up and drop off @ CHS.

Approximate details of the cost:

- 2017 56-passenger Charter Bus.....\$2700 flat
- 1 night's lodging for driver and Gratuity (Extra)
- Pick up and drop off for 3 schools (Extra)
- Hotel for 1 night
 - Quad (approximately \$130/4)
 - \$32 per student
- Registration \$40
- ****Food (Only lunch is provided on Saturday)**

I appreciate your additional support. FBLA is proud of our heritage at these events and we pride ourselves on being great ambassadors of Center High School. If you have any additional questions, please feel free to contact one of us at the number below.

Sincerely,

Cathy Cummings (339-4777)
FBLA Advisers
www.cafbla.org

Larry Davenport (339-4780)

Parent Permission Form

Yes, my son/daughter _____ (NAME)
has my permission to attend the Northern Section FBLA Leadership and Competitive conference.

- I understand my child will adhere to all FBLA Code of Conduct and CHS conduct per planner guidelines.
- I understand this conference is professional and appropriate behavior is required at all times.
- I understand there is a professional dress code on Saturday during the conference.
- I understand my child will be staying overnight in a hotel Friday, February 3rd.
- I understand my child will be chaperoned by FBLA advisers from CHS.
 - Mrs. Cummings
 - Mr. Davenport
- I understand I am to pick up by student Saturday evening around 8:00 – 9:00 pm from CHS.
- Conference Dates: Friday, February 3 – Saturday February 4
- Conference Location: Susanville, CA @ Lassen HS
- Other places we may go: College Tour – University of Nevada, Reno
- Local restaurants
- Transportation: Charter Bus

=====

Student Signature _____

Cell phone of student _____

Parent Signature _____

Date _____

Cell phone of parent _____

FBLA Northern Section Conference

February 3 and 4, 2017

Lassen High School, Susanville, CA

Preliminary Travel Itinerary

Granite Bay High School

Roseville High School

Center High School

All West Charter Bus—56 passengers

4 or 5 Advisers and 51-52 Students

Lodging—Red Lion Inn, 3015 Riverside Dr, Susanville, CA 96130

Friday, Feb 3, 2017	1:00 pm	Pick up at Center HS
	1:30 pm	Pick up at Roseville or GB HS
	2:00 pm	Pick up at Roseville or GB HS
	Approx. 5:00/5:30 pm	Stop in Reno area for fast-food dinner
	Approx 8:00 pm	Arrive at Red Lion Inn, Susanville, CA
Sat, Feb 4, 2017	7:00 am	Depart for Lassen High School
	7:10 am	Arrive at Lassen High School
	5:00/5:30 pm	Depart Lassen High School
Alternative 1	5:00 pm	Fast-food dinner
	5:45 pm	Depart Susanville
Alternative 2	5:00 pm	Depart Lassen High School
	Approx 7:00 pm	Stop in Reno area for fast-food dinner
	10:00 pm	Drop off at Granite Bay HS
	10:30 pm	Drop off at Roseville HS
	11:00 pm	Drop off at Center HS



Field Trip Planning/Approval Form

Teacher: Cummings/Davenport

Approx 15
Number of Students

Class or Club FBLA

Clear description of the trip's connection to the curriculum and standards:

To compete @ the FBLA Northern Section Leadership Conference held @ Lassen HS in Susanville, CA

Date of Trip 2/3 - 2/4 2017 Time Leaving FRI @ 9:00 am (TBD) Time Returning Sat @ 10:00 pm

Other Places you may go during the trip:

Restaurants, UNR (college tour)
Hotel

Transportation Request Submitted YES NO

Are parents driving, and if so has a volunteer & employee auto usage statement on file? YES NO

If the trip is overnight or over 150 miles, and if so has the Board Agenda Request been submitted? YES NO Pending

Teacher Signature [Signature] Date 11/15/16
*Signature indicates the teacher has examined and supports how the trip supports academic and content standards.

Dept. Chair Signature [Signature] Date 11-14-16
*Signature indicates the Department Chair has examined and supports how the trip supports academic and content standards.

Principals Signature [Signature] Date 11-16-16

Reminders:

1. This form must be completed by the teacher and have final approval BEFORE any letters are sent home or any final arrangements are made. Requests must be submitted at least ten (10) days before the trip. Requests for trips over 150 miles or that include an overnight stay must be submitted to the Board of Trustees for approval at least thirty (30) days prior to the trip
2. A final list of student participants must be placed in each staff mailbox, and a copy given to the attendance office, no less that three (3) days prior to the trip.
3. Refer to the Field Trip Procedural Outline to insure that all appropriate forms are completed.
4. If there are any special factors about the trip, please attach a separate sheet describing them.

Requisition # 630

**Center High School
Student Body Funds Purchase Request**

Purchaser: C. Cumming
Date: 11/15/16

Complete name & address of vendor,
including telephone and fax numbers:
CAFBLA

Purchase Order _____
Check to Vendor
Reimbursement _____ (Of approved purchase)

Account name: FBLA () _____ phone
_____ () _____ fax

QTY	ITEM #	ITEM DESC	UNIT COST	TOTAL
		Registration for FBLA		
		Northern Section Conference		
		@ Lassen HS		
		2/3 - 2/4		
		2017		
		\$30 per person		
		Approx 17 participants		
		NTE \$550.		\$550

Approvals:
C. Cumming
Department Chair
Nakia Harris
Student Officer (for ASB funds)
[Signature]
Activities Director (for ASB funds)
[Signature]
Principal (for either fund)

Sub Total \$550
Tax 8.00% _____
Shipping _____
TOTAL \$550

Dailey Hemley
11-16-16

Requisition # 631

**Center High School
Student Body Funds Purchase Request**

Purchaser: C. Cummins
Date: 11/15/16

Complete name & address of vendor,
including telephone and fax numbers:

TBD
see attached list
of possible choices

Purchase Order _____
Check to Vendor:
Reimbursement: _____ (Of approved purchase)

Account name: FBLA

() _____ phone
() _____ fax

QTY	ITEM #	ITEM DESC	UNIT COST	TOTAL
		Hotel for overnight trip to FBLA Northern Section Conference in Susanville, CA		
		Conference will be held @ Lassen HS		
		2/3 - 2/4 2017		
		Need approx. 6 rooms NTE \$700		\$700

Approvals:

C. Cummins
Department Chair

Nathan Henney
Student Officer (for ASB funds)

[Signature]
Activities Director (for ASB funds)

[Signature]
Principal (for either fund)

Sub Total _____
Tax 8.00% _____
Shipping _____
TOTAL \$700

Bailey Stanley
11-16-16

Requisition # _____

**Center High School
Purchase Order Request
District Funds**

Purchaser: C. Cunniff
Date: 11/15/16

Account name: Carl Perkins

Complete name & address of vendor,
including telephone and fax numbers:

TBD

() _____ phone
() _____ fax

QTY	ITEM #	ITEM DESC	UNIT COST	TOTAL
-----	--------	-----------	-----------	-------

		<u>Transportation to FBLA Northern Section conference in Susanville, CA</u>		
		<u>Dates: Feb 2 - 3; 2017</u>		

CHS will share a charter bus w/ 2 other
local chapters.
Funding for transportation is available
from Carl Perkins budget.

* Attached is estimate for costs from 2015
* This may vary for 2017.

Approvals: * NTE \$ 1,120
C. Cunniff
Department Chair

Sub Total \$ 1,120
Tax 8.00% _____
Shipping _____
TOTAL \$ 1,120

Approximate

Principal

Center Unified School District

AGENDA REQUEST FOR:	
Dept./Site: Oak Hill Elementary	Action Item <u> X </u>
Date: November 22, 2016	Information Item <u> </u>
To: Board of Trustees	
From: Patty Spore	
	# Attached Pages <u> 26 </u>
Principal's Initials: <u> </u>	

SUBJECT: OAK HILL SINGLE PLAN FOR STUDENT ACHIEVEMENT: DECEMBER 2016 REVISION

Each school year we are required to update our Single Plan for Student Achievement. The current revision includes updated goals to reflect current needs of the students at Oak Hill

CONSENT AGENDA

Single Plan for Student Achievement

Part II: The Single Plan for Student Achievement Template



A Resource for the School Site Council

Part II: The Single Plan for Student Achievement Template

School: Oak Hill Elementary

District: Center Joint Unified School District

County-District School (CDS) Code: 34-73973-6107734

Principal: Patricia Spore

Date of this revision: December, 2016

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. *California Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

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

Contact Person: Patricia Spore

Position: Principal

Telephone Number: (916) 338-6460

Address: 3909 North Loop Blvd. Antelope, CA. 95843

E-mail Address: pspore@centerusd.org

The District Governing Board approved this revision of the SPSA on December 14, 2016.



Table of Contents

II. Template for the Single Plan for Student Achievement

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Form A: Planned Improvements in Student Performance Goal #2	3
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▪ California English Language Development (CELDT) Data	
▪ CAASPP Summative Assessment - ELA	
▪ CAASPP Summative Assessment - Mathematics	

Form A: Planned Improvements in Student Performance Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

LEA GOAL: Center JUSD Students will be challenged and supported to achieve academic success in a clean, safe environment.

SCHOOL GOAL: ELA: On the Spring 2017 Smarter Balanced Test for English Language Arts at least 51% of students testing will have met or exceeded standards. This will be a 5% increase from the 2016 testing period.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<ul style="list-style-type: none"> ▪ ELA CAASPP data from 2015-2016 ▪ Accelerated Reader ▪ STAR Initial Reading Inventory ▪ Fluency Scores ▪ District ELA Universal Screeners ▪ District Benchmarks 	<p>School-wide achievement in English Language Arts on the CAASPP was approximately 46% "met" or "exceeded standards."</p> <p>Student performance in the Listening claim is the lowest across all grades 3-6.</p>	<p>Daily, weekly, monthly, and at the end of each trimester students will be monitored and evaluated for progress towards grade level standards. Scores from the CAASPP will be used to evaluate if this goal has been met.</p> <p>Where can a budget plan of the proposed expenditures for this goal be found?</p> <p>Form C of this SPSA</p>

STRATEGY: During the 2016-2017 school year, at-risk students will receive interventions to address their areas of weakness. Students will participate in ELA rotation in which they will receive core curriculum delivered at their level. At-risk students will be given the opportunity to attend a before/ after school program that will provide interventions based on their needs in the area of English Language Arts.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-May 2017</p> <p>1. Identify at-risk students and target their literacy needs</p>	<p>Classroom Teachers, Collaborative Teacher Groups, Support Staff</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Assess all students using the district universal screeners to determine literacy needs ▪ Analyze formative and summative assessment data for at-risk students ▪ Identify specific literacy needs 	<p>None</p> <p>(Note: Refer to Form F, Budget Planning Tool)</p>
<p>August 2016-May 2017</p> <p>2. Plan and implement the literacy intervention plan for at-risk students</p>	<p>Classroom Teachers, Collaborative Teacher Groups, Before/After School Intervention Teachers, Support Staff</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Select appropriate literacy intervention strategies/ materials for at-risk students ▪ Plan rotation schedule to ensure all students get 45 minutes 4 times each week in which to work in groups of like ability on specific literacy needs ▪ Train staff as needed for interventions ▪ Implement literacy interventions to meet at-risk student's needs on a daily, weekly, monthly basis 	<p>Site General Fund: \$15,000 Before/After School Intervention Teachers (9)</p>
<p>June - October 2016</p> <p>3. Provide Professional Development for all teachers in the implementation of Wonders.</p>	<p>District Curriculum Coordinator, Classroom Teachers, Collaborative Teacher Groups</p>	<p>June - October 2016</p> <ul style="list-style-type: none"> ▪ District Curriculum Coordinator will arrange for teachers to receive initial training on the implementation of Wonders prior to the first day of school. ▪ District Curriculum Coordinator will arrange to have further Professional Development for staff at an all staff training on September 2. 	<p>District C&I: Approximately \$22,400 for Staff Development of Oak Hill Staff</p>

<p>June 2016-May 2017</p> <p>4. Implement The United Way Grant-AARP Scaling Reading Success program in the 1st grade</p>	<p>District Curriculum Coordinator, Site Administrator, Classroom Teachers, AARP Volunteers</p>	<p>June 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Finalize planning for AARP Volunteers to initiate the Scaling Reading Success program in 1st grade. ▪ Identify as-risk students who needed extra literacy support during the school day. ▪ Teachers will collaborate with AARP Volunteers to ensure students needs are being met. 	<p>District C&I: This is a 3 year grant. District will provide an "in kind" portion.</p>
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Please duplicate this form as necessary for additional goals, strategies, or actions steps the school may have.

Form A: Planned Improvements in Student Performance Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

LEA GOAL: Center JUSD Students will be challenged and supported to achieve academic success in a clean, safe environment.

SCHOOL GOAL: Math: On the Spring 2017 Smarter Balanced Test for Math at least 38% of students testing will have met or exceeded standards. This will be a 5% increase from the 2016 testing period.

<p>What data did you use to form this goal?</p> <ul style="list-style-type: none"> ▪ CAASPP Math data from 2016 ▪ My Math Assessments ▪ Math Fact Fluency Assessments ▪ District Universal Screeners ▪ District Benchmarks 	<p>What were the findings from the analysis of this data?</p> <p>School-wide achievement in Math in the CAASPP was at 33% of students that Met or Exceeded Standards.</p> <p>Student performance in the Communicating Reasoning claim is the lowest across grades 3-5</p> <p>Student performance in the Problem Solving and Modeling/ Data claim is the lowest in 6th grade</p>	<p>How will the school evaluate the progress of this goal?</p> <p>Daily weekly, monthly, and at the end of each trimester students will be monitored and evaluated for progress toward grade level standards.</p> <p>Where can a budget plan of the proposed expenditures for this goal be found?</p> <p>Form C of this SPSA</p>
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STRATEGY: During the 2016-2017 school year, at-risk students will receive interventions to address their areas of weakness. These interventions will be based on their needs in the area of Math.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-May 2017</p> <p>1. Identify at-risk students and target their areas of weakness in math</p>	<p>Classroom Teacher, Collaborative Teacher Groups, Support Staff</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Assess all students using the District Universal Screeners. ▪ Analyze formative and summative assessment data for at-risk students. ▪ Identify specific Math needs 	<p>None</p>
<p>August 2016-May 2017</p> <p>2. Plan and implement the Math Intervention Plan for at-risk students</p>	<p>Classroom Teacher, Collaborative Teacher Groups, Before/After School Intervention Teachers</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Select appropriate math intervention strategies/materials for at-risk students. ▪ Train staff as needed for interventions ▪ Implement math interventions to meet at-risk student's needs on a daily, weekly, monthly basis 	<p>Site General Fund: \$15,000 Before/ After School Intervention Teachers (9)</p>
<p>October 2016-May 2017</p> <p>3. 5th grade will implement the math testing on the chrome books using Illuminate.</p>	<p>Classroom Teacher,</p>	<p>October 2016 - May 2017</p> <ul style="list-style-type: none"> ▪ Train staff as needed on using Illuminate as a testing platform ▪ Use Illuminate for formative and summative assessment data in the 5th grade to identify specific math needs. 	<p>Site General Fund: \$10,000 to purchase class set of chrome books</p>

Form A (Non-Academic) Goal #1

LEA GOAL: Center JUSD students and families will be engaged and informed regarding the education process and opportunities

SCHOOL GOAL: By May of the 2016-2017 school year, survey data will show a 5% increase in the number of staff and students feeling safe and connected at school.

<p>What data did you use to form this goal?</p> <ul style="list-style-type: none"> ▪ Oak Hill Parent Safe School Survey ▪ Oak Hill Student Safe School Survey ▪ Oak Hill Staff Safe School Survey 	<p>What were the findings from the analysis of this data?</p> <ul style="list-style-type: none"> ▪ Approximately 10% of students and 20% of staff taking the survey stated that they feel un-safe or very un-safe at school. ▪ Approximately 16% of students and 24 % of staff were neutral on their feelings of safety at school. ▪ Approximately 69% of students taking the survey felt connected or very connected to school. Approximately 19% were neutral about feeling connected to school 	<p>How will the school evaluate the progress of this goal?</p> <ul style="list-style-type: none"> ▪ We will have students, staff, and parents complete the survey again in the spring 2017. ▪ Students and staff will participate in the School Climate Survey in January 2017
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STRATEGIES: 1) Oak Hill staff will use an inquiry-based approach to identify major student safety issues, review current practices, and identify potential strategies or interventions to increase student safety.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-January 2017</p> <p>Identify safety concerns for Students, Staff, and Parents</p>	<p>Classroom Teachers, Parents, Students, Staff</p>	<p>August 2016-January 22017</p> <ul style="list-style-type: none"> ▪ Perform Safety Surveys for Parents, Students and Staff ▪ Hold Classroom meetings to identify safety concerns ▪ Classroom teachers will share their findings with their collaborative teacher groups and brainstorm a plan for improvement ▪ Classroom teachers will share the information with the principal, changes will be implemented 	<p>None</p>

<p>August 2016-May 2017</p> <p>Investigate Positive Behavior Intervention and Support program</p>	<p>Classroom Teachers, School Administration School Site Council, PTA, Support Staff</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ PBIS team will attend trainings through Placer County Office of Education ▪ Planning for school-wide implementation will occur from January 2017-May 2017 	<p>District General Fund: \$5500</p>
<p>August 2016-May 2017</p> <p>Implement Safe School Ambassadors Program</p>	<p>Classroom Teachers School Administrator Students Support Staff</p>	<p>January 2017-May 2017</p> <ul style="list-style-type: none"> ▪ Students and staff will attend Safe School Ambassadors training. ▪ Students and staff will implement the SSA program in school 	<p>Grant through Community Matters: \$5,745</p>
<p>January 2017</p> <p>School Climate Survey</p>	<p>Classroom Teachers, Administrators Support Staff Students</p>	<p>January 2017</p> <ul style="list-style-type: none"> ▪ Students in grades 5th and 6th, and staff will participate in the ED School Climate Survey. A report will be provided presenting valid and reliable measures of our school climate and the student data set. ▪ This information will be used to further build positive school climate in the 2017-2018 school year. 	

<p>August 2016-May 2017</p> <p>After school clubs will be offered to address student connectedness</p>	<p>Staff, PTA</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ Art Club will be offered to students in grades 2-6 on a bi-weekly basis ▪ Spirit Squad will be offered to students in grades 4-6 on a weekly basis ▪ Computer Tech Club will be offered to student in grades 4-6 on a weekly basis ▪ Band will be offered to students in 6th grade on a weekly basis ▪ Student Council will be offered to students 2nd-6th grades on a monthly basis ▪ GATE Club will be offered to GATE students in grades 4th-6th on a weekly basis ▪ Yearbook Club will be offered to students in grades 4th -6th on a weekly basis ▪ Safe School Ambassador meetings will be held twice a month (beginning in January 2017) 	<p>Club stipend for Art Club will be paid by Oak Hill PTA</p>
<p>August 2016-May 2017</p> <p>Green Beret Program</p>	<p>Principal</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ All 5th grade students will be trained in conflict mediation in August 2016 ▪ Green Berets will assist students in solving conflicts during recess 	<p>None</p>
<p>August 2016-May 2017</p> <p>On site counseling and support is available within the school</p>	<p>School Counselor (0.2 FTE) and Child Aide (0.375 FTE)</p>	<p>August 2016-May 2017</p> <ul style="list-style-type: none"> ▪ School Counselor provides individual crisis support as well as small group counseling ▪ Child Aide will work with children in the Otter Pals and Toolbox programs 	<p>McKinney and LEA Medical Funds: \$21,041 School Counselor \$9,606 Child Aide</p>

Please duplicate this form as necessary for additional goals, activities, or strategies the school may have.

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #:

Actions to be Taken to Reach This Goal Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2016-2017 school year, Center JUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students.	August 2016-May 2017	Staff Development opportunities in the following areas will be offered to teachers: <ul style="list-style-type: none"> ▪ Curriculum delivery ▪ Research based instructional strategies ▪ Technology assistance ▪ Behavior management ▪ Data disaggregation ▪ EL support/ strategies ▪ Collaboration 	Coordinator of C&I \$13,654.00	.65 FTE General Fund

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-School and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

Please duplicate this form as necessary.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility) with information available at <http://www.cde.ca.gov/fg/ac/co/documents/sbx34budgetflex.doc>.

Of the four following options, please select the one that describes this school site:

This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).

This site operates a SWP but does not consolidate its funds as part of operating a SWP.

This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.

This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
California School Age Families Education (Carryover only) Purpose: Assist expectant and parenting students to succeed in school	\$32,790,577 (D)	
Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only) Purpose: Help educationally disadvantaged students succeed in the regular program	\$4,132,390 (D)	
Economic Impact Aid/Limited-English Proficient (EIA-LEP) (Carryover only) Purpose: Develop fluency in English and academic proficiency of English learners	\$1,451,405 (D)	
Peer Assistance and Review (Carryover only) Purpose: Assist teachers through coaching and mentoring	\$	

Revised September 2015

Professional Development Block Grant (Carryover only) Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	
Quality Education Investment Act (QEIA) Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	
School and Library Improvement Program Block Grant (Carryover only) Purpose: Improve library and other school programs	\$	
School Safety and Violence Prevention Act (Carryover only) Purpose: Increase school safety	\$	
Tobacco-Use Prevention Education Purpose: Eliminate tobacco use among students	\$	
List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.)	\$46,181 (S)	

Total amount of state categorical funds allocated to this school \$

Federal Programs	Allocation	Consolidated in the SWP
Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$	
Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$	

For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$		
Title II, Part A: Improving Teacher Quality Purpose: Improve and increase the number of highly qualified teachers and principals		\$118,687 (D)	
Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards		\$63,822 (D)	Title III funds may not be consolidated as part of a SWP
Title VI, Part B: Rural Education Achievement Program Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs		\$	
For School Improvement Schools only: School Improvement Grant (SIG) Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement		\$	
Other federal funds (list and describe)		\$	
Other federal funds (list and describe)		\$	
Other federal funds (list and describe)		\$	
Total amount of federal categorical funds allocated to this school		\$	
Total amount of state and federal categorical funds allocated to this school		\$	

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.¹ The current make-up of the SSC is as follows:

Names of Members	Prin cipa l	Cla ssro om Tea che r	Oth er Sch ool Staf f	Par ent or Co mm unit y Me mb er	Sec ond ary Stu den t
Patricia Spore	X				
Chris Miyazaki			X		
Gina Oswalt		X			
Veronica Popovich		X			
Pedro Martinezmoles				X	
Kira Jennings				X	
Angie Spore				X	
Numbers of members in each category	1	2	1	3	

¹ EC Section 52852

Form E: Recommendations and Assurances

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

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

State Compensatory Education Advisory Committee _____ Signature

English Learner Advisory Committee *[Signature]* _____ Signature

Special Education Advisory Committee *[Signature]* _____ Signature

Gifted and Talented Education Advisory Committee *[Signature]* _____ Signature

District/School Liaison Team for schools in Program Improvement _____ Signature

Compensatory Education Advisory Committee _____ Signature

Departmental Advisory Committee (secondary) _____ Signature

Other committees established by the school or district (list) _____ Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: November 16, 2016

Attested:

Patricia Spore
Typed name of School Principal

[Signature] 11/16/16
Signature of School Principal Date

Pedro Martinezmoles
Typed name of SSC Chairperson

[Signature] 11-16-16
Signature of SSC Chairperson Date

Form G: Single Plan for Student Achievement Annual Evaluation

Pursuant to California *Education Code* Section 64001(g), the School Site Council (SSC) must evaluate at least annually the effectiveness of planned activities. In the cycle of continuous improvement of student performance, evaluation of the results of goals will provide data to inform and guide subsequent plans.

Annual evaluation by the SSC and local educational agency (LEA) is a critical part of the continuous cycle of improvement for a school. Furthermore, it is an integral component of the Compensatory Education (CE) Federal Program Monitoring (FPM) review process for Single Plan for Student Achievements (SPSAs). During an FPM review, the SSC and LEA must be able to provide evidence of the evaluation process to determine if the needs of students are being met by the strategies described in the SPSA.

The SPSA annual evaluation may be a summary description of the school's progress toward implementation of the strategies and actions in the SPSA. The report may also include a data analysis of the school's progress towards its student achievement goals based on local, state, or national assessment data.

During the evaluation process, it is important for the SSC and LEA to exercise caution about jumping to conclusions about the effectiveness or non-effectiveness of specific activities and programs without examining the underlying causes. The SSC and LEA should consider all relevant factors when evaluating the plan, such as the degree of implementation, student enrollment changes, and health and safety issues.

SAMPLE QUESTIONS FOR SPSA ANNUAL EVALUATION

Plan Priorities

- Use formative and summative local assessments to show proficiency towards the Common Core English Language Arts and Mathematics Standards.
- Increase the feeling of Student school connectedness by offering an increased number of after school clubs.

Expenditures

- \$15,000 for before and after school interventions.
- \$6850 for training on CAASPP Interim Assessments
- \$5000 for club advisor stipends

Plan Implementation

Fully Implemented Strategies:

- During the 2015-2016 school year, teachers in grades 3-6 were trained in the implementation of the CAASPP Interim Assessments. Students in grades 3-6 were given the CAASPP Interim Assessments and given opportunities to become familiar with Common Core aligned test questions and given practice taking Common Core aligned tests.
- During the 2015-2016 school year, at-risk students were given the opportunity to attend before/after school intervention where they received support based on their specific needs in both Language Arts and Mathematics.
- During the 2015-2016 school year, students in grades 2-6 were given opportunities to participate in before/after school clubs that would increase the feeling of connectedness. The staff/PTA added Art Club, Garden Club, and Computer Tech Club to our program.

Not Fully Implemented Strategies:

- During the 2015-2016 school year, the district curriculum coordinator, myself, and others involved with the **United Way/AARP Scaling Reading Success** grant attended planning and implementing workshops. We did receive the grant, however it was not fully implemented until the 2016-2017 school year.

What specific actions related to those strategies were eliminated or modified during the year:

- Prior to implementing the **United Way/AARP Scaling Reading Success** grant, the district and CSEA had to negotiate how the program could be implemented. This will limit the number of volunteers that can be used at any one site.

Identify barriers to full or timely implementation of the strategies identified above:

- The expectation of the **United Way/AARP Scaling Reading Success** grant was to plan implementation in the 2015-2016 school year to begin in the 2016-2017 school year.
- Concern that the volunteers would take Classified jobs was brought to the attention of the negotiations team.

What actions were undertaken to mitigate those barriers or adjust the plan to overcome them?

- Planning discussions and meetings took place through out the year, ending with the approval of the grant.
- The negotiations team met and discussed the concerns. It was decided that no more than 1 volunteer per teacher in the grades involved in the grant would be allowed to volunteer as part of the grant.

What impact did the lack of full or timely implementation of these strategies have on student outcomes? What data did you use to come to this conclusion?

- Since the goal for the year was to get the grant, there wasn't an impact on the students for the 2015-2016 school year. We are hoping that the volunteers will have a large impact on at-risk students in the 1st grade.
- Data was not collected in the 2015-2016 school year, but we have begun collecting data for the 2016-2017 school year.

Strategies and Activities

Identify those strategies or activities that were particularly effective in improving student achievement. What evidence do you have of the direct or indirect impact of the strategies or activities on student achievement?

- The use of the interim assessments gave students practice with the common core type of testing.
- Overall student performance in ELA went from approximately 23% met or exceeded standards to 46% of students that met or exceeded standards.

Identify those strategies or activities that were ineffective or minimally effective in improving student achievement.

- Adding the extra before/after school clubs seems to have had little effect on students feeling of connectedness to school. In 2015-2016 approximately 70% of students taking the survey felt connected or very connected to school. In the fall of 2016-2017 approximately 69% of students taking the survey felt connected or very connected to school.

Based on an analysis of the impact of the strategies/activities, what appears to be the reason they were ineffective in improving student achievement?

- Not appropriately matched to student needs/student population. The same students who participate in one before/after school club are the same students who signed up for the new clubs.

Based on the analysis of this practice, would you recommend:

- Continuing it with the following modifications: As a staff we will investigate how to involve more students in the activities.

Involvement/Governance

How was the SSC involved in development of the plan?

- Site Council is supportive of our efforts to improve students' connectedness to our school. They were involved in brainstorming new clubs that could be implemented at school. The Site Council also gave suggestions on how to reach seniors who may wish to be volunteers for the United Way/AARP Scaling Reading Success. Sample goals for the SPSA were provided to the Site Council to review, discuss and approve.

How were advisory committees involved in providing advice to the SSC?

- Joint SSC and ELAC meetings were held during the year to discuss portions of the SPSA and its implementation. During the year, administration met with GATE and Special Education teams to discuss progress and student needs. This information was taken back to the SSC.

How was the plan monitored during the school year?

- The portion of the ELA goal implementing the interim assessments were monitored during hand scoring sessions that were held with Tami Wilson from the County Office of Education. Teachers also met during collaboration time to discuss how students were progressing. Other portions of the plan had no formal process for monitoring progress.
- What changes are needed to ensure involvement of all stakeholders and adequate monitoring of planned activities and outcomes?

Outcomes

Identify any goals in the current SPSA that were met.

- We will use the interim assessments provided through the CAASPP testing system to 1) give teachers insight into their students' ability in reading test questions and writing a response, 2) allow students an opportunity to become familiar with Common Core aligned test questions and 3) give students practice in taking a Common Core aligned test. We will then use formative and summative local assessments to show proficiency towards Common Core English Language Arts State Standards.
- Use formative and summative local assessments to show proficiency towards Common Core Math State Standards.

Identify any goals in the current SPSA that were not met, or were only partially met.

- By May of the 2015-2016 school year, survey data will show a 5% increase in the number of staff and students feeling safe and connected at school
 - The increase in the number of clubs offered did not seem to increase the % of students who felt connected at school.

Based on this information, what might be some recommendations for future steps to meet this goal?

- For the 2016-2017 school year, staff and students will be trained in the Safe School Ambassadors program. This program is an anti-bullying, by-stander inclusion program. We are hoping these trained students will help to include students during school hours in activities, thus helping with the feeling of connectedness.
- Oak Hill is also in the beginning stages of the Positive Behavior Interventions and Supports (MTSS) program to build a Positive School Climate.

Appendix A: School and Student Performance Data

California English Language Development (CELDT) Data

Grade	Advanced		Early Advanced		Intermediate		Early Intermediate		Beginning	
	16/17	15/16	16/17	15/16	16/17	15/16	16/17	15/16	16/17	15/16
TK	0	0	0	0	0	2	0	3	2	6
K	0	1	5	5	9	9	7	12	9	8
1	3	4	17	10	12	9	1	4	4	0
2	2	1	7	6	11	15	3	8	2	1
3	1	2	8	7	9	8	3	2	7	2
4	2	5	8	16	7	6	1	3	1	0
5	6	6	9	7	4	3	0	0	1	0
6	2	1	5	3	4	3	0	0	0	2
Total	16	20	59	54	56	55	15	32	24	19
% of Total	9%	11%	35%	30%	33%	31%	9%	18%	14%	11%

2016/2017: 170

2015/2016: 180

Conclusions indicated by the data:

1. Our English Learners scores are consistent with years past with the exception of the Early Intermediate. There were fewer students in this category and thus the percentage is smaller this year.
2. All EL students receive integrated classroom instruction as well as designated instruction from the ELD teacher and ELD instructional assistant.
3. Long Term English Learners (LTELs) are students who have been enrolled in American schools for more than six years, who are not progressing toward English proficiency, and who are struggling academically due to their limited English skills. LTEL students receive additional ELD instruction from the ELD teacher during school hours.

CAASPP Summative Assessment - ELA

Smarter Balanced Performance Summary

2016 ELA: All Grades Tested
Grade: 3

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

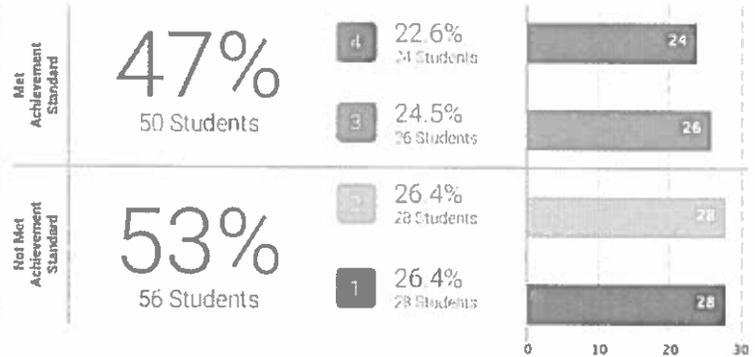
More information about this report can be found at help.illuminate.com.

- Overall Score Levels**
- 4 Exceeded the Standard
 - 3 Met the Standard
 - 2 Nearly Met the Standard
 - 1 Has Not Met the Standard

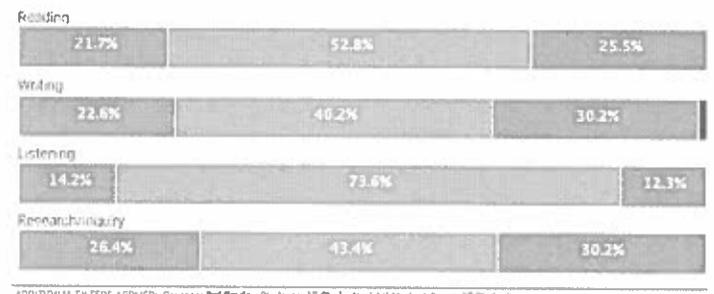
- Claim Score Levels**
- 4 Above Standard
 - 3 At / Near Standard
 - 2 Below Standard
 - 1 No score/Not taken

Generated on 11/22/2016 by Illuminate Education

Overall Performance: 106 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 3rd Grade Students: All Students Add'l Student Group: All Students

Smarter Balanced Performance Summary

2016 ELA: All Grades Tested
Grade: 4

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

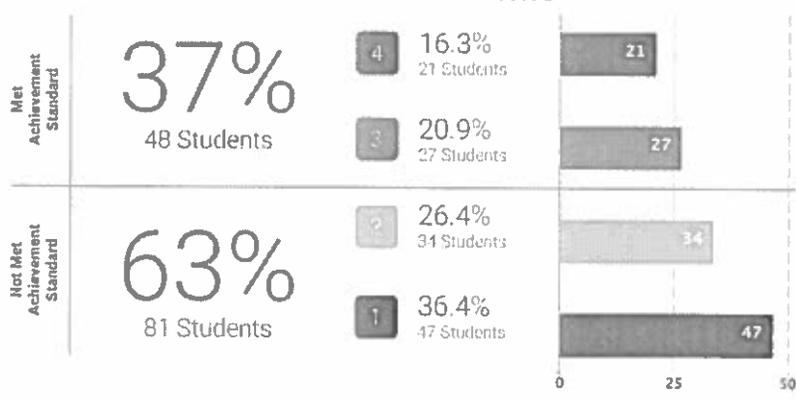
More information about this report can be found at help.illuminate.com.

- Overall Score Levels**
- 4 Exceeded the Standard
 - 3 Met the Standard
 - 2 Nearly Met the Standard
 - 1 Has Not Met the Standard

- Claim Score Levels**
- 4 Above Standard
 - 3 At / Near Standard
 - 2 Below Standard
 - 1 No score/Not taken

Generated on 11/22/2016 by Illuminate Education

Overall Performance: 129 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 4th Grade Students: All Students Add'l Student Group: All Students

Smarter Balanced

Performance Summary

2016 ELA: All Grades Tested
Grade: 5

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com

Overall Score Levels

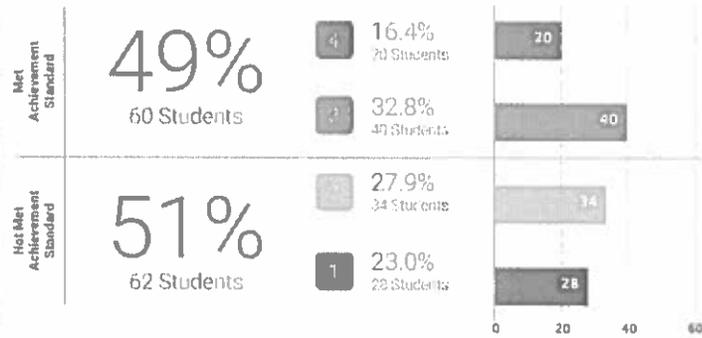
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

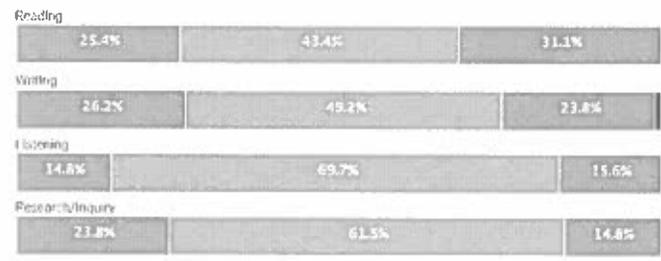
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016
by Summit Education

Overall Performance: 122 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 5th Grade, Students: All Students, All Student Group: All Students

Smarter Balanced

Performance Summary

2016 ELA: All Grades Tested
Grade: 6

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com

Overall Score Levels

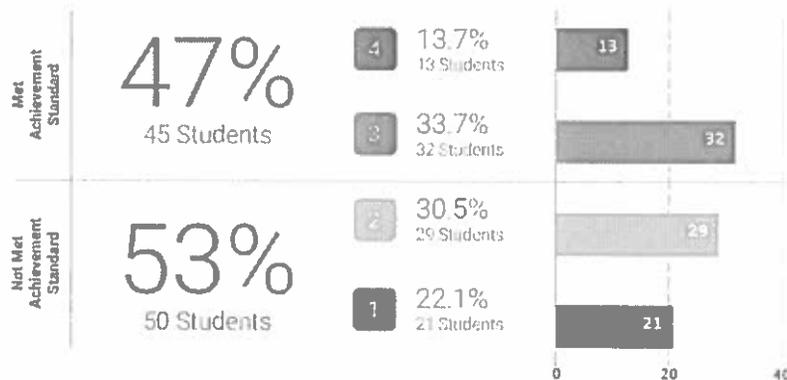
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

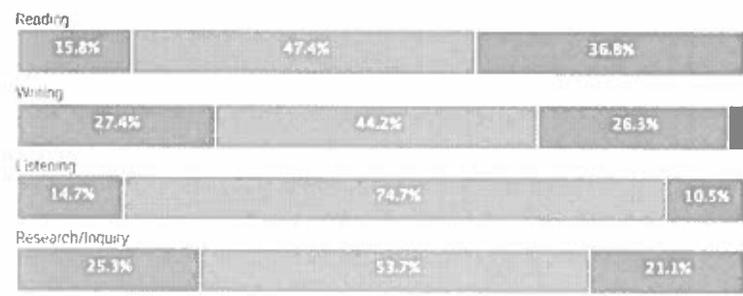
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016
by Summit Education

Overall Performance: 95 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 6th Grade, Students: All Students, All Student Group: All Students

Smarter Balanced

Performance Summary

2016 Math: All Grades Tested
Grade: 3

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com.

Overall Score Levels

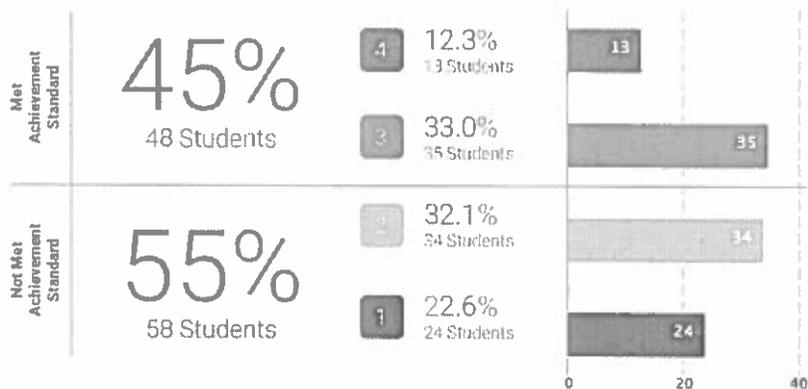
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

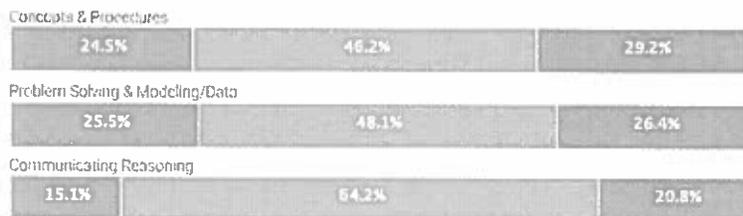
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016
by Illuminate Education

Overall Performance: 106 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Course: 3rd Grade, Students: All Students, Add'l Student Group: All Students

Smarter Balanced

Performance Summary

2016 Math: All Grades Tested
Grade: 4

Site: Oak Hill Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com.

Overall Score Levels

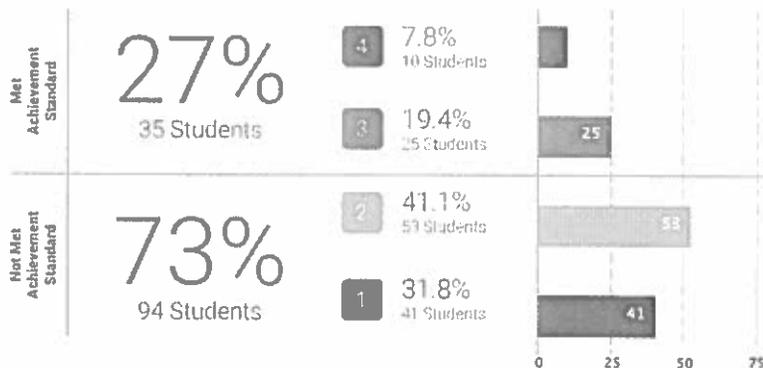
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016
by Illuminate Education

Overall Performance: 129 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Course: 4th Grade, Students: All Students, Add'l Student Group: All Students

Smarter Balanced

Performance Summary

2016 Math: All Grades Tested

Grade: 5

Site: Oak Hill Elementary School

Roster Date: 15-16 | FY

Grade Levels: All

English Proficiency: All

Reported Race: All Reported Races

Gender(s): Male & Female

Special Education: Special & Non Special

Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com

Overall Score Levels

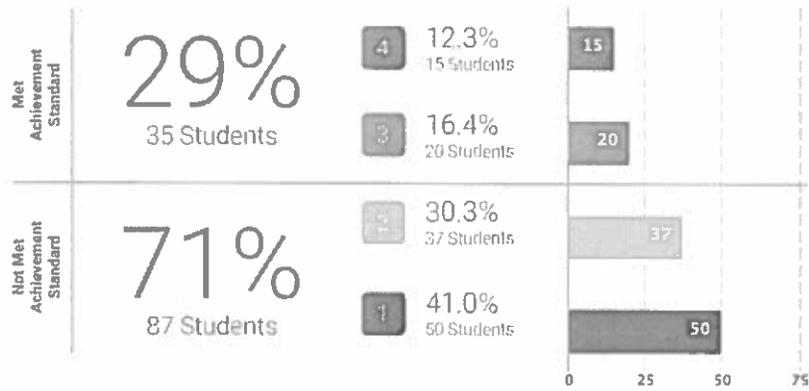
- Exceeded the Standard
- Met the Standard
- Nearly Met the Standard
- Has Not Met the Standard

Claim Score Levels

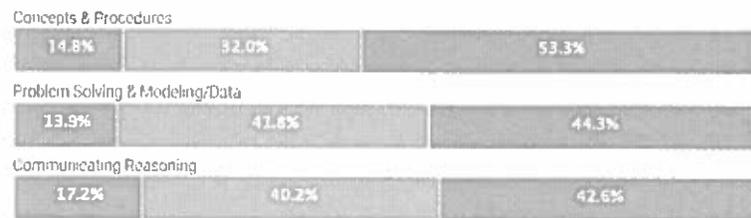
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016 by Illuminate Education

Overall Performance: 122 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 5th Grade Students: All Students Add Student Group: All Students

Smarter Balanced

Performance Summary

2016 Math: All Grades Tested

Grade: 6

Site: Oak Hill Elementary School

Roster Date: 15-16 | FY

Grade Levels: All

English Proficiency: All

Reported Race: All Reported Races

Gender(s): Male & Female

Special Education: Special & Non Special

Socio-Economic: SED & Not SED

More information about this report can be found at help.illuminateed.com

Overall Score Levels

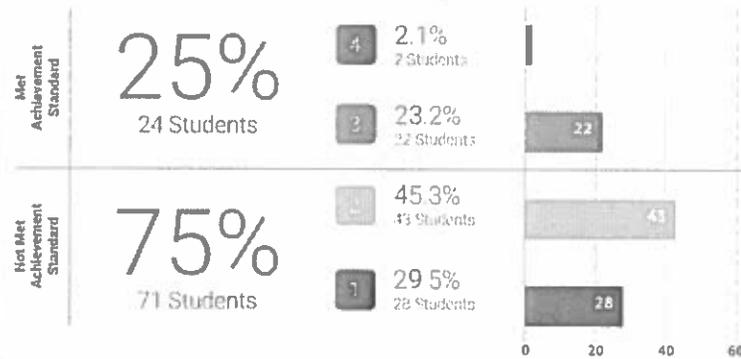
- Exceeded the Standard
- Met the Standard
- Nearly Met the Standard
- Has Not Met the Standard

Claim Score Levels

- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 11/22/2016 by Illuminate Education

Overall Performance: 95 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Courses: 6th Grade Students: All Students Add Student Group: All Students

Center Unified School District

AGENDA REQUEST FOR:	
Dept./Site: North Country Elementary	Action Item <u> X </u>
Date: November 14, 2016	Information Item
To: Board of Trustees	
From: Kathleen Lord, Principal	
	# Attached Pages: 22
Principal's Initials: <u>KL</u>	

SUBJECT: APPROVAL OF SINGLE PLAN FOR SCHOOL ACHIEVEMENT
<p style="text-align: center;">Please approve North Country's Single Plan for School Achievement.</p>

CONSENT AGENDA



North Country Elementary School

Single Plan For Student Achievement

Center Joint Unified School District

CDS Code: 34-73973-6032924

Principal: Kathleen Lord

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through ConApp and ESEA Program Improvement into the SPSA.

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

Kathleen Lord, Principal
916-338-6480
3901 Little Rock Drive
Antelope, CA 95843
klord@centerusd.org

The District Governing Board approved this revision of the SPSA on ~~De-~~

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Form A

Planned Improvements in Student Performance. Goal # 1

Planned Improvements in Student Performance. Goal # 2

Non-Academic Goal # 1

Form B: Centralized Services for Planned Improvements in Student Performance

Form C: Programs Included in this Plan

Form D: School Site Council Membership

Form E: Recommendations and Assurances

Form F: Single Plan for Student Achievement Annual Evaluation

Appendix A: School and Student Performance Data

Smarter Summative Assessment-ELA

Smarter Summative Assessment-Mathematics

California English Language Development (CELDT) Data

Form A

Planned Improvements in Student Performance, Goal # 1

The School Site Council has analyzed the academic performance of all student groups and had considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals , related actions, and expenditures to raise the academic performance of students not yet meeting the state standards.

LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.

SCHOOL GOAL: Math- Students will continue to work toward developing, understanding and applying grade level curriculum through problem solving methods and performance tasks. Currently 26% of students met the achievement standard in math. The goal is to increase that percentage by 10-15% by May 2017.

What data did you use to form this goal?

- Smarter Balanced Summative Assessments Math 2015-2016
- My Math local Assessments
- Universal Screeners

What were the findings from the analysis of this data?

- Student performance in the Concepts and Procedures claim is the lowest across all grades 3-6.
- 5th grade has the lowest overall performance scores with 17% of students meeting achievement standards.

How will the school evaluate the progress of this goal?

- My Math local assessments in conjunction with Illuminate online testing.
- Spring SBAC assessment results

Where can a budget plan of the proposed expenditures for this goal be found?

- Form C of this SPSA

STRATEGY: During the 2016-2017 school year, we will develop a math intervention plan based on placement, diagnostic and local assessments along with SBAC results.

Action / Date	August 2016-May 2017 1.Focus on foundational skills and math fluency in order to develop a concrete intervention model.	August 2016-May 2017 2. Plan and implement the math intervention plan for third through sixth grades.	August 2016-May 2017 3. Develop school-wide (K-6) math fluency goals and track monthly as one of our Leadership WIGs. (Wildly Important Goal)
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Person(s) Responsible	Administration NoCo staff	Administration NoCo staff	Administration NoCo staff
Task / Date	August 2016-May 2017 <ul style="list-style-type: none"> • Assess grade level weaknesses • Analyze formative and summative assessment data • Identify specific intervention • Target 5th grade to monitor, track, and assess performance 	August 2016-May 2017 <ul style="list-style-type: none"> • Select appropriate math intervention materials, determine intervention groups • Train staff as needed for interventions 	August 2016-May 2017 <ul style="list-style-type: none"> • Monitor and evaluate student progress on a monthly basis • Adjust/re-evaluate student goals according to their needs • Collaborative teacher groups provide input/suggestions for interventions.
Cost and Funding Source (Itemize for Each Source)	N/A	TBD	N/A

Planned Improvements in Student Performance, Goal # 2

The School Site Council has analyzed the academic performance of all student groups and had considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting the state standards.

LEA GOAL: Center JUSD students are college and career ready.

SCHOOL GOAL: Student Leadership (Data) Notebooks and Student-Led Conferences: 100% of students will maintain a Leadership notebook to track and monitor their own academic progress toward individually established learning goals. Students will lead the parent conference by sharing goals and academic data in their Leadership Notebooks.

What data did you use to form this goal?

- The Leader in Me Lighthouse Criteria
- Classroom assessments
- Local summative and formative assessments
- Feedback from teachers
- Report Cards

What were the findings from the analysis of this data?

- Parent conference schedules
- Teacher reporting
- Data notebooks

How will the school evaluate the progress of this goal?

- Teachers will report on results of student led conferences (parent/student participation)
- Administrative and teacher discussions with students about their Leadership Notebooks
- Feedback from post-conference parent surveys

Where can a budget plan of the proposed expenditures for this goal be found?

- Form C of this SPSA

STRATEGY: During the 2016-2017 school year, students will create and maintain individual Leadership (Data) Notebooks. Students use these data notebooks to set and track individual goals. They present their data during parent conferences.

Action / Date	August 2016-October 2016 1. Create Leadership Notebooks and establish data to be tracked.	October 2016-May 2017 2. Students continue to track performance data and establish plans to attain their established goals.	May 2017 3. Review of implementation of Leadership Notebooks and student-led conferences
Person(s) Responsible	All collaborative teacher groups.	All collaborative teacher groups	Administration All collaborative teacher groups
Task / Date	August 2016-October 2017 <ul style="list-style-type: none"> • Teachers collaborate with grade level partners to determine which data they want to have students track. • Students develop initial academic goals 	August 2016-May 2017 <ul style="list-style-type: none"> • Assessment data is graphed in Leadership notebooks • Student accountability partners meet to collaborate on each partner's academic progress • Goals are reviewed and new academic goals are created as needed. • Teachers will collaborate to evaluate the impact of Leadership notebooks as it relates to improvements on local assessments and overall academic performance. 	May 2017 <ul style="list-style-type: none"> • Adjust/re-evaluate Leadership Notebook template • Identify components in Leadership Notebooks that require further development and/or training • Collaborative teacher groups provide input/suggestions for academic data tracking for following school year.
Cost and Funding Source (Itemize for Each Source)	N/A		

Non-Academic Goal # 1

LEA GOAL: Center JUSD students and families are engaged and informed regarding the educational process and opportunities.

SCHOOL GOAL: Establish baseline data for parent engagement in school activities.

What data did you use to form this goal?

- Lighthouse School Criteria-Student Led Achievement

What were the findings from the analysis of this data?

- At this time we are establishing baseline data

How will the school evaluate the progress of this goal?

- Sign in sheets for parent conferences, Back to School night, Open House, 7 Habits parent night, Leadership Day
- Readership of North Country newsletter
- Participation in PTO, School Site Council, English Language Advisory Committee

STRATEGIES: Develop more awareness of events through a variety of communication mediums.

Action / Date	August 2016-May 2017 <ul style="list-style-type: none"> • Classroom teachers will provide sign in sheets or track attendance for Back to School Night, Student Led Conferences and Open House. • Track monthly readership of our online newsletter • Schedule SSC and PTO meetings back to back to facilitate and encourage attendance. • Monthly phone call reminders about upcoming meetings and events.
Person(s) Responsible	<ul style="list-style-type: none"> • Administration, PTO, ELD teacher, classroom teachers
Task / Date	August 2016-May 2017 <ul style="list-style-type: none"> • Schedule parent nights, community involvement and Leadership Day • Continue student led conferences
Cost and Funding Source (Itemize for Each Source)	\$0

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal # 4

Actions to be Taken to Reach This Goal[1] Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date[2] Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
For the 2016-2017 school year, CenterJUSD teachers will access choices of professional development to support the implementation of newly purchased English Language Arts and ELD curriculum.	August 2016 to May 2017		\$10,000 Services \$34,760 Salaries and subs \$5,685 Employee benefits	

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- Afterschool and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

[1] See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

[2] List the date an action will be taken, or will begin, and the date it will be completed.

Form C: Programs Included in this Plan

Identify each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fg/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Local Control Funding Formula (LCFF) – Base Grant Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$32,790,577 (D)	
<input checked="" type="checkbox"/> LCFF – Supplemental Grant Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$4,132,390 (D)	
<input checked="" type="checkbox"/> LCFF – Concentration Grant Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	\$1,452,405 (D)	
<input type="checkbox"/> California School Age Families Education (Carryover only) Purpose: Assist expectant and parenting students to succeed in school		
<input type="checkbox"/> Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only) Purpose: Help educationally disadvantaged students succeed in the regular program		
<input type="checkbox"/> Economic Impact Aid/Limited English Proficient		

(EIA-LEP) (Carryover only) Purpose: Develop fluency in English and academic proficiency of English learners		
<input type="checkbox"/> Peer Assistance and Review (Carryover only) Purpose: Assist teachers through coaching and mentoring		
<input type="checkbox"/> Professional Development Block Grant (Carryover only) Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas		
<input type="checkbox"/> Pupil Retention Block Grant (Carryover only) Purpose: Prevent students from dropping out of school		
<input type="checkbox"/> Quality Education Investment Act (QEIA) Purpose: Funds are available for use in performing various specific measures to improve academic instruction and pupil academic achievement		
<input type="checkbox"/> School and Library Improvement Program Block Grant (Carryover only) Purpose: Improve library and other school programs		
<input type="checkbox"/> School Safety and Violence Prevention Act (Carryover only) Purpose: Increase school safety		
<input type="checkbox"/> Tobacco-Use Prevention Education Purpose: Eliminate tobacco use among students		
<input checked="" type="checkbox"/> List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.) Lottery	\$84,958 (S)	
Total amount of state categorical funds allocated to this school	\$84,958	

Federal Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$307,356	
<input checked="" type="checkbox"/> Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$9,887	
<input checked="" type="checkbox"/> For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$104,066	
<input checked="" type="checkbox"/> Title II, Part A: Improving Teacher Quality	\$118,687	

Purpose: Improve and increase the number of highly qualified teachers and principals		
<input checked="" type="checkbox"/> Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$63,822	Title III funds may not be consolidated as part of a SWP[3]
<input type="checkbox"/> Title VI, Part B: Rural Education Achievement Program Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs		
<input type="checkbox"/> For School Improvement Schools only: School Improvement Grant (SIG) Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement		
<input type="checkbox"/> Other federal funds (list and describe)		
<input type="checkbox"/> Other federal funds (list and describe)		
<input type="checkbox"/> Other federal funds (list and describe)		
Total amount of federal categorical funds allocated to this school		
Total amount of state and federal categorical funds allocated to this school		

[3] Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.[4] The current make-up of the SSC is as follows:

Names of Members	Administrator	Classroom Teacher	Other School Staff	Parent or Community Member
Kathleen Lord	X			
Jason Farrel	X			
Monica Smith		X		
Lura Anderson		X		
Tina Loesch				X
Dawn Roland			X	X
Kristin Hoggan				X
Cera Impson				X
Amber Ortiz				X
Numbers of members in each category	2	2	1	5

[4] EC Section 52852

Form E: Recommendations and Assurances

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

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

☐ **English Learner Advisory Committee**



Signature

☐ **District/School Liaison Team for schools in Program Improvement**



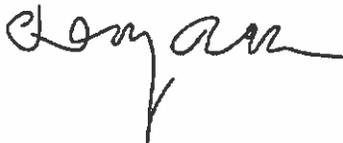
Signature

☐ **PAWS-PTO**



Signature

☐ **Safety Committee**

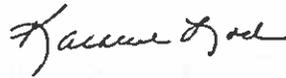


Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on:

Attested:

Kathleen Lord



November 10, 2016

Name of School Principal	Signature of School Principal	Date
--------------------------	-------------------------------	------

Cera Impson



November 10, 2016

Name of SSC Chairperson	Signature of SSC Chairperson	
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Form F: Single Plan for Student Achievement Annual Evaluation

Pursuant to California *Education Code* Section 64001(g), the School Site Council (SSC) must evaluate at least annually the effectiveness of planned activities. In the cycle of continuous improvement of student performance, evaluation of the results of goals will provide data to inform and guide subsequent plans.

Annual evaluation by the SSC and local educational agency (LEA) is a critical part of the continuous cycle of improvement for a school. Furthermore, it is an integral component of the Compensatory Education (CE) Federal Program Monitoring (FPM) review process for Single Plan for Student Achievements (SPSAs). During an FPM review, the SSC and LEA must be able to provide evidence of the evaluation process to determine if the needs of students are being met by the strategies described in the SPSA.

The SPSA annual evaluation may be a summary description of the school's progress toward implementation of the strategies and actions in the SPSA. The report may also include a data analysis of the school's progress towards its student achievement goals based on local, state, or national assessment data.

During the evaluation process, it is important for the SSC and LEA to exercise caution about jumping to conclusions about the effectiveness or non-effectiveness of specific activities and programs without examining the underlying causes. The SSC and LEA should consider all relevant factors when evaluating the plan, such as the degree of implementation, student enrollment changes, and health and safety issues.

<p>Plan Priorities</p> <ul style="list-style-type: none">● Establishing leadership roles for all students● All students maintained individual leadership notebooks and held student led conferences● Use formative and summative local assessment to show proficiency towards the Common Core English Language Arts and Mathematics Standards. <p>Expenditures</p> <ul style="list-style-type: none">● \$5000 for licensing and FranklinCovey coaching support for The Leader in Me.
--

<p>Plan Implementation</p> <p><i>Fully Implemented Strategies:</i></p> <ul style="list-style-type: none">● During the 2015-2016 school year, at-risk students will receive interventions to address their area of academic weakness. These interventions will be based on their needs in the area of English Language Arts.● During the 2015-2016 school year, students will create and maintain individual Leadership (Data) Notebooks. Students use these data notebooks to set and track individual goals. They present their data during parent conferences. <p><i>Not Fully Implemented Strategies:</i></p> <ul style="list-style-type: none">● North Country's teacher Lighthouse Team along with classroom teachers and classified staff will continue to take the recommended steps to grow in the leadership model.
--

What specific actions related to those strategies were eliminated or modified during the year?

- Lighthouse Action Teams were not developed due to staff recommendation to collectively work toward implementation of Leadership Principles as indicated in the Lighthouse rubric.

Identify barriers to full or timely implementation of the strategies identified above.

- New Lighthouse goals and rubric did not match current plan following previously introduced lighthouse goals.

What actions were undertaken to mitigate those barriers or adjust the plan to overcome them?

- School Lighthouse Team met with FranklinCovey Coach to work on new implementation plan.
- Staff voted to forego Lighthouse status and chose to continue work on implementation of key concepts.

What impact did the lack of full or timely implementation of these strategies have on student outcomes? What data did you use to come to this conclusion?

- Not all students held a leadership role during the school year. Data tracked as a school Wildly Important Goal.
- Failure to meet goal of becoming a Lighthouse School

Strategies and Activities

Identify those strategies or activities that were particularly effective in improving student achievement. What evidence do you have of the direct or indirect impact of the strategies or activities on student achievement?

- Implementation of leadership notebooks and student led conferences based on teacher and parent feedback.

Identify those strategies or activities that were ineffective or minimally effective in improving student achievement.

- Teachers will collaborate to evaluate the impact of Leadership notebooks as it relates to improvements on local assessments and overall academic performance.
-

Based on an analysis of the impact of the strategies/activities, what appears to be the reason they were ineffective in improving student achievement?

- Teachers had collaborative conversations regarding leadership notebook content however collaborative conversations on the impact of student performance was not carried through.
- Lack of effective follow-up or coaching to support targeted collaborative conversations.

Based on the analysis of this practice, would you recommend:

- Continuing the implementation of leadership notebooks with increased focus on summative feedback.

Involvement/Governance

How was the SSC involved in development of the plan?

- Site Council is supportive of our leadership initiative which is noted on the SSC agenda each month. They feel that giving their students a voice and involving them in their own learning by setting goals builds confidence and understanding. Sample goals were provided to Site Council to review, discuss and approve.

How was the plan monitored during the school year?

- There was no formal process in place for monitoring progress on this plan. Updates on various aspects of the SPSA were provided during SSC meetings throughout the school year.

What changes are needed to ensure involvement of all stakeholders and adequate monitoring of planned activities and outcomes?

- Monitoring needs to be strategically scheduled based on timelines established in the plan. i.e review of progress toward plan goals each trimester.

Outcomes

Identify any goals in the current SPSA that were met.

- Use formative and summative local assessment to show proficiency towards the Common Core English Language Arts and Math Standards.
- North Country will continue as a LIM (Leader In Me) school integrating culture, academics and leadership.

Identify any goals in the current SPSA that were not met, or were only partially met.

- Student Leadership (Data) Notebooks and Student-Led Conferences: 100% of students will maintain a Leadership notebook to track and monitor their own academic progress toward individually established learning goals. Students will lead the parent conference by sharing goals and academic data in their Leadership Notebooks.
 - All strategies associated with this goal were implemented. 96% of all students maintained leadership notebooks and participated in student led conferences.
- By May of the 2015-2016 school year, 100% of the students will be actively engaged in a school and/or classroom leadership role.
 - North Country's teacher Lighthouse Team along with classroom teachers and classified staff will continue to take the recommended steps to grow in the leadership model.

Based on this information, what might be some recommendations for future steps to meet this goal?

- Continue working on the development of our School Lighthouse Team and our leadership initiative.

Appendix A: School and Student Performance Data

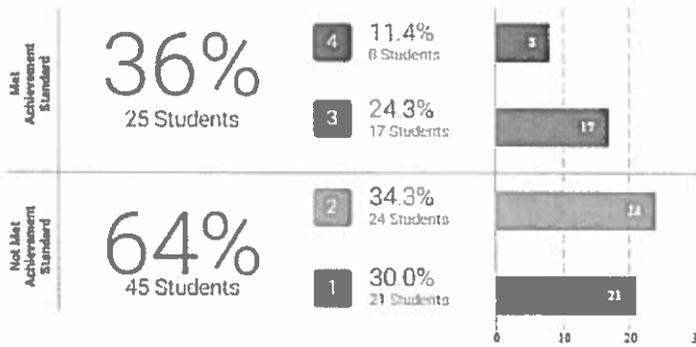
Smarter Summative Assessment-ELA

Smarter Balanced Performance Summary
2016 ELA: All Grades Tested
Grade: 3
 Site: North Country Elementary School
 Roster Date: 16-16 | FY
 Grade Levels: All
 English Proficiencies: All
 Reported Race: All Reported Races
 Gender(s): Male & Female
 Special Education: Special & Non Special
 Socio-Economic: SED & Not SED
 More information about this report can be found at help.nes.ednet.ca

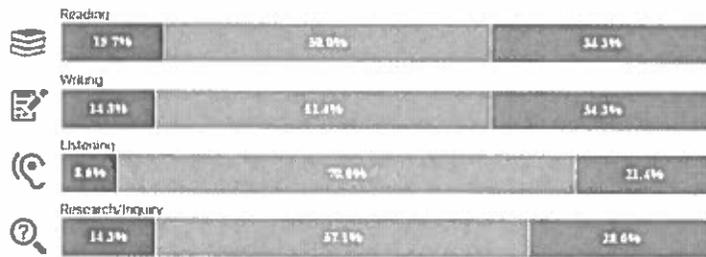
- Overall Score Levels**
- 4 Exceeded the Standard
 - 3 Met the Standard
 - 2 Nearly Met the Standard
 - 1 Has Not Met the Standard

- Claim Score Levels**
- Above Standard
 - At / Near Standard
 - Below Standard
 - No score/Not taken

Overall Performance: 70 Students Tested



Claim Performance: Percent of Students at Each Level

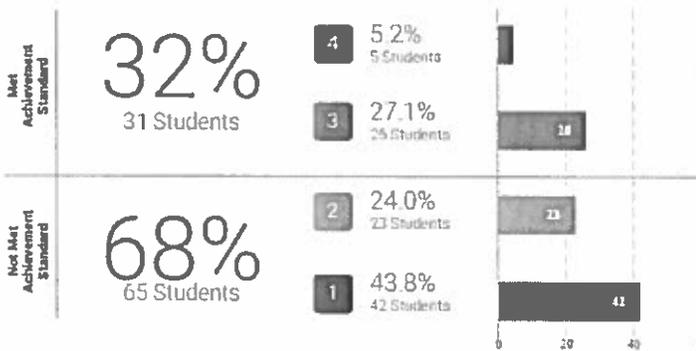


Smarter Balanced Performance Summary
2016 ELA: All Grades Tested
Grade: 4
 Site: North Country Elementary School
 Roster Date: 15-16 | FY
 Grade Levels: All
 English Proficiencies: All
 Reported Race: All Reported Races
 Gender(s): Male & Female
 Special Education: Special & Non Special
 Socio-Economic: SED & Not SED
 More information about this report can be found at help.nes.ednet.ca

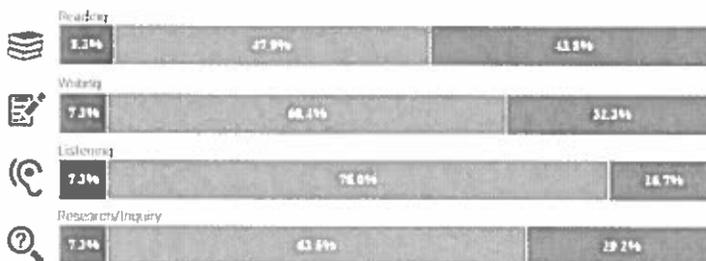
- Overall Score Levels**
- 4 Exceeded the Standard
 - 3 Met the Standard
 - 2 Nearly Met the Standard
 - 1 Has Not Met the Standard

- Claim Score Levels**
- Above Standard
 - At / Near Standard
 - Below Standard
 - No score/Not taken

Overall Performance: 96 Students Tested



Claim Performance: Percent of Students at Each Level



Generated on 10/14/2016 by www.nes.ednet.ca

ADDITIONAL FILTERS APPLIED: Students: All Students; All Student Group: All Students

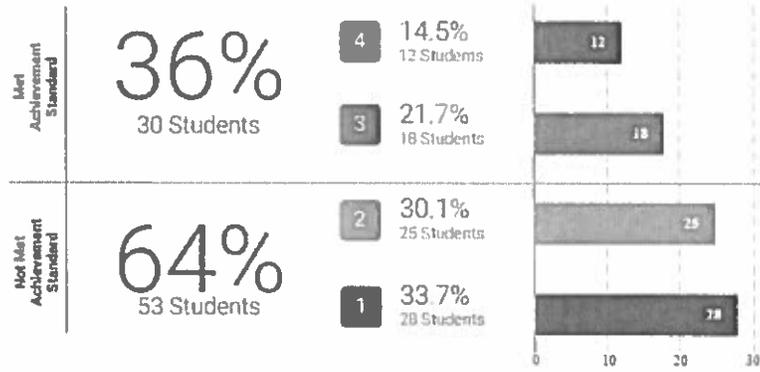
Smarter Balanced Performance Summary

2016 ELA: All Grades Tested
Grade: 5

Site: North Country Elementary School
 Roster Date: 15-16 | FY
 Grade Levels: All
 English Proficiencies: All
 Reported Race: All Reported Races
 Gender(s): Male & Female
 Special Education: Special & Non Special
 Socio-Economic: SED & Not SED

More information about this report can be found at:
<http://stanun.stoaed.com>

Overall Performance: 83 Students Tested



Overall Score Levels

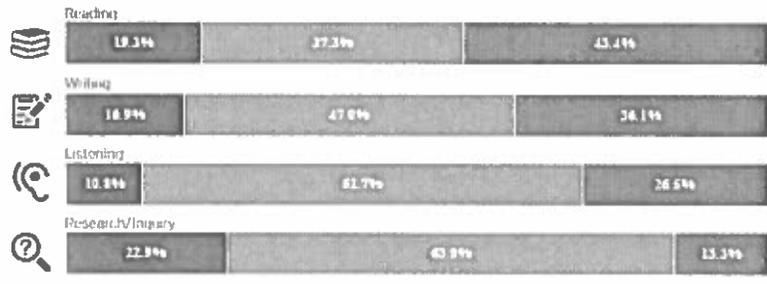
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 10/14/2016
 by Illuminate Education™

Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Students: All Students; Add Student Group: All Students

Smarter Summative Assessment-Mathematics

Smarter Balanced Performance Summary

2016 Math: All Grades Tested
Grade: 3

Site: North Country Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at <http://luminare.com>.

Overall Score Levels

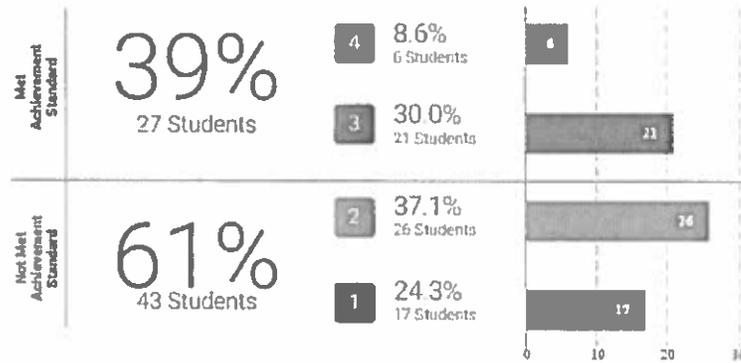
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

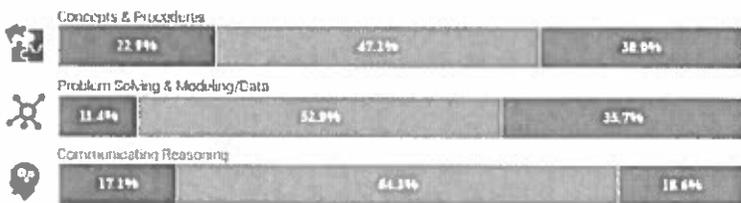
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 10/14/2016 by Luminare Education™

Overall Performance: 70 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Students: All Students Add Student Group: All Students

Smarter Balanced Performance Summary

2016 Math: All Grades Tested
Grade: 4

Site: North Country Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at <http://luminare.com>.

Overall Score Levels

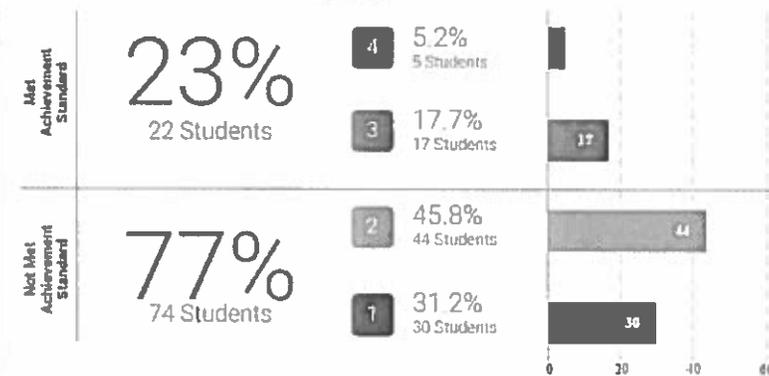
- 4 Exceeded the Standard
- 3 Met the standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

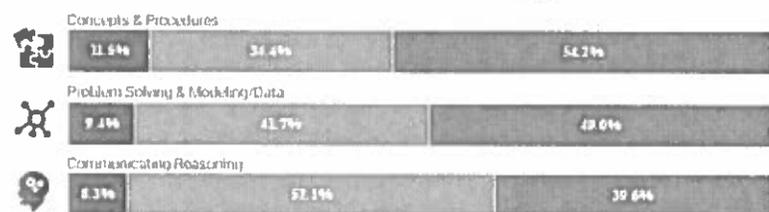
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 10/14/2016 by Luminare Education™

Overall Performance: 96 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Students: All Students Add Student Group: All Students

Smarter Balanced Performance Summary

2016 Math: All Grades Tested
Grade: 5

Site: North Country Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at
help.illustrated.com

Overall Score Levels

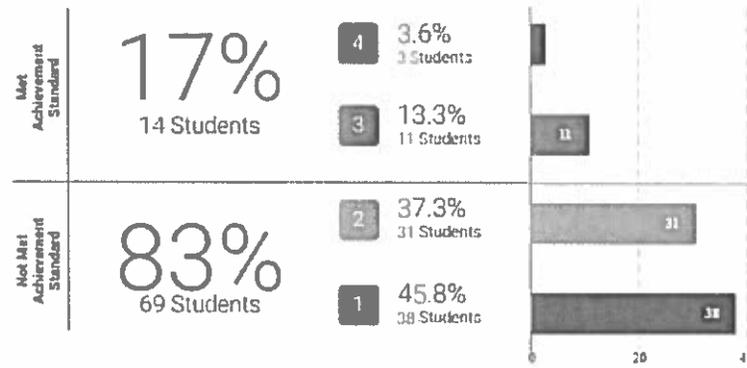
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

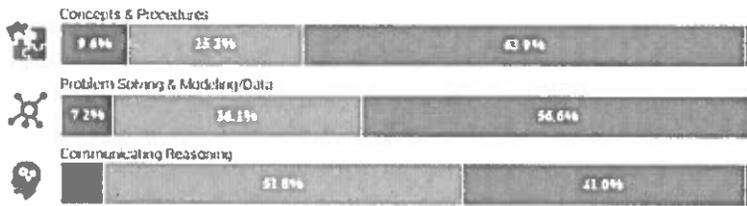
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 10/14/2016
by Illustrative Education™

Overall Performance: 83 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Students: All Students; Add Student Group: All Students

Smarter Balanced Performance Summary

2016 Math: All Grades Tested
Grade: 6

Site: North Country Elementary School
Roster Date: 15-16 | FY
Grade Levels: All
English Proficiencies: All
Reported Race: All Reported Races
Gender(s): Male & Female
Special Education: Special & Non Special
Socio-Economic: SED & Not SED

More information about this report can be found at
help.illustrated.com

Overall Score Levels

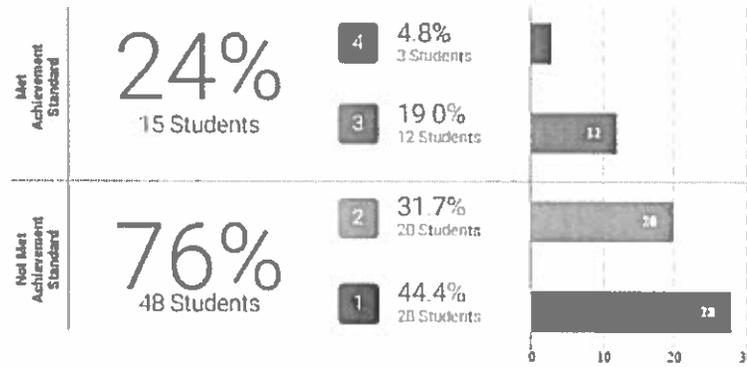
- 4 Exceeded the Standard
- 3 Met the Standard
- 2 Nearly Met the Standard
- 1 Has Not Met the Standard

Claim Score Levels

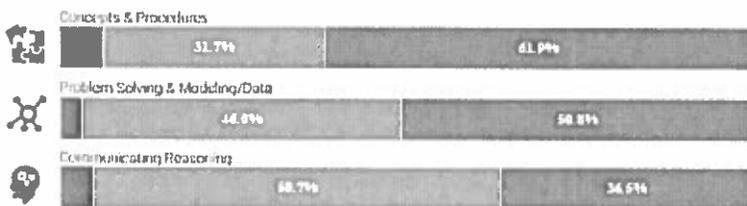
- Above Standard
- At / Near Standard
- Below Standard
- No score/Not taken

Generated on 10/14/2016
by Illustrative Education™

Overall Performance: 63 Students Tested



Claim Performance: Percent of Students at Each Level



ADDITIONAL FILTERS APPLIED: Students: All Students; Add Student Group: All Students

California English Language Development (CELDT) Data

Grade	Advanced		Early Advanced		Intermediate		Early Intermediate		Beginning	
	16/17	15/16	16/17	15/16	16/17	15/16	16/17	15/16	16/17	15/16
TK	0	0	0	0	0	3	1	0	4	2
K	1	0	1	3	3	4	4	6	7	16
1	4	1	4	11	9	8	6	3	0	4
2	4	2	5	8	7	10	4	3	4	2
3	0	0	2	6	11	11	4	5	0	0
4	0	2	6	9	6	15	2	2	0	0
5	1	3	13	7	9	2	1	0	0	1
6	1	0	2	3	3	5	1	0	1	1
Total	11	8	33	47	48	58	23	19	16	26
% of Total	8%	5%	29%	30%	37%	37%	18%	12%	12%	16%

2016/2017: 131 students 2015/2016: 158 students

Conclusions indicated by the data:

1. Our English Learners scores are consistent with years past. Intense focus is placed in students scoring Intermediate.
2. Students scoring Intermediate for two years in a row, or whose scores have dropped from Advanced or Early Advanced to Intermediate or below, receive strategic instructional support.
3. All EL students receive integrated classroom instruction as well as designated instruction from the ELD teacher and ELD instructional assistant.
4. Long Term English Learners (LTELs) are students who have been enrolled in American schools for more than six years, who are not progressing toward English proficiency, and who are struggling academically due to their limited English skills. LTEL students receive additional instructional minutes in a before school program.

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: **Dudley Elementary**

Date: **December 2, 2016**

To: **Center Joint Unified School District Board of Trustees**

From: **Steve Jackson**

Principal's Initials: **SJ**

Action Item **X**

Information Item

of Attached Pages **21**

SUBJECT: 2016-2017 Single Plan for Student Achievement -- Dudley Elementary

RECOMMENDATION: The CJUSD Board of Trustees to Approve the 2015-2016 Single School Plan for Student Achievement -- Dudley Elementary

CONSENT AGENDA

Single Plan for Student Achievement

Part II: The Single Plan for Student Achievement Template

A Resource for the School Site Council

Prepared by: California Department of Education, February 2014

Part II: The Single Plan for Student Achievement Template

School: Dudley (Arthur S.) Elementary School

District: Center Joint Unified School District

County-District School (CDS) Code: 34-73973-6032908

Principal: Steven Jackson

Date of this revision: December 1, 2014

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

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

Contact Person:	Steve Jackson
Position:	Principal
Telephone Number:	(916) 338-6470
Address:	8000 Aztec Way Antelope, CA 95843
E-mail Address:	sjackson@centerusd.org

The District Governing Board approved this revision of the SPSA on December 14, 2016

Table of Contents

II. Template for the Single Plan for Student Achievement

Cover Page	1
Table of Contents	2
Form A: Planned Improvements in Student Performance Academic and Non-Academic Goals	3
Form B: Centralized Services for Planned Improvements in Student Performance	13
Form C: Programs Included in This Plan	14
Form D: School Site Council Membership	17
Form E: Recommendations and Assurances	18
Form G: Single Plan for Student Achievement Annual Evaluation	19

Form A: Planned Improvements in Student Performance

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

GOAL #1

LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.

SCHOOL GOAL: English Language Arts: For the 2016-17 school year, we will use baseline data from the CAASPP, and use formative and summative local assessments to show proficiency towards the Common Core English Language Arts State Standards

<p>What data did you use to form this goal?</p> <ul style="list-style-type: none"> • CAASPP data from 2014-2015 and 2015-2016 • CELDT data from 2014-2015 and 2015-2016 • Open Court Assessments • Accelerated Reader data • STAR Initial Reading Inventory Fluency Scores • San Diego Quick • BPST • APST • Read Naturally Program 	<p>What were the findings from the analysis of this data?</p> <p>CAASPP-English Language Arts</p> <ul style="list-style-type: none"> • Students who met or exceeded state standards <ul style="list-style-type: none"> ◦ 2015 then 2016 • Grade 3: 24% 30% • Grade 4: 41% 40% • Grade 5: 51% 38% • Grade 6: 47% 54% 	<p>How will the school evaluate the progress of this goal?</p> <p>Daily, weekly, monthly, and at the end of each trimester, students will be monitored and evaluated for progress toward grade level standards</p> <p>Where can a budget plan of the proposed expenditures for this goal be found?</p> <p>Form C, pages 14-16 of this SPSA</p>																																																
<p>CELDT 2015-16</p>																																																		
<table border="1"> <thead> <tr> <th></th> <th>K</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> </tr> </thead> <tbody> <tr> <td>B</td> <td>10</td> <td>2</td> <td>2</td> <td>1</td> <td>0</td> <td>3</td> <td>2</td> </tr> <tr> <td>EI</td> <td>7</td> <td>4</td> <td>9</td> <td>2</td> <td>4</td> <td>1</td> <td>0</td> </tr> <tr> <td>I</td> <td>7</td> <td>7</td> <td>8</td> <td>13</td> <td>8</td> <td>3</td> <td>2</td> </tr> <tr> <td>E A</td> <td>0</td> <td>8</td> <td>7</td> <td>5</td> <td>9</td> <td>11</td> <td>7</td> </tr> <tr> <td>A</td> <td>0</td> <td>2</td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> <td>5</td> </tr> </tbody> </table>				K	1	2	3	4	5	6	B	10	2	2	1	0	3	2	EI	7	4	9	2	4	1	0	I	7	7	8	13	8	3	2	E A	0	8	7	5	9	11	7	A	0	2	0	0	2	0	5
	K	1	2	3	4	5	6																																											
B	10	2	2	1	0	3	2																																											
EI	7	4	9	2	4	1	0																																											
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A	0	2	0	0	2	0	5																																											
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B	11	3	3	5	1	1	2																																											
EI	8	4	3	4	3	0	0																																											
I	3	8	7	8	7	9	5																																											
E A	1	6	12	5	7	7	6																																											

A	0	1	1	0	2	5	1
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STRATEGY: During the 2015-2016 school year, at risk students will receive interventions to address their areas of concern. These interventions will be based on their needs in the area of English Language Arts.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
August 2016-May 2017 1. Identify at-risk students and target their literacy needs	Title 1 Teacher, Instructional Specialists, Classroom Teacher, Collaborative Teacher Groups	August 2016-May 2017 -Assess at-risk students to determine literacy needs -Analyze formative and summative assessment data for at-risk students -Identify specific literacy needs of individual students -Brainstorm intervention and accommodation strategies with Collaboration Group -Develop SMART Goals related to student's identified need	Title I: <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic Coordinator • \$53,441.25 .5 FTE Academic Coordinator • \$62,907.99 Instructional Specialists (3 x .75 each) Form C, pages 14-16 of this SPSA
August 2016-May 2017 2. Plan and implement literacy intervention plans for at-risk student	Title I Teacher, Instructional Specialists, Classroom Teacher, Collaborative Teacher Groups	August 2016-May 2017 -Select appropriate literacy intervention strategies/materials for at-risk students -Provide professional development to staff related to accommodations and interventions -implement literacy interventions to meet at-risk student's needs on a daily, weekly, and monthly basis -Develop and implement intervention rotation and workshop intervention activities within the school day to be used on a daily basis -Utilize Title I Instructional Assistants to "push-in" to designated Workshop slots to support students	Title I: <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic Coordinator • \$53,441.25 .5 FTE Academic Coordinator • \$62,907.99 Instructional Specialists (3 x .75 each) Form C, pages 14-16 of this SPSA
August 2016-May 2017 3. Conduct ongoing evaluations based on	Title I Teacher, Instructional Specialists, Classroom Teacher, Collaborative	August 2016-May 2017 -Monitor and evaluate student progress on a daily,	Title I: <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic

<p>student outcomes</p>	<p>Teacher Groups</p>	<p>weekly, and monthly basis -Adjust/re-evaluate student goals according to their progress toward stated goals</p>	<p>Coordinator</p> <ul style="list-style-type: none"> • \$53,441.25 .5 FTE Academic Coordinator • \$62,907.99 Instructional Specialists (3 x .75 each) <p>Form C, pages 14-16 of this SPSA</p>
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GOAL #2

LEA GOAL: Center JUSD students will be challenged and supported to achieve academic success in a clean, safe environment.

SCHOOL GOAL: Mathematics: For the 2016-17 school year, we will use baseline data from the CAASPP, and use formative and summative local assessments to show proficiency towards the Common Core Mathematics State Standards

What data did you use to form this goal?

- CAASPP data from 2014-2015
- CELDT data from 2014-2015
- MyMath Assessment Data
- CPM Assessment Data
- SumDog Data

What were the findings from the analysis of this data?

- CAASPP-Mathematics
- Students who met or exceeded state standards
 - 2015 then 2016
 - Grade 3: 28% 43%
 - Grade 4: 27% 26%
 - Grade 5: 23% 26%
 - Grade 6: 24% 39%

CELDT 2015-16

	K	1	2	3	4	5	6
B	10	2	2	1	0	3	2
EI	7	4	9	2	4	1	0
I	7	7	8	13	8	3	2
E A	0	8	7	5	9	11	7
A	0	2	0	0	2	0	5

CELDT 2016-17

	K	1	2	3	4	5	6
B	11	3	3	5	1	1	2
EI	8	4	3	4	3	0	0
I	3	8	7	8	7	9	5
E A	1	6	12	5	7	7	6
A	0	1	1	0	2	5	1

How will the school evaluate the progress of this goal?

Daily, weekly, monthly, and at the end of each trimester, students will be monitored and evaluated for progress toward grade level standards

Where can a budget plan of the proposed expenditures for this goal be found?

Form C, pages 14-16 of this SPSA

STRATEGY: During the 2016-2017 school year, at risk students will receive interventions to address their areas of concern. These interventions will be based on their needs in the area of Mathematics.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-May 2017 1. Identify at-risk students and target their mathematics needs</p>	<p>Title 1 Teacher, Instructional Specialists, Classroom Teacher, Collaborative Teacher Groups</p>	<p>August 2016-May 2017 -Assess at-risk students to determine mathematics needs -Analyze formative and summative assessment data for at-risk students -Identify specific mathematics needs of individual students -Brainstorm intervention and accommodation strategies with Collaboration Group -Develop SMART Goals related to student's identified need</p>	<p>Title I:</p> <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic Coordinator • \$53,441.25 .5 FTE Academic Coordinator • \$62,907.99 Instructional Specialists (3 x .75 each) <p>Form C, pages 14-16 of this SPSA</p>
<p>August 2016-May 2017 2. Plan and implement mathematics intervention plans for at-risk student</p>	<p>Title I Teacher, Instructional Specialists, Classroom Teacher, Collaborative Teacher Groups</p>	<p>August 2016-May 2017 -Select appropriate mathematics intervention strategies/materials for at-risk students -Provide professional development to staff related to accommodations and interventions -Implement mathematics interventions to meet at-risk student's needs on a daily, weekly, and monthly basis -Develop and implement intervention rotation and workshop intervention activities within the school day to be used on a daily basis -Utilize Title I Instructional Assistants to "push-in" to designated Workshop slots to support students</p>	<p>Title I:</p> <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic Coordinator • \$53,441.25 .5 FTE Academic Coordinator • \$62,907.99 Instructional Specialists (3 x .75 each) <p>Form C, pages 14-16 of this SPSA</p>
<p>August 2016-May 2017 3. Conduct ongoing evaluations based on student outcomes</p>	<p>Title I Teacher, Instructional Specialists, Classroom Teacher, Collaborative Teacher Groups</p>	<p>August 2016-May 2017 -Monitor and evaluate student progress on a daily, weekly, and monthly basis -Adjust/re-evaluate student goals according to their progress toward stated</p>	<p>Title I:</p> <ul style="list-style-type: none"> • \$51,730.54 .5 FTE Academic Coordinator • \$53,441.25 .5 FTE Academic Coordinator

		goals	<ul style="list-style-type: none">• \$62,907.99 Instructional Specialists (3 x .75 each) Form C, pages 14-16 of this SPSA
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Form A (Non-Academic Goal #1)

LEA GOAL: Center JUSD students will be engaged in their educational process and opportunities

SCHOOL GOAL: By May 2017, survey data will show a minimum of 90% of the students, parents, and staff feeling safe at school.

<p>What data did you use to form this goal? -2013-14 and 2015-16 California Healthy Kids Survey -2014-15 and 2015-16 Dudley Safe School Survey for staff, students, and parents. -Comments and testimonials of Dudley Elementary School parents, students and staff</p>	<p>What were the findings from the analysis of this data? The 2014-2015 Dudley Safe School Survey reported: -Students- 90% indicate that they feel safe at school -Parents- 79% indicate that their child feels safe at school -Staff- 86% indicate that they feel safe and secure at school</p> <p>The 2015-2016 Dudley Safe School Survey reported: -Students- 87% indicate that they feel safe at school -Parents- 94% indicate that their child feels safe at school -Staff- 86% indicate that they feel safe and secure at school</p>	<p>How will the school evaluate the progress of this goal?</p> <ul style="list-style-type: none"> This school goal will be evaluated on an annual basis as part of the SPSA evaluation process
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STRATEGIES: Dudley Classroom teachers will identify student safety issues, review current practices, and identify potential strategies or interventions to increase student safety.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-May 2017</p> <p>Classroom teachers will identify safety concerns</p>	<p>Classroom teachers, Collaborative Teacher Groups, Principal</p>	<p>-Classroom teachers will hold class meetings to identify safety concerns -Classroom teachers will share their findings with the collaborative groups and brainstorm a plan for improvement -Information will also be shared with the Principal</p>	<p>No costs associated with these events</p>
<p>August 2016-May 2017</p> <p>Staff will be trained in Positive Behavior Intervention and Supports Tier II for August 2017 implementation</p>	<p>All Staff</p>	<p>-Beginning in October 2016, a team of staff members will attend training on the PBIS system for Tier II. -PBIS team will bring information back to the rest of the staff and help set expectations and implement the program. -Tier II of PBIS will initiate in August of 2017</p>	<p>The CJUSD is providing financial support for this training</p>

<p>August 2016-May 2017</p> <p>School Counselor will continue to support the Dragon Brigade peer mediation program</p>	<p>School Counselor (0.7 FTE)</p>	<p>-School counselor will identify and train prospective peer mediators from the 5th and 6th grade classes</p> <p>-School counselor will monitor efforts of the peer mediators and provide follow-up training as needed</p> <p>-Presentations will be made in all of the classrooms, grades 1-6, to introduce the students to the Dragon Brigade and how they function</p>	<p>Title I: \$66,345.24 .7 FTE School Counselor</p> <p>Form C, pages 14-16 of this SPSA</p>
<p>August 2016-May 2017</p> <p>On-site counseling and support is available within the school day</p>	<p>School Counselor (0.7 FTE) and Child Aide (0.375 FTE)</p>	<p>-School counselor provides individual crisis support as well as small group counseling/skill building</p> <p>-Child Aide will work with children in the Dragon Pals and Toolbox programs</p>	<p>Title I: \$66,345.24 .7 FTE School Counselor \$11,033.14 .375 FTE Child Aide</p> <p>Form C, pages 14-16 of this SPSA</p>

Form A (Non-Academic Goal #2)

LEA GOAL: Center JUSD students will be engaged in and informed regarding their student's educational experience.

SCHOOL GOAL: By May 2017, survey data will show a minimum of 90% of the students, parents, and staff feel "connected" at school.

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<p>-2013-14 and 2015-16 California Healthy Kids Survey -2014-15 and 2015-16 Dudley Safe School Survey for staff, students, and parents. -Comments and testimonials of Dudley Elementary School parents, students and staff</p>	<p>The 2014-2015 Dudley Safe School Survey reported: -Students: 84% indicate that they feel that "they belong" at Dudley -Parents: 78% indicate that they are encouraged to participate in school activities -Staff: 86% indicate that they feel "valued and appreciated" at Dudley</p> <p>The 2015-2016 Dudley Safe School Survey reported: -Students: 74% indicate that they feel that "they belong" at Dudley -Parents: 91% indicate that they are encouraged to participate in school activities</p>	<p>How will the school evaluate the progress of this goal?</p> <ul style="list-style-type: none"> This school goal will be evaluated on an annual basis as part of the SPSA evaluation process

STRATEGIES: Dudley Classroom teachers will identify student safety issues, review current practices, and identify potential strategies or interventions to increase school connectedness.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>August 2016-May 2017</p> <p>Staff will reach out to families to invite them to school events/activities</p>	<p>-Classroom Teachers -Principal</p>	<p>-Classroom teachers will invite families to events/activities via email, phone, face-to-face, and/or newsletters</p> <p>-Each grade level will hold one parent evening so that families are welcomed to attend an evening event at Dudley once per month: August- Teacher Meet & Greet Ice Cream Social 8.2.16 September- October- November- 1st Grade Family Night December- Kindergarten Holiday Performance</p>	<p>No costs associated with these events</p>

		<p>January- 5th Grade Family Night February- 2nd Grade Family Night March- 4th Grade Family Night April- May- 6th Grade Family Night May- Open House 5.11.17</p> <p>-Families will be encouraged to participate in several community service projects supporting Dudley as well as groups not affiliated with Dudley: Toy Drive to support Well-Space Family Health Center Canned Food Drive to support the community pantry at Wilson C Riles Pennies for Patients</p> <p>-Families will be invited to attend community building events sponsored by our dedicated and hard-working PTA: October- Harvest Festival November- Movie Night February- Father-Daughter Dance March- Movie Night April- Jog-A-Thon and Family Fun Night</p> <p>-Classroom teachers will schedule Parent-Teacher Conferences for all families both in October and January. This provides additional opportunities to strengthen the relationship between teachers and parents.</p> <p>-The principal will use the SchoolMessenger system to send out weekly email and audio message updates to families about important calendar reminders and upcoming events</p>	
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Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 1-4

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (Itemize for each source)
For the 2016 -2017 school year, Center JUSD will offer professional development to ensure the teaching staff is highly qualified and well prepared for the grade level Common Core State Standards, and the needs of all students	August 2016 to May 2017	Staff Development opportunities in the following areas will be offered to teachers: -Curriculum delivery -Research based instructional strategies -Technology assistance -Behavior management -Data disaggregation -EL support/strategies -Collaboration	K-12 Curriculum Coordinator \$120,987.52	35% Title I 65% General Fund

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-School and Summer School programs funded by categorical programs
- Data analysis services, software, and training for assessment of student progress

Centralized services do not include administrative costs.

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

² List the date an action will be taken, or will begin, and the date it will be completed.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility) with information available at <http://www.cde.ca.gov/fq/ac/co/documents/sbx34budgetflex.doc>.

Of the four following options, please select the one that describes this school site:

- This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input type="checkbox"/> California School Age Families Education (Carryover only) Purpose: Assist expectant and parenting students to succeed in school	\$32,790,577 (D)	<input type="checkbox"/>
<input type="checkbox"/> Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only) Purpose: Help educationally disadvantaged students succeed in the regular program	\$4,132,390 (D)	<input type="checkbox"/>
<input type="checkbox"/> Economic Impact Aid/Limited-English Proficient (EIA-LEP) (Carryover only) Purpose: Develop fluency in English and academic proficiency of English learners	\$1,451,405 (D)	<input type="checkbox"/>
<input type="checkbox"/> Peer Assistance and Review (Carryover only) Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>

<input type="checkbox"/>	Professional Development Block Grant (Carryover only) Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	Quality Education Investment Act (QEIA) Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	School and Library Improvement Program Block Grant (Carryover only) Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	School Safety and Violence Prevention Act (Carryover only) Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	Tobacco-Use Prevention Education Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
<input type="checkbox"/>	List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.) Lottery	\$57,686 (School)	<input type="checkbox"/>

Total amount of state categorical funds allocated to this school \$57,686

Federal Programs		Allocation	Consolidated in the SWP
<input type="checkbox"/>	Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$254,790 (school)	<input type="checkbox"/>
<input type="checkbox"/>	Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$2,439 (School)	<input type="checkbox"/>
<input type="checkbox"/>	For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)	\$ 93,492 (District)	<input type="checkbox"/>
<input type="checkbox"/>	Title II, Part A: Improving Teacher Quality Purpose: Improve and increase the number of highly qualified teachers and principals	\$118,687 (District)	<input type="checkbox"/>

<input type="checkbox"/>	Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$63,822 (District)	Title III funds may not be consolidated as part of a SWP ³
<input type="checkbox"/>	Title VI, Part B: Rural Education Achievement Program Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$	<input type="checkbox"/>
<input type="checkbox"/>	For School Improvement Schools only: School Improvement Grant (SIG) Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$ 147,649	
Total amount of state and federal categorical funds allocated to this school		\$ 169,279	

Note: Other Title I-supported activities that are not shown on this page may be included in the SPSA Action Plan.

³ Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.⁴ The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Steven Jackson	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kim Kelly	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
Leah Dean	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Venessa Mason	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Tracie Meloy	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Laurel Stoifus	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Vanessa Andrade	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Kyle Moore-Purdy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Denise Reason	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Christy Waggoner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Jennifer Williams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Numbers of members in each category	1	4	1	5

⁴ EC Section 52852

Form E: Recommendations and Assurances

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

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

- | | |
|--|-----------|
| <input type="checkbox"/> State Compensatory Education Advisory Committee | Signature |
| <input type="checkbox"/> English Learner Advisory Committee | Signature |
| <input type="checkbox"/> Special Education Advisory Committee | Signature |
| <input type="checkbox"/> Gifted and Talented Education Advisory Committee | Signature |
| <input type="checkbox"/> District/School Liaison Team for schools in Program Improvement | Signature |
| <input type="checkbox"/> Compensatory Education Advisory Committee | Signature |
| <input type="checkbox"/> Departmental Advisory Committee (secondary) | Signature |
| <input type="checkbox"/> Other committees established by the school or district (list) | Signature |

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: .

Attested:

Steve Jackson
Typed name of School Principal

Laurel Stolfus
Typed name of SSC Chairperson


Signature of School Principal


Signature of SSC Chairperson

12/2/16
Date

12/2/16
Date

Form G: Single Plan for Student Achievement Annual Evaluation

Pursuant to California *Education Code* Section 64001(g), the School Site Council (SSC) must evaluate at least annually the effectiveness of planned activities. In the cycle of continuous improvement of student performance, evaluation of the results of goals will provide data to inform and guide subsequent plans.

Annual evaluation by the SSC and local educational agency (LEA) is a critical part of the continuous cycle of improvement for a school. Furthermore, it is an integral component of the Compensatory Education (CE) Federal Program Monitoring (FPM) review process for Single Plan for Student Achievements (SPSAs). During an FPM review, the SSC and LEA must be able to provide evidence of the evaluation process to determine if the needs of students are being met by the strategies described in the SPSA.

The SPSA annual evaluation may be a summary description of the school's progress toward implementation of the strategies and actions in the SPSA. The report may also include a data analysis of the school's progress towards its student achievement goals based on local, state, or national assessment data.

During the evaluation process, it is important for the SSC and LEA to exercise caution about jumping to conclusions about the effectiveness or non-effectiveness of specific activities and programs without examining the underlying causes. The SSC and LEA should consider all relevant factors when evaluating the plan, such as the degree of implementation, student enrollment changes, and health and safety issues.

SUMMARY NARRATIVE FOR SPSA ANNUAL EVALUATION 2015-2016

Our SPSA from 2015-2016 focused on 2 main priorities. The first being academic achievement of all our students. Our first two goals were to look at the percentage of students earning Meets or Exceeds Standards in English and then in Math. Below is our data for each of the goals.

ACADEMIC GOAL: #1 Increase the percentage of students earning Meets or Exceeds Standards on the CAASPP in English Language Arts the 2015-2016 school year.

CAASPP-English Language Arts

- Students who met or exceeded state standards
 - 2015 then 2016
- Grade 3: 24% 30%
- Grade 4: 41% 40%
- Grade 5: 51% 38%
- Grade 6: 47% 54%

ACADEMIC GOAL: #2 Increase the percentage of students earning Meets or Exceeds Standards on the CAASPP in Mathematics the 2015-2016 school year.

CAASPP-English Language Arts

- Students who met or exceeded state standards
 - 2015 then 2016
- Grade 3: 28% 43%
- Grade 4: 27% 26%
- Grade 5: 23% 26%
- Grade 6: 24% 39%

Based on this data, we came close to meeting our goal on the current plan. The major expenditures for these goals was staff. It seems all our actions support the success of our students. We also had push-in and pull-out support through instructional specialists and teachers that assisted students in English Language Arts. Moving forward into the current year's plan adjustments could be made to add more "push-in" support.

The second priority being on our school's climate and participation. Below is our data for each of those goals.

NON-ACADEMIC GOAL:#1 By May of the 2015-2016 school year, survey data will show that 90% of reporting staff, parents and students feeling safe at school

The 2014-2015 Dudley Safe School Survey reported:

- Students: 84% indicate that they feel that "they belong" at Dudley
- Parents: 78% indicate that they are encouraged to participate in school activities
- Staff: 86% indicate that they feel "valued and appreciated" at Dudley

The 2015-2016 Dudley Safe School Survey reported:

- Students: 74% indicate that they feel that "they belong" at Dudley
- Parents: 91% indicate that they are encouraged to participate in school activities

NON-ACADEMIC GOAL: #2 By May of the 2015-2016 school year, survey data will show that 90% of reporting staff, parents and students feeling they belong to our school

The 2014-2015 Dudley Safe School Survey reported:

- Students: 84% indicate that they feel that "they belong" at Dudley
- Parents: 78% indicate that they are encouraged to participate in school activities
- Staff: 86% indicate that they feel "valued and appreciated" at Dudley

The 2015-2016 Dudley Safe School Survey reported:

- Students: 74% indicate that they feel that "they belong" at Dudley
- Parents: 91% indicate that they are encouraged to participate in school activities

It seems we also met each of these goals. By using actions such as identifying concerns through the safety team, allowing more clubs after school, inviting families to more events like parent conferences, we seemed to successful make students, staff, and the community feel more involved.

Center Joint Unified School District

AGENDA REQUEST FOR:		
Dept./Site: Facilities & Operations Department		
To:	Board of Trustees	Action Item <u> X </u>
Date:	December 14, 2016	Information Item <u> </u>
From:	Craig Deason, Assist. Supt.	# Attached Pages <u> 2 </u>
Assist. Supt. Initials:	<u> CD </u>	

<p>SUBJECT: Contractor Change Order #1 to the Contract By and Between Pacific Power & Systems, Inc., Contractor, and Center Joint Unified School District</p> <p>This change order to the contract by and between Pacific Power & Systems, Inc., and Center Joint Unified School District provides for credit to CJUSD in the amount of \$6,361.30.</p> <p>RECOMMENDATION: That the Board of Trustees approves Change Order #1 to contract by and between Pacific Power & Systems, Inc., and Center Joint Unified School District for the Proposition 39 Funded Energy Efficiency and Conservation Lighting Project.</p>
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CONSENT AGENDA

Board Meeting:
December 14, 2016

TO: Board of Trustees
FROM: Scott Loehr
SUBJECT: CHANGE ORDER #1 – Pacific Power & Systems, Inc.

**PROPOSITION 39 FUNDED ENERGY EFFICIENCY and
CONSERVATION LIGHTING PROJECT (Bid Package #16-05)**

SUPPORT INFORMATION:

The Center High School – Proposition 39 Funded Energy Efficiency and Conservation Lighting Project was awarded to Pacific Power & Systems, Inc., at the District's September 21, 2016 Board meeting.

**Proposition 39 Funded Energy Efficiency and Conservation Lighting Project
Changer Order Summary and Resons Log**

PCO #	T&M #	Description	Reason	Amount
001	1	Replace damaged ceiling tiles furnished by District in 200 Science Building on 10/3/16.	Owner Requested	\$806.47
002	2	Replace damaged light fixture 2x4 lenses in 200 Science and 800 Buildings on 10/4/16.	Owner Requested	\$233.66
003	3	Replace damaged ceiling tiles furnished by District in 800 Classroom Wing on 10/4/16.	Owner Requested	\$201.62
004	4	Exchange/install (9) Wattstoper DSW-301-W for (9) DSW-302-W occupancy sensor wall switches.	Design Change	\$504.30
005	5	Furnish and install (2) new LED Drivers in 4-lamp fixtures.	Design Change	\$128.80
006	N/A	Credit for 2-Pin 13 Watt lamps in 200 Science Building recessed can fixtures.	Design Change	(\$3,238.15)
007	N/A	Credit the Original Contract Allowance Amount back to the Center USD.	Owner Requested	-\$5,000.00
		Total of Changes <-9.7%>		(\$6,361.30)

The contractor has met the requirements set forth in the Construction Documents and the Work has been completed to the satisfaction of the Superintendent.

Upon approval by the Board, the Superintendent shall execute Change Order #1.

FISCAL IMPLICATION:

None – Credit of \$6,361.30.

RECOMMENDED ACTION:

Approve Change Order #1 for Pacific Power & Systems, Inc., for the Center High School – Proposition 39 Funded Energy Efficiency and Conservation Lighting Project.

*Change Order #1 Approval
Pacific Power & Systems, Inc.
Board Meeting
December 14, 2016*



Center Joint Unified School District
 8408 Watt Avenue, Antelope, CA 95843
 (916) 338-8400 Office (916) 338-8411 Fax

CHANGE ORDER

Project: Proposition 39 Funded Energy Architect: N/A **Date:** 11/10/2016
 Efficiency and Conservation Lighting Project
Bid Pkg#: 18-05

Contractor: Pacific Power & Systems, Inc. **DSA App:** N/A **Change Order #:** 01
Budget Code: 6230 **OPSC No:** N/A **P.O. #:** N/A

DESCRIPTION OF CHANGE:

You are hereby authorized to make the following changes relative to your work on the Project located at:

PCO #	Daily Work Report #	SUMMARY DESCRIPTION	TIME	AMOUNT
001	1	Replace damaged ceiling tiles furnished by District in 200 Science Building on 10/3/16.	0	\$ 808.47
002	2	Replace damaged light fixture 2x4 lenses in 200 Science and 800 Buildings on 10/4/16.	0	\$ 233.66
003	3	Replace damaged ceiling tiles furnished by District in 800 Classroom Wing on 10/4/16.	0	\$ 201.62
004	4	Exchange/Install (9) Wattstoper DSW-301-W for (9) DSW-302-W occupancy sensor wall switches.	0	\$ 504.30
005	5	Furnish and install (2) new LED Drivers in 4-lamp fixtures.	0	\$ 128.80
006	N/A	Credit for 2-Pin 13 Watt lamps in 200 Science Building recessed can fixtures.	0	\$ (3,238.15)
007	N/A	Credit the Original Contract Allowance Amount back to the Center USD.	0	\$ (5,000.00)
TOTALS:			0	\$ (6,361.30)

For final settlement between Contractor and Owner of all real claims including, but not limited to, the following:

Original contract amount	\$ 65,800.00
Previous change orders	\$ -
Contract amount prior to this change order	\$ 65,800.00
Amount of this change order	\$ (6,361.30)
NEW CONTRACT AMOUNT Including this change order	\$ 59,438.70

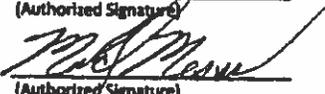
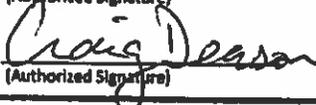
Contract time will be changed by: **Decreasing 0 Calendar days**
 Original Date of Construction Completion: 17-Oct-16
DATE OF CONSTRUCTION COMPLETION AS OF THIS CHANGE ORDER: 7-Oct-16

Acceptance of this Change Order constitutes an agreement between the District and Contractor, and the work is to be performed subject to the same terms and conditions as are contained in the original Contract with Contractor and for work on the above-mentioned project.

Acceptance of this Change Order constitutes acceptance of the Change Order as full and complete satisfaction of any direct or indirect additional costs incurred by Contractor in connection with performance of the change work.

It is understood that the work shall be performed in accordance with the revised Plans and Specifications enumerated above or in accordance with the original Plans and Specifications supplemented by the instructions stated herein.

Not valid until signed by the Architect, Contractor, Owner, and Owner's Representative

Issued by the Owners Representative	 (Authorized Signature)	Mark Rosson (Printed Name)	Date: 10/26/16
Reviewed by Architect/Engineer	N/A (Authorized Signature)	N/A (Printed Name)	Date: N/A
Agreement by Contractor	 (Authorized Signature)	Mike Messer (Printed Name)	Date: 11/11/2016
Approved by Owner	 (Authorized Signature)	Craig Deason (Printed Name)	Date: 11/14/16

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Facilities & Operations Department	
To:	Board of Trustees	Action Item <u> X </u>
Date:	December 14, 2016	Information Item <u> </u>
From:	Craig Deason, Assist. Supt.	# Attached Pages <u> 2 </u>
Assist. Supt. Initials:	<u> CD </u>	

SUBJECT:	Scope & Fee Proposal for Preliminary Concept Studies Exterior Beautification at W. C. Riles Middle School
<p>Facilities & Operations would like to accept a proposal from Nacht & Lewis Architects to provide professional design services that would identify and offer solutions for exterior aesthetic improvements at W. C. Riles Middle School.</p>	
<p>RECOMMENDATION: That the Board of Trustees approves the proposal from Nacht & Lewis Architects to provide professional design services that would identify and offer solutions for exterior aesthetic improvements at W. C. Riles Middle School.</p>	

CONSENT AGENDA

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November 16, 2016

Craig Deason
Assistant Superintendent, Facilities & Operations
Center Joint Unified School District
8408 Watt Ave.
Antelope, CA 95843-9116

**Re: Scope & Fee Proposal for Preliminary Concept Studies
Exterior Beautification at W.C. Riles Middle School**

Dear Craig,

Nacht & Lewis Architects (N&L) is pleased to continue to serve the Center Joint Unified School District (CJUSD/District) and submit this scope and fee proposal for preliminary concept studies for exterior aesthetic improvements at W.C. Riles Middle School. Following our review of the campus with you, Superintendent Scott Loehr and Board President Delrae Pope, we understand the project to be as follows:

Project Understanding:

1. Provide professional design services to identify options to improve the exterior aesthetic of Riles M.S. The buildings are massive and unadorned. General criticism from the public is that the campus is very institutional appearing.
2. Provide a study to explore a variety of options that can be implemented over time as funding becomes available. Prepare graphics renderings to represent these improvements and provide a rough order of magnitude cost estimate.

Scope of A/E Services:

1. Visit the site and discuss the intended program and opportunities with interested stakeholders.
2. Explore and define realistic improvement opportunities including low cost paint upgrades to more costly architectural elements, shade structures and landscape upgrades which respond to defined deficiencies.
3. Construct computer model of the campus and prepare graphic renderings identifying the improvement opportunities.
4. Rank the opportunities into categories or individual projects with rough order of magnitude costs to allow the District to pick-and-choose projects at their discretion.
5. Prepare electronic PDF and hard-copy printed graphics depicting the improvement opportunities.

Exclusions & Assumptions:

1. District to provide any available AutoCAD or other electronic drawings of the existing site and building plans. Having these drawings will facilitate the construction of a 3-D REVIT model of the campus.
2. The computer model will be limited in detail to building massing, window and door openings and materials. Model will not be overly detailed but will be developed enough to depict paint color options as well as site and building accessory upgrades.
3. Study is limited to exterior building surfaces and site components.

4. Cost estimate will be a rough order of magnitude estimate only and not a detailed breakdown. The estimate will help identify the estimated costs for each improvement category for use by the District in identifying project phasing.
5. This proposal does not include construction documents, detailing or specifications suitable for adequate bidding and implementation of any of the project elements. This is a study only.

Deliverables:

1. Three or four graphic boards approximately 30"x40" depicting the campus from various viewpoints with all the proposed improvements illustrated and identified with text.
2. One set of hardcopy printed and mounted presentation boards and one electronic PDF of each board.
3. One initial site review meeting and one follow-up meeting to present options to interested stakeholders. Revisions will be made from this follow-up meeting prior to submittal of final graphics.

Schedule:

Nacht & Lewis can provide these services as follows:

Initial site visit	completed
Generate REVIT model	1 week from notice to proceed
Generate Options/Costs	2 weeks
Review Options w/ District	1 week
Prepare Final Graphics	1 week

Construction Budget:

A total project budget or construction budget has not been provided. Fees outlined herein reflect the actual work effort to complete the work of this study.

Fee Proposal:

Nacht & Lewis proposes providing this work as a lump sum fee of \$6,950 inclusive of all normal reimbursable expenses and deliverables indicated in this proposal. These fees will be billed on a monthly percent completion basis.

Please review and if you have any questions, please feel free to give me a call. If you feel this proposal can be used as or formal agreement than please indicated by signing below.

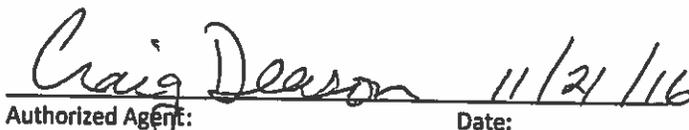
Sincerely,

NACHT & LEWIS



Brian J. Maytum, AIA, LEED AP
Principal/Vice President

Accepted by:



Authorized Agent:
Center Joint Unified School District

Date:

Center Joint Unified School District

AGENDA REQUEST FOR:		
Dept./Site: Facilities & Operations Department		
To:	Board of Trustees	Action Item _____
Date:	December 14, 2016	Information Item <u>X</u>
From:	Craig Deason, Assist. Supt.	# Attached Pages <u>2</u>
Assist. Supt. Initials:	<u>CD</u>	

SUBJECT:	Amendment 1 to CCTR-6182, Local Agreement for Child Development Services
<p>The CCTR-6182 is being amended to reflect an increase in the Maximum Reimbursable Amount (MRA) from \$647,821.00 to \$681,096.00 and an increase in the minimum Child Days of Enrollment (CDE) from 16,919.0 to 16,943.00. The Maximum Rate per child day of enrollment payable shall be amended by deleting Previous Rate of \$38.29 and inserting Blended Rate of \$40.20.</p>	

CONSENT AGENDA

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CALIFORNIA DEPARTMENT OF EDUCATION
 1430 N Street
 Sacramento, CA 95814-5901

F.Y. 16-17

Amendment 01

LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES
 Budget Act/Rate Increase

DATE: July 01, 2016
 CONTRACT NUMBER: CCTR-6182
 PROGRAM TYPE: GENERAL CHILD CARE & DEV PROGRAMS
 PROJECT NUMBER: 34-7397-00-6

CONTRACTOR'S NAME: CENTER JOINT UNIFIED SCHOOL DISTRICT

This agreement with the State of California dated July 01, 2016 designated as number CCTR-6182 shall be amended in the following particulars but no others:

The Maximum Reimbursable Amount (MRA) payable pursuant to the provisions of this agreement shall be amended by deleting reference to \$647,821.00 and inserting \$681,096.00 in place thereof.

The Maximum Rate per child day of enrollment payable pursuant to the provisions of this agreement shall be amended by deleting reference to the Previous Rate of \$38.29 and inserting the Blended Rate of \$40.20 in place thereof.

The Blended Rate is an average of the Previous Rate and the Previous Rate increased by ten percent. This increase represents the ten percent increase to the Standard Reimbursement Rate, which is effective January 1, 2017, pursuant to the Budget Act of 2016.

SERVICE REQUIREMENTS

The minimum Child Days of Enrollment (CDE) Requirement shall be amended by deleting reference to 16,919.0 and inserting 16,943.0 in place thereof.

Minimum Days of Operation (MDO) Requirement shall be 250. (No change)

EXCEPT AS AMENDED HEREIN all terms and conditions of the original agreement shall remain unchanged and in full force and effect.

STATE OF CALIFORNIA		CONTRACTOR				
BY (AUTHORIZED SIGNATURE)		BY (AUTHORIZED SIGNATURE)				
PRINTED NAME OF PERSON SIGNING Sueshil Chandra, Manager		PRINTED NAME AND TITLE OF PERSON SIGNING Scott Loehr, Superintendent				
TITLE Contracts, Purchasing and Conference Services		ADDRESS 8408 Watt Ave., Antelope, CA 95843				
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 33,275	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE		Department of General Services use only		
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 647,821	(OPTIONAL USE) See Attached					
TOTAL AMOUNT ENCUMBERED TO DATE \$ 681,096	ITEM See Attached	CHAPTER	STATUTE			FISCAL YEAR
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702					
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.			
SIGNATURE OF ACCOUNTING OFFICER See Attached		DATE				

CONTRACTOR'S NAME: CENTER JOINT UNIFIED SCHOOL DISTRICT

CONTRACT NUMBER: CCTR-6182

Amendment 01

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 0	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 193,643	(OPTIONAL USE)0656 13609-7397	FC# 93.596	PC# 000321	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 193,643	ITEM 30.10.020.001 6100-194-0890	CHAPTER 23	STATUTE 2016	FISCAL YEAR 2016-2017
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 0	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 88,945	(OPTIONAL USE)0656 15136-7397	FC# 93.575	PC# 000324	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 88,945	ITEM 30.10.020.001 6100-194-0890	CHAPTER 23	STATUTE 2016	FISCAL YEAR 2016-2017
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 33,275	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General		
PRIOR AMOUNT ENCUMBERED \$ 365,233	(OPTIONAL USE)0656 23254-7397			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 398,508	ITEM 30.10.020.001 6100-194-0001	CHAPTER 23	STATUTE 2016	FISCAL YEAR 2016-2017
	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590			

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.	T.B.A. NO.	B.R. NO.
	SIGNATURE OF ACCOUNTING OFFICER	

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept. /Site: Business Department

Date: 12/04/2016

Action Item

To: Board of Trustees

Information Item

From: Lisa Coronado

Attached Page 1

SUBJECT:

**APPROVAL OF CENTER JOINT UNIFIED SCHOOL DISTRICT
PAYROLL ORDERS**

The Governing board is asked to approve the attached payroll Orders for July 2016 through November 2016.

RECOMMENDATION: That the CJUSD Board of Trustees approve the District Payroll Orders for July 2016 through November 2016.

CONSENT AGENDA

DISTRICT PAYROLL-SUMMARIZED FOR FISCAL YEAR ENDING JUNE 30,2017

	REGULAR	VARIABLE	SPECIAL	TOTAL PAYROLL	#OF TRANSACTIONS
JULY	\$ 981,000.75	\$ 64,821.20		\$ 1,045,821.95	271
AUG	\$ 2,503,675.78	\$ 114,671.61		\$ 2,618,347.39	835
SEPT	\$ 2,505,464.56	\$ 172,109.94		\$ 2,677,574.50	898
OCT	\$ 2,512,641.69	\$ 100,957.20		\$ 2,613,598.89	747
NOV	\$ 2,501,919.04	\$ 158,813.53		\$ 2,660,732.57	814
DEC				\$ -	
2-Jan				\$ -	
JAN				\$ -	
FEB				\$ -	
MARCH				\$ -	
APRIL				\$ -	
MAY				\$ -	
JUNE				\$ -	
SPECIAL				\$ -	

\$ 11,004,701.82	\$ 611,373.48	\$ -	\$ 11,616,075.30	3565
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Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: Business Department

Date: November, 2016

To: Board of Trustees

From: Lisa Coronado

Action Item

Information Item

Attached Pages 49

SUBJECT: Supplemental Agenda – Commercial Warrant Registers

November 3, 2016 \$259,400.40, November 9, 2016 \$229,092.70,
November 17, 2016 \$669,995.00

The commercial warrant payments to vendors totals
\$ 1,158,488.10

RECOMMENDATION: That the CJUSD Board of Trustees approve the
Supplemental Agenda – Vendor Warrants as
presented

CONSENT AGENDA

Batch status: A All

From batch: 0024

To batch: 0024

Include Revolving Cash: Y

Include Address: N

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 1
<< Open >>

Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP	Account num	Liq Amt	Net Amount

019486/00	4IMPRINT INC							
1060	PO-170912	11/03/2016 12809678		1	01-0000-0-5800-106-0000-8110-007-000	NN F	740.08	740.08
TOTAL PAYMENT AMOUNT							740.08 *	740.08
010669/00	ALHAMBRA & SIERRA SPRINGS							
17	PO-170016	11/03/2016 27053384782453		1	01-8150-0-4300-106-0000-8110-007-000	NN P	100.46	100.46
61	PO-170059	11/03/2016 4781257102016		1	01-0000-0-4300-112-0000-3600-007-000	NN P	42.02	42.02
474	PO-170417	11/03/2016 4780794102016		1	01-0000-0-4300-110-0000-7200-004-000	NN P	36.03	36.03
579	PO-170502	11/03/2016 4781839102016		1	01-0000-0-4300-475-3200-2700-015-000	NN P	36.03	36.03
TOTAL PAYMENT AMOUNT							214.54 *	214.54
019210/00	ANDREWS, JULIE							
1203	PO-171030	11/03/2016 MILEAGE		1	01-3010-0-5200-371-1110-1000-012-916	NN F	55.08	55.08
TOTAL PAYMENT AMOUNT							55.08 *	55.08
018131/00	APTOS HIGH SCHOOL							
1259	PO-171080	11/03/2016 CLASSIC12/27-28		1	01-0000-0-5800-472-1110-4200-014-817	NN F	325.00	325.00
TOTAL PAYMENT AMOUNT							325.00 *	325.00
010400/00	AT&T							
521	PO-170445	11/03/2016 24813481008413		1	01-0000-0-5930-106-0000-8110-007-000	NN P	9.40	9.40
TOTAL PAYMENT AMOUNT							9.40 *	9.40
022222/00	BEENTJES, TONIA							
1209	PO-171035	11/03/2016 REIMB REGIST		1	01-6500-0-5200-102-5001-2700-002-000	NN F	350.00	350.00
TOTAL PAYMENT AMOUNT							350.00 *	350.00
016149/00	BENNETT, JANET							
1238	PO-171065	11/03/2016 REIMB		1	01-6382-0-4300-472-1110-1000-014-000	NN F	21.69	21.69
TOTAL PAYMENT AMOUNT							21.69 *	21.69

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 2
<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		

014102/00	BETTINA LOZIER							
1172 PO-171016	11/03/2016	MILEAGE		1 01-5630-0-5800-601-1421-1000-017-000	NN F		23.33	23.33
				TOTAL PAYMENT AMOUNT		23.33 *		23.33
014789/00	BISHO, VERNON							
1212 PO-171045	11/03/2016	REIMB MILEAGE -TOLL		1 01-6385-0-5200-472-1110-1000-014-000	NN F		69.74	69.74
				TOTAL PAYMENT AMOUNT		69.74 *		69.74
016540/00	BLOCK AND COMPANY INC							
1142 PO-170973	11/03/2016	14450106		1 01-0000-0-4300-105-0000-7200-005-000	NN F		210.49	226.09
				TOTAL PAYMENT AMOUNT		226.09 *		226.09
016216/00	BORASI, CHRIS							
1233 PO-171056	11/03/2016	REIMB-REGIST		1 01-0000-0-5200-371-0000-2700-012-000	NN F		215.00	215.00
				TOTAL PAYMENT AMOUNT		215.00 *		215.00
022597/00	BSN SPORTS							
1140 PO-170972	11/03/2016	98378607		1 01-0000-0-4300-472-1550-1000-014-000	NN P		128.72	128.72
				TOTAL PAYMENT AMOUNT		128.72 *		128.72
010340/00	CA DEPT OF JUSTICE							
477 PO-170420	11/03/2016	191063		1 01-0000-0-5800-110-0000-7200-004-000	NN P		418.00	418.00
				TOTAL PAYMENT AMOUNT		418.00 *		418.00
022585/00	CAL ACOUSTIC INTERIORS INC							
228 PO-170204	11/03/2016	990098		1 01-0370-0-5800-115-0000-7700-007-000	NN P		8,520.00	8,520.00
228 PO-170204	11/03/2016	990099		1 01-0370-0-5800-115-0000-7700-007-000	NN F		8,520.00	8,520.00
				TOTAL PAYMENT AMOUNT		17,040.00 *		17,040.00

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 3
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Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num SIT GOAL FUNC RES DEP T9MP	Account num	Liq Amt	Net Amount
021036/00	CCHAT CENTER							
1223 PO-171049	11/03/2016	CENTEMS8-6		1 01-6500-0-5800-102-5750-1180-002-000 NN P			277.12	277.12
				TOTAL PAYMENT AMOUNT	277.12 *			277.12
016261/00	CEBULA RN, GAIL							
1211 PO-171037	11/03/2016	AUG		1 01-0000-0-5210-102-0000-3140-003-000 NN P			60.05	60.05
				TOTAL PAYMENT AMOUNT	60.05 *			60.05
015768/00	CHAMBERLAIN, JOE MATTHEW							
1214 PO-171046	11/03/2016	REIMB MILEAGE-TOLL		1 01-6385-0-5200-472-1110-1000-014-000 NN F			69.74	69.74
				TOTAL PAYMENT AMOUNT	69.74 *			69.74
019987/00	COLFAX HIGH SCHOOL							
1260 PO-171081	11/03/2016	JV TOURN		1 01-0000-0-5800-472-1110-4200-014-804 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT	300.00 *			300.00
017619/00	COLLEGIATE DESIGNS INC							
1009 PO-170868	11/03/2016	092616SPIN		1 01-0000-0-5800-240-0000-2700-011-777 YN F			2,996.41	2,774.45
				TOTAL PAYMENT AMOUNT	2,774.45 *			2,774.45
				TOTAL USE TAX AMOUNT	221.96			
018527/00	CONTI CORPORATION							
CL-168032	11/03/2016	T16-009		01-0000-0-5800-472-0000-8110-007-990 NN			26,294.50	60,917.53
				TOTAL PAYMENT AMOUNT	60,917.53 *			60,917.53
014524/00	CONTINENTAL ATHLETIC							
1108 PO-171057	11/03/2016	0087214-IN		1 01-0000-0-5800-472-1110-4200-014-909 NN F			6,811.23	6,811.23
				TOTAL PAYMENT AMOUNT	6,811.23 *			6,811.23

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 4
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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
017386/00	CORDOVA HIGH SCHOOL							
1251 PO-171074	11/03/2016	CHRISTMAS CLASSIC		1 01-0000-0-5800-472-1110-4200-014-804 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
016285/00	COSUMNES OAKS HIGH SCHOOL							
1236 PO-171063	11/03/2016	TOURN FEE		1 01-0000-0-5800-472-1110-4200-014-804 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
015735/00	COUNTY OF SACRAMENTO							
44 PO-170043	11/03/2016	19051		1 01-8150-0-5800-106-0000-8110-007-000 NN P			25.00	25.00
				TOTAL PAYMENT AMOUNT		25.00 *		25.00
010236/00	CREATIVE BUS SALES							
68 PO-170066	11/03/2016	8017911		1 01-0000-0-4300-112-0000-3600-007-000 NN P			134.49	134.49
				TOTAL PAYMENT AMOUNT		134.49 *		134.49
021797/00	D3 SPORTS INC							
1191 PO-171013	11/03/2016	25037		1 01-0000-0-5800-112-0000-3600-007-000 NN F			211.68	211.68
				TOTAL PAYMENT AMOUNT		211.68 *		211.68
019943/00	DOCUMENT TRACKING SERVICES							
1230 PO-171054	11/03/2016	1230		1 01-0000-0-5800-103-0000-2110-003-000 NN F			6.21	6.21
				TOTAL PAYMENT AMOUNT		6.21 *		6.21
017938/00	EL DORADO HIGH SCHOOL							
1237 PO-171064	11/03/2016	GIRLS TOURN		1 01-0000-0-5800-472-1110-4200-014-805 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
021939/00	ENTEK CONSULTING GROUP INC							
233 PO-170209	11/03/2016	16/0330		1 01-8150-0-5800-106-0000-8110-007-000 NN F			350.00	350.00
238 PO-170212	11/03/2016	16/0329		1 01-8150-0-5800-106-0000-8110-007-000 NN F			200.00	200.00
				TOTAL PAYMENT AMOUNT		550.00 *		550.00

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 5
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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				

010592/00	EWING IRRIGATION PRODUCTS							
1224 PO-171050	11/03/2016	2408388		1 01-0000-0-4300-106-0000-8110-007-000 NN P			388.75	388.75
				TOTAL PAYMENT AMOUNT	388.75 *			388.75
017724/00	FOOTHILL HIGH SCHOOL							
1246 PO-171070	11/03/2016	TIM BROWN TOURN		1 01-0000-0-5800-472-1110-4200-014-817 NN F			275.00	275.00
				TOTAL PAYMENT AMOUNT	275.00 *			275.00
019704/00	FRISCH, JOYCE							
1225 PO-171051	11/03/2016	REIMB REFRESHMENTS		1 01-0000-0-4300-371-0000-2700-012-000 NN F			124.17	124.17
				TOTAL PAYMENT AMOUNT	124.17 *			124.17
016986/00	GAINES, CHARMAINE							
1226 PO-171059	11/03/2016	OCT MILEAGE		1 01-5630-0-5800-601-1421-1000-017-000 NN F			273.02	273.02
				TOTAL PAYMENT AMOUNT	273.02 *			273.02
022347/00	GIVE SOMETHING BACK							
1056 PO-170905	11/03/2016	IN-0553672		1 01-0000-0-4300-475-3200-2700-015-000 NN P			99.34	99.34
1056 PO-170905	11/03/2016	IN-0552524		1 01-0000-0-4300-475-3200-2700-015-000 NN F			60.10	60.09
1121 PO-170956	11/03/2016	IN-0555742		1 01-6500-0-4300-102-5770-1110-002-000 NN F			10.47	10.47
1115 PO-170969	11/03/2016	IN-0556760		1 01-0000-0-4300-472-0000-2700-014-000 NN F			60.46	60.46
				TOTAL PAYMENT AMOUNT	230.36 *			230.36
015040/00	GRIMES, DAVID							
1173 PO-171017	11/03/2016	REIMB LUNCH		1 01-0000-0-4300-110-0000-7200-004-000 NN F			66.92	66.92
1193 PO-171021	11/03/2016	REIMB CASE		1 01-0000-0-4300-110-0000-7200-004-000 NN F			38.65	38.65
				TOTAL PAYMENT AMOUNT	105.57 *			105.57
017002/00	HOME DEPOT CREDIT SERVICES							
434 PO-170380	11/03/2016	6035322649033119		1 01-6382-0-4300-472-1110-1000-014-000 NN P			230.25	230.25
				TOTAL PAYMENT AMOUNT	230.25 *			230.25

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

J15436 APY500 H.02.05 11/03/16 PAGE 6
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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE	SIT GOAL FUNC	RES DEP T9MP		

016315/00	INTRA DATA							
1061 PO-170913	11/03/2016	200854		1 01-0000-0-5800-236-1110-1000-009-000	NN F		618.00	618.00
				TOTAL PAYMENT AMOUNT	618.00 *			618.00
021928/00	LAKESHORE LEARNING MATERIALS							
1120 PO-170955	11/03/2016	1902281016		1 01-6500-0-4300-102-5770-1110-002-000	NN F		107.86	105.71
				TOTAL PAYMENT AMOUNT	105.71 *			105.71
021636/00	LAMINATING AND BINDING							
1083 PO-170933	11/03/2016	111584		1 01-0000-0-4300-472-0000-2700-014-000	NN F		161.98	167.60
				TOTAL PAYMENT AMOUNT	167.60 *			167.60
018923/00	LARMER VIRGEN, JENNIFER							
1229 PO-171053	11/03/2016	SEPT 13-15		1 01-0000-0-5210-103-1110-1004-003-000	NN P		4.54	4.54
1229 PO-171053	11/03/2016	SEPT-OCT		1 01-0000-0-5210-103-1110-1004-003-000	NN P		13.61	13.61
				TOTAL PAYMENT AMOUNT	18.15 *			18.15
017726/00	LOS ANGELES FREIGHTLINER							
889 PO-170772	11/03/2016	BN82315		1 01-0000-0-4300-112-0000-3600-007-000	NN P		253.65	253.65
				TOTAL PAYMENT AMOUNT	253.65 *			253.65
017727/00	MASON L. DONALDSON							
1190 PO-171020	11/03/2016	#14		1 01-0000-0-6290-472-0000-8110-007-990	NY F		1,160.00	1,160.00
1190 PO-171020	11/03/2016	#14		2 01-6230-0-6290-472-0000-8500-007-000	NY F		1,160.00	1,160.00
				TOTAL PAYMENT AMOUNT	2,320.00 *			2,320.00
017160/00	MCINNES, ROBERT							
1215 PO-171047	11/03/2016	REIMB MILEAGE-TOLLS		1 01-6385-0-5200-472-1110-1000-014-000	NN F		69.74	69.74
				TOTAL PAYMENT AMOUNT	69.74 *			69.74

81 CENTER UNIFIED SCHOOL DIST.
11-03-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				

015747/00	MILES, PRESTINNA							
1196 PO-171023	11/03/2016	MILEAGE		1 01-0000-0-5210-110-0000-7200-004-000 NN F			34.05	34.05
TOTAL PAYMENT AMOUNT							34.05 *	34.05
015517/00	MORRIS, VIVIAN							
1204 PO-171031	11/03/2016	REIMB		1 01-0000-0-4300-371-1110-1000-012-000 NN F			187.26	187.26
TOTAL PAYMENT AMOUNT							187.26 *	187.26
014412/00	NEW MANAGEMENT INC							
1087 PO-170934	11/03/2016	4323		1 01-0000-0-4300-472-0000-2700-014-000 NN F			83.16	91.16
TOTAL PAYMENT AMOUNT							91.16 *	91.16
019205/00	OAK HILL STUDENT BODY FUND							
1206 PO-171058	11/03/2016	FT ID48014		1 01-5630-0-5800-601-1421-1000-017-000 NN F			18.00	18.00
TOTAL PAYMENT AMOUNT							18.00 *	18.00
017576/00	OFFICE DEPOT							
1085 PO-170924	11/03/2016	873241216001		1 01-0000-0-4400-105-0000-7200-005-000 NN F			205.19	205.19
937 PO-170925	11/03/2016	873045676001		1 01-0000-0-4300-472-1260-1000-014-000 NN P			66.69	66.69
937 PO-170925	11/03/2016	873045675001		1 01-0000-0-4300-472-1260-1000-014-000 NN F			140.46	140.46
1118 PO-170954	11/03/2016	873047076001		1 01-0000-0-4300-238-1110-1000-010-000 NN P			19.03	19.03
1118 PO-170954	11/03/2016	873047075001		1 01-0000-0-4300-238-1110-1000-010-000 NN F			496.79	536.78
1137 PO-170970	11/03/2016	873564029001		1 01-0000-0-4300-238-1110-1000-010-000 NN P			60.38	60.38
1137 PO-170970	11/03/2016	873564030001		1 01-0000-0-4300-238-1110-1000-010-000 NN F			7.88	7.87
1124 PO-170981	11/03/2016	874304925001		1 01-0000-0-4300-234-1110-1000-008-000 NN P			289.02	289.02
1124 PO-170981	11/03/2016	874304926001		1 01-0000-0-4300-234-1110-1000-008-000 NN F			11.78	11.78
TOTAL PAYMENT AMOUNT							1,337.20 *	1,337.20
021752/00	PACIFIC POWER & SYSTEMS INC							
931 PO-170805	11/03/2016	F16-5-1092		1 01-6230-0-6243-472-9181-8500-007-163 NN P			56,466.76	56,466.76
TOTAL PAYMENT AMOUNT							56,466.76 *	56,466.76

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ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
014069/00	PLATT ELECTRIC SUPPLY INC						
1219 PO-171042	11/03/2016	K629956	1	01-0000-0-4300-111-0000-8200-007-939	NN P	535.68	535.68
1219 PO-171042	11/03/2016	K630007	1	01-0000-0-4300-111-0000-8200-007-939	NN F	535.68	535.68
TOTAL PAYMENT AMOUNT						1,071.36 *	1,071.36
014974/00	PLUMMER, RENEE'						
522 PO-170446	11/03/2016	613	1	01-0000-0-5800-112-0000-3600-007-000	NN P	1,200.00	1,200.00
TOTAL PAYMENT AMOUNT						1,200.00 *	1,200.00
022525/00	POST-IT LLC						
472 PO-170416	11/03/2016	SEPT LIVESCAN	1	01-0000-0-5800-110-0000-7200-004-000	NN P	220.00	220.00
TOTAL PAYMENT AMOUNT						220.00 *	220.00
017736/00	PRICE, KAREN						
1210 PO-171036	11/03/2016	REIMB	1	01-6500-0-4300-102-5770-1110-002-000	NN F	59.00	59.00
TOTAL PAYMENT AMOUNT						59.00 *	59.00
016973/00	PROJECT LEAD THE WAY						
274 PO-170242	11/03/2016	73273	1	01-0000-0-4300-472-1110-1000-014-000	NN P	285.12	285.12
274 PO-170242	11/03/2016	75439	1	01-0000-0-4300-472-1110-1000-014-000	NN F	1,744.20	1,744.20
274 PO-170242	11/03/2016	71976	2	01-0000-0-4400-472-1110-1000-014-000	NN F	6,150.60	6,150.60
TOTAL PAYMENT AMOUNT						8,179.92 *	8,179.92
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
82 PO-170079	11/03/2016	180261721	1	01-0000-0-5600-112-0000-3600-007-000	NN P	67.89	67.89
TOTAL PAYMENT AMOUNT						67.89 *	67.89
010627/00	RIVERVIEW INTERNATIONAL TRUCKS						
1067 PO-170918	11/03/2016	912895	1	01-0000-0-4300-112-0000-3600-007-000	NN P	153.68	153.68
TOTAL PAYMENT AMOUNT						153.68 *	153.68

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ACCOUNTS PAYABLE PRELIST
BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		

010552/00	SAC VAL JANITORIAL							
257 PO-170222	11/03/2016	10213810		1	01-0000-0-9320-000-0000-0000-000-000	NN P	729.87	729.87
TOTAL PAYMENT AMOUNT							729.87 *	729.87
015922/00	SACRAMENTO CO SHERIFF'S DEPT.							
502 PO-170433	11/03/2016	SEPT16 LIVESCAN		1	01-0000-0-5800-110-0000-7200-004-000	NN P	54.00	54.00
TOTAL PAYMENT AMOUNT							54.00 *	54.00
010266/00	SACRAMENTO COUNTY UTILITIES							
122 PO-170093	11/03/2016	50000878546		1	01-0000-0-5520-106-0000-8110-007-000	NN P	716.34	716.34
122 PO-170093	11/03/2016	50000878608		1	01-0000-0-5520-106-0000-8110-007-000	NN P	332.39	332.39
122 PO-170093	11/03/2016	50006974207		1	01-0000-0-5520-106-0000-8110-007-000	NN P	1,812.79	1,812.79
TOTAL PAYMENT AMOUNT							2,861.52 *	2,861.52
014786/00	SCHOOL SPECIALTY							
612 PO-170533	11/03/2016	208116966705		1	01-6512-0-4300-102-5001-3110-003-000	NN F	16.78	11.50
TOTAL PAYMENT AMOUNT							11.50 *	11.50
010373/00	SCHOOLS INSURANCE AUTHORITY							
1185 PO-171019	11/03/2016	WCADJ2017-005		1	01-0000-0-9558-000-0000-0000-000-000	NN F	18,875.00	18,875.00
TOTAL PAYMENT AMOUNT							18,875.00 *	18,875.00
017106/00	SCHOOLS INSURANCE AUTHORITY							
PV-171040	11/03/2016	NOVEMBER 2016			01-0000-0-9552-000-0000-0000-000-000	NN		8,395.49
TOTAL PAYMENT AMOUNT							8,395.49 *	8,395.49
018967/00	SPRINT CUSTOMER SERVICE							
116 PO-170181	11/03/2016	811116315		1	01-0000-0-5930-106-0000-8110-007-000	NN P	154.46	154.46
TOTAL PAYMENT AMOUNT							154.46 *	154.46

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FUND : 01 GENERAL FUND

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Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
			FD RESO	P OBJE	SIT GOAL	FUNC RES DEP T9MP		
020252/00	STAPLES BUSINESS ADVANTAGE							
1163 PO-170989	11/03/2016	3319076590		1 01-0000-0-4300-475-3200-2700-015-000	NN	F	60.94	56.43
TOTAL PAYMENT AMOUNT							56.43 *	56.43
020371/00	SUMNER, SHERYL							
1208 PO-171033	11/03/2016	OCT MILEAGE		1 01-0000-0-5210-103-1110-1004-003-000	NN	P	7.56	7.56
1208 PO-171033	11/03/2016	SEPTEMBER		1 01-0000-0-5210-103-1110-1004-003-000	NN	P	17.28	17.28
TOTAL PAYMENT AMOUNT							24.84 *	24.84
016886/00	TAGUE BAND INSTRUMENT SERVICE							
1205 PO-171044	11/03/2016	M789104,M789105		1 01-0000-0-5600-371-1110-1000-012-000	NN	F	342.24	342.24
TOTAL PAYMENT AMOUNT							342.24 *	342.24
014432/00	TROPHY CASE							
629 PO-170547	11/03/2016	1-00232		1 01-7220-0-5800-472-1110-1000-014-000	NN	F	1,489.80	1,482.90
TOTAL PAYMENT AMOUNT							1,482.90 *	1,482.90
015190/00	TROKELL COMMUNICATIONS, INC.							
1157 PO-170985	11/03/2016	925024		1 01-0000-0-4400-238-1110-1000-010-000	NN	F	3,553.20	3,553.20
TOTAL PAYMENT AMOUNT							3,553.20 *	3,553.20
022179/00	US HEALTHWORKS							
475 PO-170418	11/03/2016	3003741-CA		1 01-0000-0-5800-110-0000-7200-004-000	NN	P	99.00	99.00
TOTAL PAYMENT AMOUNT							99.00 *	99.00
022254/00	VALLEY POWER SYSTEMS INC							
1168 PO-170999	11/03/2016	88475		1 01-0000-0-4300-112-0000-3600-007-000	NN	P	56.85	56.85
1168 PO-170999	11/03/2016	88474		1 01-0000-0-4300-112-0000-3600-007-000	NN	P	1,101.68	1,101.68
1168 PO-170999	11/03/2016	88433		1 01-0000-0-4300-112-0000-3600-007-000	NN	P	133.82	133.82
1168 PO-170999	11/03/2016	88430		1 01-0000-0-4300-112-0000-3600-007-000	NN	P	156.40	156.40
1168 PO-170999	11/03/2016	88412		1 01-0000-0-4300-112-0000-3600-007-000	NN	P	155.32	155.32
TOTAL PAYMENT AMOUNT							1,604.07 *	1,604.07

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BATCH: 0024 11-3-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				

014542/00	VISTA DEL LAGO ATHLETIC							
1245 PO-171069	11/03/2016	JV GIRLS TOURN		1 01-0000-0-5800-472-1110-4200-014-817 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
014319/00	WHITNEY WRESTLING							
1241 PO-171067	11/03/2016	JV GIRLS TOURN		1 01-0000-0-5800-472-1110-4200-014-817 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
022348/00	WILSON, SHERRY							
828 PO-170713	11/03/2016	TRIP 1107		1 01-0000-0-5800-112-0000-3600-007-000 NN P			11.91	11.91
				TOTAL PAYMENT AMOUNT		11.91 *		11.91
014057/00	WINCKLER, DEBBIE							
1234 PO-171062	11/03/2016	REIMB		1 01-0000-0-5200-110-0000-7200-004-000 NN F			832.35	832.35
				TOTAL PAYMENT AMOUNT		832.35 *		832.35
013902/00	WWCTOC							
1258 PO-171079	11/03/2016	JV TOURN		1 01-0000-0-5800-472-1110-4200-014-817 NN F			300.00	300.00
				TOTAL PAYMENT AMOUNT		300.00 *		300.00
				TOTAL FUND PAYMENT		207,129.20 **		207,129.20
				TOTAL USE TAX AMOUNT		221.96		

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BATCH: 0024 11-3-16
FUND : 09 CHARTER SCHOOLS

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
010669/00	ALHAMBRA & SIERRA SPRINGS						
456 PO-170397	11/03/2016	4779099102616	1	09-0700-0-4300-503-1110-1000-018-000	NN P	42.04	42.04
			TOTAL PAYMENT AMOUNT			42.04 *	42.04
			TOTAL FUND	PAYMENT		42.04 **	42.04

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BATCH: 0024 11-3-16
FUND : 11 ADULT EDUCATION FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P OBJE	SIT GOAL	FUNC RES DEP T9MP		

022491/00	APEX LEARNING							
1156 PO-171034	11/03/2016	SOINV00074711		1	11-3913-0-5800-601-4130-1000-017-000	NN F	3,500.00	3,500.00
				TOTAL PAYMENT AMOUNT	3,500.00	*		3,500.00
010506/00	CAMBRIDGE UNIVERSITY PRESS							
1003 PO-170908	11/03/2016	1410090970		1	11-3905-0-4200-601-4130-1000-017-000	NN P	170.09	170.09
1003 PO-170908	11/03/2016	1410092272		1	11-3905-0-4200-601-4130-1000-017-000	NN F	65.39	31.67
				TOTAL PAYMENT AMOUNT	201.76	*		201.76
017576/00	OFFICE DEPOT							
1119 PO-170980	11/03/2016	874303596001		1	11-6391-0-4300-601-4130-1000-017-000	NN F	157.83	157.83
				TOTAL PAYMENT AMOUNT	157.83	*		157.83
020981/00	SAVE MART SUPERMARKETS							
392 PO-170351	11/03/2016	2448151		1	11-0030-0-4300-475-4130-1000-015-000	NN P	58.98	58.98
				TOTAL PAYMENT AMOUNT	58.98	*		58.98
				TOTAL FUND	PAYMENT	3,918.57	**	3,918.57

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BATCH: 0024 11-3-16
FUND : 13 CAFETERIA FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE	SIT GOAL	FUNC RES DEP T9MP		

011602/00	DANIELSEN CO., THE						
705 PO-170608	11/03/2016	116872	2	13-5310-0-4300-108-0000-3700-007-000	NN P	87.96	87.96
705 PO-170608	11/03/2016	116872	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,348.00	2,348.00
TOTAL PAYMENT AMOUNT				2,435.96 *			2,435.96
021080/00	GOLD STAR FOODS INC						
708 PO-170610	11/03/2016	1835417	1	13-5310-0-4700-108-0000-3700-007-000	NN P	9,609.09	9,609.09
708 PO-170610	11/03/2016	1842740	1	13-5310-0-4700-108-0000-3700-007-000	NN P	6,518.13	6,518.13
708 PO-170610	11/03/2016	1785077	1	13-5310-0-4700-108-0000-3700-007-000	NN P	485.46	485.46
708 PO-170610	11/03/2016	1846957	1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,093.38	1,093.38
TOTAL PAYMENT AMOUNT				17,706.06 *			17,706.06
014098/00	JEW, JEANNENE						
408 PO-170362	11/03/2016	AUG-SEPT	1	13-5310-0-5210-108-0000-3700-007-000	NN P	79.11	79.11
408 PO-170362	11/03/2016	SEPT-OCT	1	13-5310-0-5210-108-0000-3700-007-000	NN P	35.10	35.10
TOTAL PAYMENT AMOUNT				114.21 *			114.21
019993/00	PROPACIFIC FRESH						
94 PO-170106	11/03/2016	61883	1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,242.30	1,242.30
94 PO-170106	11/24/2016	61169	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,330.35	2,330.35
94 PO-170106	11/03/2016	65956	1	13-5310-0-4700-108-0000-3700-007-000	NN P	479.60	479.60
94 PO-170106	11/03/2016	60270	1	13-5310-0-4700-108-0000-3700-007-000	NN P	6,650.84	6,650.84
94 PO-170106	11/03/2016	60507	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,745.77	2,745.77
94 PO-170106	11/03/2016	62230	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,109.40	2,109.40
94 PO-170106	11/03/2016	61188	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,625.41	2,625.41
TOTAL PAYMENT AMOUNT				18,183.67 *			18,183.67
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
101 PO-170111	11/03/2016	180261720	1	13-5310-0-5800-108-0000-3700-007-000	NN P	77.75	77.75
TOTAL PAYMENT AMOUNT				77.75 *			77.75
016043/00	SHELTONS UNLIMITED MECHANICAL						
113 PO-170113	11/03/2016	16-11NUTRI	1	13-5310-0-5600-108-0000-3700-007-000	NN P	1,785.00	1,785.00
TOTAL PAYMENT AMOUNT				1,785.00 *			1,785.00

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BATCH: 0024 11-3-16
FUND : 13 CAFETERIA FUND

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Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
020252/00	STAPLES BUSINESS ADVANTAGE							
1167 PO-170998	11/03/2016	3319076592		1	13-5310-0-4300-108-0000-3700-007-000	NN F	203.59	203.59
				TOTAL PAYMENT AMOUNT				203.59
								203.59
011422/00	SYSCO OF SAN FRANCISCO							
89 PO-170103	11/03/2016	610252347		2	13-5310-0-4300-108-0000-3700-007-000	NN P	608.32	608.32
89 PO-170103	11/03/2016	610252347-610280155		1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,104.03	2,104.03
				TOTAL PAYMENT AMOUNT				2,712.35
								2,712.35
TOTAL FUND				PAYMENT			43,218.59	**
								43,218.59

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FUND : 14 DEFERRED MAINTENANCE FUND << Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
015121/00	B.J. FLOORING INC						
1128 PO-170959	11/03/2016	2009492	1	14-0024-0-5600-106-9223-8110-007-000	NN F	4,024.00	4,024.00
1145 PO-170975	11/03/2016	2009491	1	14-0024-0-5600-106-9223-8110-007-000	NN F	1,068.00	1,068.00
TOTAL PAYMENT AMOUNT						5,092.00 *	5,092.00
TOTAL FUND PAYMENT						5,092.00 **	5,092.00
TOTAL BATCH PAYMENT						259,400.40 ***	259,400.40
TOTAL USE TAX AMOUNT						221.96	
TOTAL DISTRICT PAYMENT						259,400.40 ****	259,400.40
TOTAL USE TAX AMOUNT						221.96	
TOTAL FOR ALL DISTRICTS:						259,400.40 ****	259,400.40
TOTAL USE TAX AMOUNT						221.96	

Number of warrants to be printed: 89, not counting voids due to stub overflows.

Batch status: A All

From batch: 0026

To batch: 0026

Include Revolving Cash: Y

Include Address: N

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ACCOUNTS PAYABLE PRELIST
BATCH: 0026 11-9-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		

017115/00	ACADEMIC COMMUNICATION ASSOC							
1201 PO-171028	11/09/2016	254077		1	01-6500-0-4300-102-5770-1191-002-000	NN F	22.30	22.80
TOTAL PAYMENT AMOUNT							22.80 *	22.80
010002/00	ALDAR ACADEMY							
836 PO-170730	11/09/2016	OCT2016		1	01-6500-0-5800-102-5750-1180-002-000	NN P	2,911.60	2,911.60
TOTAL PAYMENT AMOUNT							2,911.60 *	2,911.60
011617/00	AMADOR STAGE LINES							
1304 PO-171114	11/09/2016	CHARTER 67209		1	01-0000-0-5865-472-1110-4200-014-915	NN F	996.05	996.05
1306 PO-171115	11/09/2016	CHARTER 67208		1	01-0000-0-5865-472-1110-4200-014-915	NN F	1,074.84	1,074.84
1307 PO-171116	11/09/2016	CHARTER		1	01-0000-0-5865-472-1110-4200-014-915	NN F	2,309.02	2,309.02
TOTAL PAYMENT AMOUNT							4,379.91 *	4,379.91
017075/00	AMERICAN RIVER SPEECH INC.							
840 PO-170731	11/09/2016	OCT 2016		1	01-6500-0-5800-102-5750-1180-002-000	NN P	3,452.70	3,452.70
TOTAL PAYMENT AMOUNT							3,452.70 *	3,452.70
019504/00	B & H PHOTO-VIDEO							
1036 PO-170893	11/09/2016	117150949,116438851		2	01-0000-0-4300-238-1110-1000-010-000	YN F	4,060.80	3,277.42
1036 PO-170893	11/09/2016	116459651,116418939		1	01-0000-0-4400-238-1110-1000-010-000	NN F	6,508.02	6,508.02
TOTAL PAYMENT AMOUNT							9,785.44 *	9,785.44
TOTAL USE TAX AMOUNT							262.19	
017760/00	BACKFLOW TECHNOLOGIES LLC							
1300 PO-171111	11/09/2016	16-11914		1	01-0000-0-4300-106-0000-8110-007-000	NN F	30.81	30.81
1300 PO-171111	11/09/2016	16-11914		2	01-0000-0-5800-106-0000-8110-007-000	NN F	118.50	118.50
TOTAL PAYMENT AMOUNT							149.31 *	149.31
021235/00	BECKER, LEE ANN							
883 PO-170770	11/09/2016	OCTOBER		1	01-0000-0-5210-102-0000-3140-003-000	NN P	35.91	35.91
TOTAL PAYMENT AMOUNT							35.91 *	35.91

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Req Reference	Date				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			

015482/00	CALIFORNIA ASSOC.FOR GIFTED							
1096 PO-170938	11/09/2016	187727496939083		1	01-0036-0-5200-103-1110-1000-003-000	NN F	200.00	200.00
TOTAL PAYMENT AMOUNT							200.00 *	200.00
021678/00	CAPITOL ACADEMY							
995 PO-170864	11/09/2016	CA0076		1	01-6500-0-5800-102-5750-1180-002-000	NN P	400.00	400.00
995 PO-170864	11/09/2016	CA0063		1	01-6500-0-5800-102-5750-1180-002-000	NN P	3,425.60	3,425.60
TOTAL PAYMENT AMOUNT							3,825.60 *	3,825.60
010575/00	CAPITOL CLUTCH & BRAKE INC.							
66 PO-170064	11/09/2016	1433334		1	01-0000-0-4300-112-0000-3600-007-000	NN P	149.08	149.08
66 PO-170064	11/09/2016	1433526		1	01-0000-0-4300-112-0000-3600-007-000	NN P	98.86	98.86
TOTAL PAYMENT AMOUNT							247.94 *	247.94
010908/00	CAPITOL ELEMENTARY							
846 PO-170736	11/09/2016	CE6060		1	01-6500-0-5800-102-5750-1180-002-000	NN P	3,150.00	3,150.00
846 PO-170736	11/09/2016	CE6071		1	01-6500-0-5800-102-5750-1180-002-000	NN P	200.00	200.00
TOTAL PAYMENT AMOUNT							3,350.00 *	3,350.00
017639/00	CDT INC.							
1274 PO-171093	11/09/2016	42784		1	01-0000-0-5800-110-0000-7200-004-000	NN P	257.48	257.48
TOTAL PAYMENT AMOUNT							257.48 *	257.48
014557/00	COLLEGE OAK TOW & TRANSPORT							
67 PO-170065	11/09/2016	493240		1	01-0000-0-5800-112-0000-3600-007-000	NN P	227.50	227.50
TOTAL PAYMENT AMOUNT							227.50 *	227.50
019943/00	DOCUMENT TRACKING SERVICES							
1284 PO-171101	11/09/2016	T958430002		1	01-0000-0-5800-103-1110-1000-003-740	NN P	6.21	6.21
1284 PO-171101	11/09/2016	T-958430003		1	01-0000-0-5800-103-1110-1000-003-740	NN F	12.17	12.17
TOTAL PAYMENT AMOUNT							18.38 *	18.38

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Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		

018277/00	EASTER SEAL SOCIETY OF CA. INC						
1035 PO-170887	11/09/2016	sept 16	1	01-6500-0-5800-102-5750-1180-002-000	NN P	4,700.00	4,700.00
			TOTAL PAYMENT AMOUNT		4,700.00 *		4,700.00
019262/00	ENTERPRISE RENT A CAR						
1285 PO-171102	11/09/2016	5WCT7L	1	01-0000-0-5600-472-1110-4200-014-915	NN F	153.04	153.04
1286 PO-171103	11/09/2016	5TDGK	1	01-0000-0-5600-472-1110-4200-014-915	NN F	159.97	159.97
			TOTAL PAYMENT AMOUNT		313.01 *		313.01
015218/00	ESPINOZA, ENRIQUE						
1272 PO-171091	11/09/2016	MILEAGE	1	01-0000-0-5210-475-3200-1000-015-000	NN F	14.85	14.85
			TOTAL PAYMENT AMOUNT		14.85 *		14.85
011676/00	EVERBIND MARCO BOOK CO						
970 PO-170834	11/09/2016	209866	1	01-6300-0-4200-371-1110-1000-012-000	YN F	1,236.10	1,150.85
			TOTAL PAYMENT AMOUNT		1,150.85 *		1,150.85
			TOTAL USE TAX AMOUNT		92.07		
017005/00	FERGUSON ENTERPRISES INC.						
15 PO-170014	11/09/2016	5040689-1	1	01-8150-0-4300-106-0000-8110-007-000	NN P	690.37	690.37
15 PO-170014	11/09/2016	5040689	1	01-8150-0-4300-106-0000-8110-007-000	NN P	31.30	31.30
			TOTAL PAYMENT AMOUNT		721.67 *		721.67
021764/00	FUTURE FORD OF SACRAMENTO						
75 PO-170073	11/09/2016	331626	1	01-0000-0-4300-112-0000-3600-007-000	NN P	942.09	942.09
			TOTAL PAYMENT AMOUNT		942.09 *		942.09
014243/00	GARY HENDERSON MFT						
262 PO-170238	11/09/2016	OCT 2016	1	01-6512-0-5800-102-5001-3110-003-000	NN P	400.00	400.00
			TOTAL PAYMENT AMOUNT		400.00 *		400.00

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Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				

017718/00	GUIDING HANDS INC.						
1058 PO-170927	11/09/2016	3936	1 01-6500-0-5800-102-5750-1180-002-000 NN P			6,137.93	6,137.93
1058 PO-170927	11/09/2016	3970	1 01-6500-0-5800-102-5750-1180-002-000 NN P			150.00	150.00
1058 PO-170927	11/09/2016	3956	1 01-6500-0-5800-102-5750-1180-002-000 NN P			405.00	405.00
			TOTAL PAYMENT AMOUNT	6,692.93 *			6,692.93
018222/00	HANGIN' BY A THREAD						
1281 PO-171099	11/09/2016	WCR SHIRTS	1 01-0000-0-5800-371-0000-2700-012-000 NN F			890.08	887.95
			TOTAL PAYMENT AMOUNT	887.95 *			887.95
010992/00	HARBOR FREIGHT TOOLS USA INC						
1091 PO-170936	11/09/2016	779124	1 01-0000-0-4300-111-0000-8200-007-000 NN P			215.28	215.28
1220 PO-171048	11/09/2016	779124	1 01-8150-0-4300-106-0000-8110-007-000 NN P			89.67	89.67
			TOTAL PAYMENT AMOUNT	304.95 *			304.95
010602/00	HI-LINE ELECTRICAL & MECH						
1270 PO-171089	11/09/2016	10498184	1 01-0000-0-4300-112-0000-3600-007-000 NN P			289.57	289.57
			TOTAL PAYMENT AMOUNT	289.57 *			289.57
017603/00	HUNT, CAROL						
1278 PO-171096	11/09/2016	REIMB	1 01-0000-0-4300-101-0000-7150-002-000 NN F			140.96	140.96
			TOTAL PAYMENT AMOUNT	140.96 *			140.96
019317/00	JENSEN, CARIN						
1309 PO-171117	11/09/2016	AUG-SEPT	1 01-0000-0-5210-103-0000-2110-003-000 NN P			38.88	38.88
			TOTAL PAYMENT AMOUNT	38.88 *			38.88
020783/00	KIMBALL MIDWEST						
1133 PO-170962	11/09/2016	5228912	1 01-0000-0-4300-112-0000-3600-007-000 NN P			283.25	283.25
			TOTAL PAYMENT AMOUNT	283.25 *			283.25

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Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		

017899/00	LAWSON, BECKY						
444 PO-170386	11/09/2016	SEPT	1	01-0000-0-5200-103-0000-2110-003-000	NN P	19.98	19.98
444 PO-170386	11/09/2016	OCT	1	01-0000-0-5200-103-0000-2110-003-000	NN P	62.64	62.64
TOTAL PAYMENT AMOUNT						82.62 *	82.62
014800/00	LORD, KATHLEEN						
1280 PO-171098	11/09/2016	SUPPLIES	1	01-0000-0-4300-236-1110-1000-009-000	NN F	264.30	264.30
TOTAL PAYMENT AMOUNT						264.30 *	264.30
017726/00	LOS ANGELES FREIGHTLINER						
889 PO-170772	11/09/2016	BN82531	1	01-0000-0-4300-112-0000-3600-007-000	NN P	201.15	201.15
889 PO-170772	11/09/2016	BN82588	1	01-0000-0-4300-112-0000-3600-007-000	NN P	357.98	357.98
889 PO-170772	11/09/2016	BN82623	1	01-0000-0-4300-112-0000-3600-007-000	NN P	114.35	114.35
889 PO-170772	11/09/2016	BN82626	1	01-0000-0-4300-112-0000-3600-007-000	NN P	142.04	142.04
TOTAL PAYMENT AMOUNT						815.52 *	815.52
014591/00	MAGNANI, KATHY						
1318 PO-171119	11/09/2016	SUPPLIES	1	01-6300-0-4300-371-1110-1000-012-000	NN F	133.35	133.35
TOTAL PAYMENT AMOUNT						133.35 *	133.35
022406/00	MAXIM HEALTHCARE SERVICES INC						
265 PO-170231	11/09/2016	4506450262	1	01-0000-0-5800-102-0000-3140-003-000	NN P	1,504.00	1,504.00
265 PO-170231	11/09/2016	4519940262	1	01-0000-0-5800-102-0000-3140-003-000	NN P	1,885.50	1,885.50
TOTAL PAYMENT AMOUNT						3,389.50 *	3,389.50
016078/00	MCGLAUGHLIN, DONNA						
1277 PO-171095	11/09/2016	AUG-OCT	1	01-6500-0-5800-102-5750-1180-002-000	NN P	2,745.00	2,745.00
TOTAL PAYMENT AMOUNT						2,745.00 *	2,745.00
019059/00	MILLENNIUM TERMITE & PEST						
111 PO-170178	11/09/2016	TR-71099	1	01-0000-0-5500-106-0000-8110-007-000	NN P	91.00	91.00
111 PO-170178	11/09/2016	TR-72628	1	01-0000-0-5500-106-0000-8110-007-000	NN P	57.00	57.00
111 PO-170178	11/09/2016	TR-72628	1	01-0000-0-5500-106-0000-8110-007-000	NN P	59.00	59.00
TOTAL PAYMENT AMOUNT						207.00 *	207.00

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Req Reference	Date			FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		

017315/00	NAPA AUTO PARTS - GENUINE AUTO							
76 PO-170074	11/09/2016	20901850		1	01-0000-0-4300-112-0000-3600-007-000	NN P	144.22	144.22
1111 PO-170950	11/09/2016	20901850		1	01-0000-0-4300-106-0000-8110-007-000	NN P	211.64	211.64
TOTAL PAYMENT AMOUNT							355.86 *	355.86
021686/00	NATIONAL BUSINESS FURNITURE							
1092 PO-171043	11/09/2016	MK471340-BOC		1	01-0000-0-4300-472-0000-2700-014-000	NN F	230.12	230.16
TOTAL PAYMENT AMOUNT							230.16 *	230.16
017576/00	OFFICE DEPOT							
1130 PO-170961	11/09/2016	873774837001		1	01-0000-0-4300-236-1110-1000-009-000	NN F	257.63	255.38
1148 PO-170983	11/09/2016	874306567001		1	01-0000-0-4300-238-1110-1000-010-000	NN P	237.38	237.38
1148 PO-170983	11/09/2016	87430669001		1	01-0000-0-4300-238-1110-1000-010-000	NN P	91.31	91.31
1148 PO-170983	11/09/2016	874306568001		1	01-0000-0-4300-238-1110-1000-010-000	NN F	104.66	104.65
1183 PO-171009	11/09/2016	874929834001		1	01-0000-0-4300-238-1110-1000-010-000	NN P	89.82	89.82
1183 PO-171009	11/09/2016	874929833001		1	01-0000-0-4300-238-1110-1000-010-000	NN F	4.91	4.90
1180 PO-171018	11/09/2016	875546939001		1	01-0000-0-4300-240-0000-2700-011-000	NN F	187.16	187.16
1202 PO-171029	11/09/2016	875545972001		1	01-6500-0-4300-102-5770-1110-002-000	NN F	119.91	119.91
TOTAL PAYMENT AMOUNT							1,090.51 *	1,090.51
010980/00	PEARSON EDUCATION INC							
1063 PO-170914	11/09/2016	7025356244		1	01-0037-0-4100-103-1110-1000-003-000	NN F	1,947.19	1,947.19
TOTAL PAYMENT AMOUNT							1,947.19 *	1,947.19
011345/00	PLACER LEARNING CENTER							
980 PO-170852	11/09/2016	OCTOBER		1	01-6500-0-5800-102-5750-1180-002-000	NN P	16,506.48	16,506.48
TOTAL PAYMENT AMOUNT							16,506.48 *	16,506.48
014069/00	PLATT ELECTRIC SUPPLY INC							
28 PO-170027	11/09/2016	K668571		1	01-8150-0-4300-106-0000-8110-007-000	NN P	128.88	128.88
28 PO-170027	11/09/2016	K668207		1	01-8150-0-4300-106-0000-8110-007-000	NN P	517.45	517.45
28 PO-170027	11/09/2016	K629908		1	01-8150-0-4300-106-0000-8110-007-000	NN P	264.60	264.60
TOTAL PAYMENT AMOUNT							910.93 *	910.93

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Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021401/00	PRACTI-CAL INC						
264 PO-170230	11/09/2016	336257	1 01-5640-0-5800-103-0000-3140-003-000 NN P			27.52	27.52
264 PO-170230	11/09/2016	336351	1 01-5640-0-5800-103-0000-3140-003-000 NN P			36.03	36.03
TOTAL PAYMENT AMOUNT				63.55 *			63.55
021194/00	PRUDENTIAL OVERALL SUPPLY INC						
82 PO-170079	11/09/2016	180262283	1 01-0000-0-5600-112-0000-3600-007-000 NN P			67.89	67.89
TOTAL PAYMENT AMOUNT				67.89 *			67.89
020781/00	PTM DOCUMENT SYSTEMS						
1139 PO-170971	11/09/2016	0039238	1 01-0000-0-4300-105-0000-7200-005-000 NN F			473.76	394.90
TOTAL PAYMENT AMOUNT				394.90 *			394.90
015628/00	RAMIREZ, SOLEDAD						
1239 PO-171086	11/09/2016	SUPPLIES	1 01-0000-0-4300-472-1385-1000-014-000 NN F			208.22	208.22
TOTAL PAYMENT AMOUNT				208.22 *			208.22
019976/00	RAMIREZ, TRACY LAFAY						
1291 PO-171106	11/09/2016	MILEAGE	1 01-6500-0-5210-102-5060-2110-002-000 NN F			19.17	19.17
1292 PO-171107	11/09/2016	SUPPLIES	1 01-6500-0-4300-102-5001-2700-002-000 NN F			58.16	58.16
TOTAL PAYMENT AMOUNT				77.33 *			77.33
010552/00	SAC VAL JANITORIAL						
257 PO-170222	11/09/2016	10214752	1 01-0000-0-9320-000-0000-0000-000-000 NN P			172.46	172.46
257 PO-170222	11/09/2016	10214749	1 01-0000-0-9320-000-0000-0000-000-000 NN P			2,382.22	2,382.22
TOTAL PAYMENT AMOUNT				2,554.68 *			2,554.68
016909/00	SACRAMENTO CO OFFICE OF ED						
1276 PO-171094	11/09/2016	170518	1 01-3010-0-5800-103-0000-2110-003-000 NN F			3,000.00	3,000.00
1279 PO-171097	11/09/2016	5847	1 01-3010-0-5800-103-0000-2110-003-000 NN F			1,050.00	1,050.00
TOTAL PAYMENT AMOUNT				4,050.00 *			4,050.00

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Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
016337/00	SAECHOA, MOANG						
807 PO-170708	11/09/2016	SEPT2016	1	01-6500-0-5800-102-5770-3600-002-000	NN P	231.59	231.59
807 PO-170708	11/09/2016	OCT 2016	1	01-6500-0-5800-102-5770-3600-002-000	NN P	231.59	231.59
TOTAL PAYMENT AMOUNT						463.18 *	463.18
011500/00	SCHOOLS INSURANCE AUTHORITY						
PV-171041	11/09/2016	NOVEMBER2016		01-0000-0-9552-000-0000-0000-000-000	NN		48,647.46
TOTAL PAYMENT AMOUNT						48,647.46 *	48,647.46
020811/00	SHRED-IT USA LLC						
499 PO-170430	11/09/2016	8121042989	1	01-0000-0-5800-472-0000-2700-014-000	NN P	36.57	36.57
655 PO-170567	11/09/2016	8121119133	1	01-0000-0-5800-371-0000-2700-012-000	NN P	36.57	36.57
TOTAL PAYMENT AMOUNT						73.14 *	73.14
010263/00	SMUD						
112 PO-170179	11/09/2016	7000000347	1	01-0000-0-5510-106-0000-8110-007-000	NN P	66,106.41	66,106.41
TOTAL PAYMENT AMOUNT						66,106.41 *	66,106.41
018967/00	SPRINT CUSTOMER SERVICE						
116 PO-170181	11/09/2016	811116315-180	1	01-0000-0-5930-106-0000-8110-007-000	NN P	472.13	472.13
374 PO-170336	11/09/2016	811116315-180	1	01-0000-0-5930-101-0000-7150-002-000	NN P	480.18	480.18
496 PO-170427	11/09/2016	811116315-180	1	01-0000-0-5930-103-0000-2110-003-000	NN P	105.13	105.13
533 PO-170461	11/09/2016	811116315-180	1	01-0000-0-5930-472-0000-2700-014-000	NN P	1.35	1.35
733 PO-170626	11/09/2016	811116315-180	1	01-0000-0-5930-115-0000-7700-007-000	NN P	381.92	381.92
493 PO-170653	11/09/2016	811116315-180	1	01-0000-0-5930-102-0000-3140-003-000	NN P	9.74	9.74
TOTAL PAYMENT AMOUNT						1,450.45 *	1,450.45
018370/00	STANLEY CONVERGENT SECURITY						
33 PO-170032	11/09/2016	7560119985	1	01-8150-0-5600-106-0000-8110-007-000	NN P	181.29	181.29
TOTAL PAYMENT AMOUNT						181.29 *	181.29

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014079/00	THYSSENKRUPP ELEVATOR CORP						
826 PO-170725	11/09/2016	3002846383	1	01-8150-0-5600-106-0000-8110-007-000	NN P	1,998.24	1,998.24
826 PO-170725	11/09/2016	3002849898	1	01-8150-0-5600-106-0000-8110-007-000	NN P	157.68	157.68
TOTAL PAYMENT AMOUNT						2,155.92 *	2,155.92
021181/00	TK SERVICES INC						
1181 PO-171008	11/09/2016	2483305	1	01-0000-0-4300-112-0000-3600-007-000	NN F	345.81	203.18
1181 PO-171008	11/09/2016	2483305	2	01-0000-0-5800-112-0000-3600-007-000	NN F	1,375.00	1,375.00
TOTAL PAYMENT AMOUNT						1,578.18 *	1,578.18
011554/00	TRACTOR SUPPLY CO						
55 PO-170053	11/09/2016	200138094	1	01-0000-0-4300-106-0000-8110-007-000	NN P	82.91	82.91
1057 PO-170910	11/09/2016	200136088	1	01-8150-0-4300-106-0000-8110-007-000	NN P	63.69	63.69
TOTAL PAYMENT AMOUNT						146.60 *	146.60
010139/00	TROXELL COMMUNICATIONS INC						
922 PO-170800	11/09/2016	924638	1	01-0370-0-4400-115-0000-7700-007-000	NN F	1,434.23	1,434.24
TOTAL PAYMENT AMOUNT						1,434.24 *	1,434.24
018567/00	TRULITE GLASS & ALUMINUM SOL.						
35 PO-170034	11/09/2016	120858807	1	01-0000-0-4300-106-0000-8110-007-000	NN P	131.79	131.79
TOTAL PAYMENT AMOUNT						131.79 *	131.79
011190/00	UNIVERSAL SPECIALTIES INC						
36 PO-170035	11/09/2016	75603	1	01-8150-0-4300-106-0000-8110-007-000	NN P	532.43	532.43
TOTAL PAYMENT AMOUNT						532.43 *	532.43
022254/00	VALLEY POWER SYSTEMS INC						
1168 PO-170999	11/09/2016	J89420	1	01-0000-0-4300-112-0000-3600-007-000	NN P	37.38	37.38
1168 PO-170999	11/09/2016	J89397	1	01-0000-0-4300-112-0000-3600-007-000	NN P	0.65	0.65
1168 PO-170999	11/09/2016	J89302	1	01-0000-0-4300-112-0000-3600-007-000	NN P	8.78	8.78
1168 PO-170999	11/09/2016	J89076	1	01-0000-0-4300-112-0000-3600-007-000	NN F	3,349.12	3,827.23
TOTAL PAYMENT AMOUNT						3,874.04 *	3,874.04

81 CENTER UNIFIED SCHOOL DIST.
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ACCOUNTS PAYABLE PRELIST
BATCH: 0026 11-9-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		

010950/00	VARIDESK LLC							
913	PO-170795	11/09/2016	I-N-52142	1	01-6500-0-4400-102-5001-2700-002-000	NN F	426.60	426.60
				TOTAL PAYMENT AMOUNT		426.60 *		426.60
010116/00	WESTERN PSYCHOLOGICAL SERVICES							
1198	PO-171025	11/09/2016	WPS-144814	1	01-6500-0-4300-102-5770-1191-002-000	NN F	313.79	338.58
				TOTAL PAYMENT AMOUNT		338.58 *		338.58
018718/00	WHOLESALE OUTLET INC.							
1090	PO-170935	11/09/2016	293541	1	01-8150-0-4300-106-0000-8110-007-000	NN P	17.53	17.53
				TOTAL PAYMENT AMOUNT		17.53 *		17.53
010843/00	WILCO SUPPLY							
39	PO-170038	11/09/2016	16K0200301	1	01-8150-0-4300-106-0000-8110-007-000	NN P	15.36	15.36
				TOTAL PAYMENT AMOUNT		15.36 *		15.36
				TOTAL FUND PAYMENT		209,413.72 **		209,413.72
				TOTAL USE TAX AMOUNT		354.26		

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ACCOUNTS PAYABLE PRELIST
BATCH: 0026 11-9-16
FUND : 11 ADULT EDUCATION FUND

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Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP	Account num	Liq Amt	Net Amount
018188/00	PURE PLANET WATER							
1264 PO-171084	11/09/2016	157		1	11-0030-0-4300-475-4130-1000-015-000 NN F		537.69	537.69
TOTAL PAYMENT AMOUNT							537.69 *	537.69
TOTAL FUND PAYMENT							537.69 **	537.69

81 CENTER UNIFIED SCHOOL DIST.
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ACCOUNTS PAYABLE PRELIST
BATCH: 0026 11-9-16
FUND : 13 CAFETERIA FUND

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount	
Req Reference	Date			FD RESO P OBJE	SIT GOAL	FUNC RES DEP T9MP			
016391/00	CULLEN, GABRIAL								
1221 PO-171052	11/09/2016	1007		1	13-5310-0-5600-108-0000-3700-007-000	NN F	235.00	235.00	
TOTAL PAYMENT AMOUNT							235.00 *	235.00	
022586/00	D&P Creamery								
194 PO-170167	11/09/2016	0050135		1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,606.74	1,606.74	
194 PO-170167	11/09/2016	0050130		1	13-5310-0-4700-108-0000-3700-007-000	NN P	892.95	892.95	
194 PO-170167	11/09/2016	0050125		1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,568.18	1,568.18	
194 PO-170167	11/09/2016	0050120		1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,450.96	1,450.96	
194 PO-170167	11/09/2016	0050110		1	13-5310-0-4700-108-0000-3700-007-000	NN P	1,584.21	1,584.21	
194 PO-170167	11/09/2016	0050105		1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,189.09	2,189.09	
TOTAL PAYMENT AMOUNT							9,292.13 *	9,292.13	
021080/00	GOLD STAR FOODS INC								
708 PO-170610	11/09/2016	1813992		1	13-5310-0-4700-108-0000-3700-007-000	NN P	165.25	165.25	
TOTAL PAYMENT AMOUNT							165.25 *	165.25	
021194/00	PRUDENTIAL OVERALL SUPPLY INC								
101 PO-170111	11/09/2016	180262282		1	13-5310-0-5800-108-0000-3700-007-000	NN P	77.75	77.75	
TOTAL PAYMENT AMOUNT							77.75 *	77.75	
018967/00	SPRINT CUSTOMER SERVICE								
123 PO-170114	11/09/2016	811113615-180		1	13-5310-0-5930-108-0000-3700-007-000	NN P	4.80	4.80	
TOTAL PAYMENT AMOUNT							4.80 *	4.80	
011422/00	SYSCO OF SAN FRANCISCO								
89 PO-170103	11/09/2016	609272460		2	13-5310-0-4300-108-0000-3700-007-000	NN P	935.62	935.62	
89 PO-170103	11/09/2016	611012146		2	13-5310-0-4300-108-0000-3700-007-000	NN P	865.18	865.18	
89 PO-170103	11/09/2016	611012146		1	13-5310-0-4700-108-0000-3700-007-000	NN P	118.92	118.92	
89 PO-170103	11/09/2016	609272461		1	13-5310-0-4700-108-0000-3700-007-000	NN P	148.65	148.65	
89 PO-170103	11/09/2016	609272460		1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,418.34	2,418.34	
89 PO-170103	11/09/2016	611012145		1	13-5310-0-4700-108-0000-3700-007-000	NN P	4,879.65	4,879.65	
TOTAL PAYMENT AMOUNT							9,366.36 *	9,366.36	
TOTAL FUND PAYMENT							19,141.29 **	19,141.29	
TOTAL BATCH PAYMENT							229,092.70 ***	0.00	229,092.70
TOTAL USE TAX AMOUNT							354.26		

81 CENTER UNIFIED SCHOOL DIST.
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FUND : 13 CAFETERIA FUND

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Vendor/Addr	Remit name		Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description		FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			Liq Amt	Net Amount	
			TOTAL DISTRICT PAYMENT		229,092.70	****	0.00	229,092.70	
			TOTAL USE TAX AMOUNT		354.26				
			TOTAL FOR ALL DISTRICTS:		229,092.70	****	0.00	229,092.70	
			TOTAL USE TAX AMOUNT		354.26				

Number of warrants to be printed: 72, not counting voids due to stub overflows.

Batch status: A All

From batch: 0028

To batch: 0028

Include Revolving Cash: Y

Include Address: N

81 CENTER UNIFIED SCHOOL DIST.
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ACCOUNTS PAYABLE PRELIST
BATCH: 0028 11-17-16
FUND : 01 GENERAL FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		
019486/00	4IMPRINT INC						
1138 PO-170982	11/17/2016	5024142	1	01-0000-0-5800-105-0000-7200-005-000	NN F	41.39	41.39
			TOTAL PAYMENT AMOUNT			41.39 *	41.39
019053/00	A TOUCH OF UNDERSTANDING INC						
1266 PO-171165	11/17/2016	16-17-010	1	01-9315-0-5800-601-1110-1000-017-000	NN P	1,200.00	1,200.00
			TOTAL PAYMENT AMOUNT			1,200.00 *	1,200.00
010669/00	ALHAMBRA & SIERRA SPRINGS						
163 PO-170142	11/17/2016	14871405110416	1	01-6500-0-4300-102-5001-2700-002-000	NN P	66.12	66.12
608 PO-170529	11/17/2016	4780818110616	1	01-0000-0-4300-105-0000-7200-005-000	NN P	24.05	24.05
			TOTAL PAYMENT AMOUNT			90.17 *	90.17
020082/00	ALLRED, MARIE						
1351 PO-171155	11/17/2016	REIMB T-SHIRTS	1	01-0000-0-5800-371-1110-1000-012-000	NN F	248.49	248.49
			TOTAL PAYMENT AMOUNT			248.49 *	248.49
011481/00	AT&T						
904 PO-170793	11/17/2016	9391028109	1	01-0000-0-5930-106-0000-8110-007-000	NN P	5,938.04	5,938.04
			TOTAL PAYMENT AMOUNT			5,938.04 *	5,938.04
021604/00	ATLAS DISPOSAL INDUSTRIES						
91 PO-170174	11/17/2016	149397	1	01-0000-0-5525-106-0000-8110-007-000	NN P	403.61	403.61
91 PO-170174	11/17/2016	149398	1	01-0000-0-5525-106-0000-8110-007-000	NN P	1,119.46	1,119.46
91 PO-170174	11/17/2016	149399	1	01-0000-0-5525-106-0000-8110-007-000	NN P	595.45	595.45
91 PO-170174	11/17/2016	149400	1	01-0000-0-5525-106-0000-8110-007-000	NN P	241.07	241.07
91 PO-170174	11/17/2016	149401	1	01-0000-0-5525-106-0000-8110-007-000	NN P	230.30	230.30
91 PO-170174	11/17/2016	149402	1	01-0000-0-5525-106-0000-8110-007-000	NN P	378.85	378.85
91 PO-170174	11/17/2016	149403	1	01-0000-0-5525-106-0000-8110-007-000	NN P	500.77	500.77
91 PO-170174	11/17/2016	149404	1	01-0000-0-5525-106-0000-8110-007-000	NN P	206.45	206.45
91 PO-170174	11/17/2016	170963	1	01-0000-0-5525-106-0000-8110-007-000	NN P	360.00	360.00
			TOTAL PAYMENT AMOUNT			4,035.96 *	4,035.96

81 CENTER UNIFIED SCHOOL DIST.
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ACCOUNTS PAYABLE PRELIST
BATCH: 0028 11-17-16
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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT GOAL FUNC RES DEP T9MP			

019504/00	B & H PHOTO-VIDEO							
1319 PO-171120	11/17/2016	117400937		1	01-0000-0-4300-472-1550-1000-014-000	YN F	64.79	59.99
								TOTAL PAYMENT AMOUNT 59.99 *
								TOTAL USE TAX AMOUNT 4.80
021669/00	BAIONI, RON							
1350 PO-171154	11/17/2016	REIMB		1	01-0000-0-4300-371-1110-1000-012-000	NN F	8.99	8.99
								TOTAL PAYMENT AMOUNT 8.99 *
015718/00	BASIC PACIFIC							
PV-171042	11/17/2016	11/30/16 PREMIUM			01-0000-0-9552-000-0000-0000-000-000	NN		4,744.30
								TOTAL PAYMENT AMOUNT 4,744.30 *
021938/00	BIO CORPORATION							
1250 PO-171073	11/17/2016	V500693		1	01-0000-0-4300-472-1600-1000-014-000	NN F	1,354.17	1,301.32
								TOTAL PAYMENT AMOUNT 1,301.32 *
022597/00	BSN SPORTS							
1217 PO-171040	11/17/2016	98409607		1	01-0000-0-4300-472-0000-2700-014-000	NN F	461.62	459.39
								TOTAL PAYMENT AMOUNT 459.39 *
011697/00	C.A.S.H.							
835 PO-170715	11/17/2016	092716WK		1	01-8150-0-5200-106-0000-8110-007-000	NN F	274.00	274.00
								TOTAL PAYMENT AMOUNT 274.00 *
019750/00	CAPITAL PROGRAM MGMT INC							
621 PO-170542	11/17/2016	#21		1	01-6230-0-5800-106-9623-8500-007-000	NN P	6,711.50	6,711.50
621 PO-170542	11/17/2016	#22		1	01-6230-0-5800-106-9623-8500-007-000	NN P	2,015.50	2,015.50
1102 PO-171189	11/17/2016	#16		1	01-0000-0-5800-472-0000-8110-007-990	NN F	2,191.51	2,191.51
								TOTAL PAYMENT AMOUNT 10,918.51 *

81 CENTER UNIFIED SCHOOL DIST.
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ACCOUNTS PAYABLE PRELIST
BATCH: 0028 11-17-16
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		

010575/00	CAPITOL CLUTCH & BRAKE INC.						
66 PO-170064	11/17/2016	1434033	1	01-0000-0-4300-112-0000-3600-007-000	NN P	42.79	42.79
			TOTAL PAYMENT AMOUNT			42.79 *	42.79
011374/00	CAPITOL MECHANICAL INC						
12 PO-170011	11/17/2016	6848	1	01-8150-0-5800-106-0000-8110-007-000	NN P	280.00	280.00
			TOTAL PAYMENT AMOUNT			280.00 *	280.00
016261/00	CEBULA RN, GAIL						
1211 PO-171037	11/17/2016	OCT MILEAGE	1	01-0000-0-5210-102-0000-3140-003-000	NN P	31.86	31.86
			TOTAL PAYMENT AMOUNT			31.86 *	31.86
014449/00	CENTER HIGH SCHOOL STUDENT						
1362 PO-171173	11/17/2016	HOTEL & REGIST	1	01-3550-0-5200-472-3800-1000-014-000	NN F	204.00	204.00
			TOTAL PAYMENT AMOUNT			204.00 *	204.00
013928/00	CINTAS LOCATION 622						
516 PO-170441	11/17/2016	622688944	1	01-0000-0-5800-111-0000-8200-007-000	NN P	183.66	183.66
516 PO-170441	11/17/2016	622693869	1	01-0000-0-5800-111-0000-8200-007-000	NN P	184.99	184.99
			TOTAL PAYMENT AMOUNT			368.65 *	368.65
014557/00	COLLEGE OAK TOW & TRANSPORT						
67 PO-170065	11/17/2016	496867	1	01-0000-0-5800-112-0000-3600-007-000	NN P	180.00	180.00
			TOTAL PAYMENT AMOUNT			180.00 *	180.00
016320/00	COLLIER, ALYSON						
1346 PO-171169	11/17/2016	REIMB	1	01-0000-0-4300-601-1110-1000-017-093	NN F	407.59	407.59
1347 PO-171170	11/17/2016	GAS & TREATMENT	1	01-5630-0-4300-601-1421-1000-017-000	NN F	159.63	159.63
			TOTAL PAYMENT AMOUNT			567.22 *	567.22

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BATCH: 0028 11-17-16
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				
021813/00	CONSOLIDATED COMMUNICATIONS						
1328 PO-171136	11/17/2016	916-150-1610/0	1 01-0000-0-5930-106-0000-8110-007-000 NN P			455.10	455.10
			TOTAL PAYMENT AMOUNT	455.10 *			455.10
018893/00	DIAMOND DIESEL SERVICES INC						
69 PO-170067	11/17/2016	27576-2	1 01-0000-0-4300-112-0000-3600-007-000 NN P			419.04	419.04
			TOTAL PAYMENT AMOUNT	419.04 *			419.04
021610/00	EATON INTERPRETING SERVICES						
698 PO-170602	11/17/2016	300440	1 01-0000-0-5800-103-4760-1000-003-740 NN P			250.00	250.00
			TOTAL PAYMENT AMOUNT	250.00 *			250.00
010590/00	ELECTRONIX EXPRESS						
1218 PO-171041	11/17/2016	537740	1 01-6382-0-4300-472-1110-1000-014-000 YN F			66.21	61.31
			TOTAL PAYMENT AMOUNT	61.31 *			61.31
			TOTAL USE TAX AMOUNT	4.90			
019262/00	ENTERPRISE RENT A CAR						
1379 PO-171183	11/17/2016	#5RB69D	1 01-0000-0-5600-472-1110-4200-014-915 NN F			141.66	141.66
			TOTAL PAYMENT AMOUNT	141.66 *			141.66
016159/00	GARLAND, LESLI						
1232 PO-171121	11/17/2016	SEPT MILEAGE	1 01-6500-0-5210-102-5001-2700-002-000 NN P			9.83	9.83
			TOTAL PAYMENT AMOUNT	9.83 *			9.83
011768/00	GIRARD EDWARDS ATTORNEYS AT						
1159 PO-170986	11/17/2016	#194	1 01-0000-0-5880-105-0000-7200-005-000 NN P			1,700.50	1,700.50
			TOTAL PAYMENT AMOUNT	1,700.50 *			1,700.50

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
				FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
022347/00	GIVE SOMETHING BACK							
1100 PO-170941	11/17/2016	IN-0560127		1	01-0000-0-9320-000-0000-0000-000-000	NN P	634.82	634.82
1100 PO-170941	11/17/2016	IN-0559703		1	01-0000-0-9320-000-0000-0000-000-000	NN P	1,783.52	1,783.52
1255 PO-171078	11/17/2016	IN-0561725		1	01-0000-0-4300-472-1355-1000-014-000	NN F	167.04	167.03
1267 PO-171085	11/17/2016	IN-0561726		1	01-0000-0-4300-475-3200-1000-015-000	NN P	219.15	219.15
1267 PO-171085	11/17/2016	IN-0562195		1	01-0000-0-4300-475-3200-1000-015-000	NN F	13.61	13.60
1302 PO-171112	11/17/2016	IN-0563653		1	01-6500-0-4300-102-5770-1110-002-000	NN F	198.30	198.28
TOTAL PAYMENT AMOUNT							3,016.40 *	3,016.40
011818/00	GOODELL PORTER SANCHEZ &							
1344 PO-171150	11/17/2016	4126		1	01-0000-0-5800-105-0000-7190-005-000	NN F	4,050.00	4,050.00
TOTAL PAYMENT AMOUNT							4,050.00 *	4,050.00
015750/00	HAYWOOD, ROCHELE							
1326 PO-171134	11/17/2016	CLASS FEE		1	01-6500-0-5200-102-5001-2700-002-000	NN F	219.00	219.00
TOTAL PAYMENT AMOUNT							219.00 *	219.00
017945/00	HILTON GARDEN INN IRVINE/							
1321 PO-171131	11/17/2016	3286612826		1	01-6520-0-5200-472-5770-1110-003-000	NN F	134.00	134.00
TOTAL PAYMENT AMOUNT							134.00 *	134.00
017002/00	HOME DEPOT CREDIT SERVICES							
22 PO-170021	11/17/2016	11555		1	01-8150-0-4300-106-0000-8110-007-000	NN P	45.26	45.26
22 PO-170021	11/17/2016	9011652		1	01-8150-0-4300-106-0000-8110-007-000	NN P	159.59	159.59
22 PO-170021	11/17/2016	9011653-8204453		1	01-8150-0-4300-106-0000-8110-007-000	NN P	0.00	0.00
22 PO-170021	11/17/2016	5020520		1	01-8150-0-4300-106-0000-8110-007-000	NN P	21.89	21.89
22 PO-170021	11/17/2016	3080095		1	01-8150-0-4300-106-0000-8110-007-000	NN P	115.26	115.26
22 PO-170021	11/17/2016	2280393		1	01-8150-0-4300-106-0000-8110-007-000	NN P	29.84	29.84
22 PO-170021	11/17/2016	7013155		1	01-8150-0-4300-106-0000-8110-007-000	NN P	6.20	6.20
22 PO-170021	11/17/2016	4021879		1	01-8150-0-4300-106-0000-8110-007-000	NN P	24.34	24.34
22 PO-170021	11/17/2016	9014184		1	01-8150-0-4300-106-0000-8110-007-000	NN P	8.87	8.87
22 PO-170021	11/17/2016	7014433		1	01-8150-0-4300-106-0000-8110-007-000	NN P	98.72	98.72
22 PO-170021	11/17/2016	3023069		1	01-8150-0-4300-106-0000-8110-007-000	NN P	42.14	42.14
22 PO-170021	11/17/2016	2023192		1	01-8150-0-4300-106-0000-8110-007-000	NN P	450.95	450.95
22 PO-170021	11/17/2016	1015090		1	01-8150-0-4300-106-0000-8110-007-000	NN P	94.41	94.41
787 PO-170681	11/17/2016	562531		1	01-0000-0-4300-111-0000-8200-007-000	NN P	114.39	114.39
787 PO-170681	11/17/2016	9020012		1	01-0000-0-4300-111-0000-8200-007-000	NN P	99.81	99.81
787 PO-170681	11/17/2016	9020040		1	01-0000-0-4300-111-0000-8200-007-000	NN P	75.57	75.57

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Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		
			TOTAL PAYMENT AMOUNT		1,387.24 *			1,387.24
011341/00	HUNT & SONS INC							
77	PO-170075	11/17/2016 532184		1	01-0000-0-4340-112-0000-3600-007-000	NN P	14,697.83	14,697.83
			TOTAL PAYMENT AMOUNT		14,697.83 *			14,697.83
020090/00	JORDAN, MICHAEL							
1299	PO-171125	11/17/2016 PIZZA		1	01-0000-0-4300-472-1110-1000-014-000	NN F	182.35	182.35
			TOTAL PAYMENT AMOUNT		182.35 *			182.35
014426/00	JOSTENS INC.							
1320	PO-171130	11/17/2016 19176455		1	01-0000-0-4300-472-1405-1000-014-000	NN F	2,202.08	2,202.08
			TOTAL PAYMENT AMOUNT		2,202.08 *			2,202.08
016750/00	JUST SEND IT POSTAL CENTER							
1037	PO-170888	11/17/2016 ACCOUNT1		1	01-8150-0-5800-106-0000-8110-007-000	NN P	10.00	10.00
			TOTAL PAYMENT AMOUNT		10.00 *			10.00
019175/00	LAWSON PRODUCTS							
804	PO-170705	11/17/2016 9304490743		1	01-0000-0-4300-112-0000-3600-007-000	NN P	72.79	72.79
804	PO-170705	11/17/2016 9304327609		1	01-0000-0-4300-112-0000-3600-007-000	NN P	36.16	36.16
			TOTAL PAYMENT AMOUNT		108.95 *			108.95
017726/00	LOS ANGELES FREIGHTLINER							
889	PO-170772	11/17/2016 BN82584		1	01-0000-0-4300-112-0000-3600-007-000	NN P	268.80	268.80
			TOTAL PAYMENT AMOUNT		268.80 *			268.80
016378/00	LUPPINO, ROXANNE							
1298	PO-171124	11/17/2016 MILEAGE ACT		1	01-0000-0-5200-472-0000-2700-014-000	NN F	16.23	16.23
1316	PO-171128	11/17/2016 MILEAGE WORKSHOP		1	01-0000-0-5200-472-0000-2700-014-000	NN F	22.68	22.68
1317	PO-171129	11/17/2016 MILEAGE SUMMIT		1	01-0000-0-5200-472-0000-2700-014-000	NN F	42.98	42.98
			TOTAL PAYMENT AMOUNT		81.89 *			81.89

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Req Reference	Date			FD RESO P	OBJE SIT GOAL	FUNC RES DEP T9MP		

018049/00	MAGID GLOVE & SAFETY							
1207 PO-171032	11/27/2016	955571		1 01-6512-0-4300-102-5001-3110-003-000	NN F		79.75	83.12
TOTAL PAYMENT AMOUNT								83.12
014591/00	MAGNANI, KATHY							
1374 PO-171180	11/17/2016	REIMB		1 01-6300-0-4300-371-1110-1000-012-000	NN F		108.00	108.00
TOTAL PAYMENT AMOUNT								108.00
021926/00	MATRE, KAREN							
1283 PO-171122	11/17/2016	REIMB CHAIR		1 01-0000-0-4300-106-0000-8110-007-000	NN F		107.99	107.99
TOTAL PAYMENT AMOUNT								107.99
022590/00	MICHAEL JONES							
1012 PO-170871	11/17/2016	trip 1115		1 01-0000-0-5800-112-0000-3600-007-000	NN P		10.83	10.83
TOTAL PAYMENT AMOUNT								10.83
016087/00	MICHAEL'S TRANSPORTATION SERV.							
1179 PO-171007	11/17/2016	94336-CREDIT		1 01-0000-0-5800-112-0000-3600-007-000	NN F		2,160.00	950.00
1327 PO-171135	11/17/2016	94486		1 01-0000-0-5800-112-0000-3600-007-000	NN P		4,315.00	4,315.00
TOTAL PAYMENT AMOUNT								5,265.00
010253/00	NCS PEARSON INC							
1200 PO-171027	11/17/2016	10930934		1 01-6500-0-4300-102-5770-1191-002-000	NN F		424.15	422.37
TOTAL PAYMENT AMOUNT								422.37
015343/00	NORTH HIGHLANDS RECREATION AND							
1367 PO-171164	11/17/2016	8-201617#1		1 01-0000-0-5600-106-0000-8200-007-000	NN F		4,000.00	4,000.00
TOTAL PAYMENT AMOUNT								4,000.00

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015787/00	O'REILLY AUTO PARTS							
80 PO-170078	11/17/2016	1333147		1 01-0000-0-4300-112-0000-3600-007-000 NN P			1,444.23	1,444.23
				TOTAL PAYMENT AMOUNT	1,444.23 *			1,444.23
017576/00	OFFICE DEPOT							
1216 PO-171039	11/17/2016	875539737001		1 01-0000-0-4300-472-0000-2700-014-000 NN P			55.07	55.07
1216 PO-171039	11/17/2016	875539737002		1 01-0000-0-4300-472-0000-2700-014-000 NN F			236.51	226.79
				TOTAL PAYMENT AMOUNT	281.86 *			281.86
011822/00	OLARIU, STEFAN							
1165 PO-170996	11/17/2016	TRIP 1095		1 01-0000-0-5800-112-0000-3600-007-000 NN P			7.11	7.11
				TOTAL PAYMENT AMOUNT	7.11 *			7.11
021050/00	PACHECO, SHAWNA							
1393 PO-171194	11/17/2016	REIMB		1 01-3410-0-5200-472-1110-1000-003-000 NN F			110.69	110.69
1393 PO-171194	11/17/2016	REIMB		2 01-6520-0-5200-472-5770-1110-003-000 NN F			31.68	31.68
1393 PO-171194	11/17/2016	REIMB		3 01-6520-0-5200-472-5770-1110-003-982 NN F			141.66	141.66
				TOTAL PAYMENT AMOUNT	284.03 *			284.03
018872/00	PEREZ, ANA							
1315 PO-171141	11/17/2016	MILEAGE		1 01-0000-0-5200-472-0000-2700-014-000 NN F			22.20	22.20
				TOTAL PAYMENT AMOUNT	22.20 *			22.20
014069/00	PLATT ELECTRIC SUPPLY INC							
1365 PO-171162	11/17/2016	K622302		1 01-0000-0-4300-111-0000-8200-007-939 NN F			57.46	57.45
1366 PO-171163	11/17/2016	K709627		1 01-0000-0-4300-111-0000-8200-007-939 NN F			349.92	349.92
1384 PO-171191	11/17/2016	K710275		1 01-0000-0-4300-111-0000-8200-007-939 NN F			2,604.00	2,604.00
1390 PO-171192	11/17/2016	K622144		1 01-0000-0-4300-111-0000-8200-007-939 NN F			760.77	760.77
				TOTAL PAYMENT AMOUNT	3,772.14 *			3,772.14
014023/00	PRO-ED							
1199 PO-171026	11/17/2016	2598139		1 01-6500-0-4300-102-5770-1191-002-000 NN F			31.37	28.75
				TOTAL PAYMENT AMOUNT	28.75 *			28.75

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Req Reference	Date			FD RESO P OBJE	SIT GOAL FUNC	RES DEP T9MP		
016973/00	PROJECT LEAD THE WAY							
1337 PO-171146	11/17/2016	70759		1 01-3010-0-5800-103-0000-2110-003-000	NN	F	750.00	750.00
TOTAL PAYMENT AMOUNT								750.00
021194/00	PRUDENTIAL OVERALL SUPPLY INC							
82 PO-170079	11/17/2016	180262831		1 01-0000-0-5600-112-0000-3600-007-000	NN	P	67.89	67.89
TOTAL PAYMENT AMOUNT								67.89
019976/00	RAMIREZ, TRACY LAFAY							
1333 PO-171137	11/17/2016	SEPT MILEAGE		1 01-6500-0-5210-102-5060-2110-002-000	NN	F	14.63	14.63
TOTAL PAYMENT AMOUNT								14.63
010552/00	SAC VAL JANITORIAL							
257 PO-170222	11/17/2016	10216753		1 01-0000-0-9320-000-0000-0000-000-000	NN	P	49.14	49.14
257 PO-170222	11/17/2016	10215897		1 01-0000-0-9320-000-0000-0000-000-000	NN	P	333.89	333.89
257 PO-170222	11/17/2016	10216528		1 01-0000-0-9320-000-0000-0000-000-000	NN	P	658.40	658.40
257 PO-170222	11/17/2016	102516583		1 01-0000-0-9320-000-0000-0000-000-000	NN	P	459.40	459.40
1368 PO-171175	11/17/2016	10216342		1 01-0000-0-9320-000-0000-0000-000-000	NN	P	10,369.85	10,369.85
TOTAL PAYMENT AMOUNT								11,870.68
021289/00	SACRAMENTO COUNTY OFF. OF ED.							
630 PO-170552	11/17/2016	170584		1 01-3010-0-5200-103-0000-2110-003-000	NN	F	525.00	525.00
TOTAL PAYMENT AMOUNT								525.00
020981/00	SAVE MART SUPERMARKETS							
605 PO-170526	11/17/2016	2581553		1 01-6500-0-4300-102-5750-1110-002-000	NN	P	27.36	27.36
605 PO-170526	11/17/2016	2296019		1 01-6500-0-4300-102-5750-1110-002-000	NN	P	8.75	8.75
TOTAL PAYMENT AMOUNT								36.11
017234/00	SCHIRO, BONNIE							
1314 PO-171127	11/17/2016	WALMART PURCHASE		1 01-0000-0-4300-472-0000-2700-014-000	NN	F	15.67	15.67
TOTAL PAYMENT AMOUNT								15.67

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Req Reference	Date			FD RESO P OBJE SIT GOAL FUNC	RES DEP T9MP			

010373/00	SCHOOLS INSURANCE AUTHORITY							
1227 PO-171060	11/17/2016	WC2017-05		1 01-0000-0-9558-000-0000-0000-000	NN F	234,422.50	234,422.50	
1228 PO-171061	11/17/2016	PL2017-005		1 01-0000-0-5400-100-0000-7200-005-000	NN F	135,640.00	135,640.00	
				TOTAL PAYMENT AMOUNT		370,062.50 *	370,062.50	
020983/00	SIERRA PACIFIC TURF SUPPLY							
57 PO-170055	11/17/2016	04875214-IN		1 01-0000-0-4300-106-0000-8110-007-000	NN P	443.70	443.70	
				TOTAL PAYMENT AMOUNT		443.70 *	443.70	
010376/00	SLAKEY BROS. INC.							
32 PO-170031	11/17/2016	17121536-00		1 01-8150-0-4300-106-0000-8110-007-000	NN P	50.43	50.43	
				TOTAL PAYMENT AMOUNT		50.43 *	50.43	
014558/00	SPURR							
115 PO-170180	11/17/2016	77840		1 01-0000-0-5515-106-0000-8110-007-000	NN P	1,498.27	1,498.27	
				TOTAL PAYMENT AMOUNT		1,498.27 *	1,498.27	
020252/00	STAPLES BUSINESS ADVANTAGE							
1253 PO-171076	11/17/2016	3320630158		1 01-0000-0-4300-472-1600-1000-014-000	NN F	257.75	257.75	
				TOTAL PAYMENT AMOUNT		257.75 *	257.75	
019198/00	STEELE INC							
1015 PO-170873	11/17/2016	208358		1 01-8150-0-4300-106-0000-8110-007-000	NN P	167.62	167.62	
				TOTAL PAYMENT AMOUNT		167.62 *	167.62	
020444/00	SUMMERS, KATHY							
1359 PO-171171	11/17/2016	REIMB CHROMEBOOK		1 01-0000-0-4400-472-0000-2700-014-000	NN F	698.65	698.65	
				TOTAL PAYMENT AMOUNT		698.65 *	698.65	

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Req Reference	Date			FD RESO P OBJE	SIT GOAL FUNC	RES DEP T9MP		

018066/00	SUPER DUPER INC.							
1197 PO-171024	11/17/2016	2206678A		1 01-6500-0-4300-102-5770-1191-002-000		YN F	840.11	777.88
				TOTAL PAYMENT AMOUNT		777.88 *		777.88
				TOTAL USE TAX AMOUNT		62.23		
020465/00	SUPPORTED LIFE INSTITUTE							
843 PO-170733	11/17/2016	OCT 27		1 01-6500-0-5800-102-5750-1180-002-000		NN P	258.00	258.00
				TOTAL PAYMENT AMOUNT		258.00 *		258.00
016874/00	SUTTER BUTTES COMMUNICATIONS							
1184 PO-171010	11/17/2016	38219		1 01-0000-0-4400-238-1110-1000-010-000		NN F	5,276.00	5,276.00
				TOTAL PAYMENT AMOUNT		5,276.00 *		5,276.00
017767/00	SYTECH SOLUTIONS INC							
1380 PO-171184	11/17/2016	6048		1 01-0000-0-5800-106-0000-8200-007-000		NN F	1,364.00	1,364.00
				TOTAL PAYMENT AMOUNT		1,364.00 *		1,364.00
018563/00	THE AIR TEAM							
1377 PO-171182	11/17/2016	1601		1 01-8150-0-4300-106-0000-8110-007-000		NY F	215.00	215.00
1377 PO-171182	11/17/2016	1601		2 01-8150-0-5800-106-0000-8110-007-000		NY F	390.00	390.00
				TOTAL PAYMENT AMOUNT		605.00 *		605.00
010519/00	TIM'S MUSIC							
949 PO-170966	11/17/2016	250172		1 01-0000-0-4300-472-1520-1000-014-000		NN F	161.46	161.46
1081 PO-170968	11/17/2016	246019		1 01-0000-0-5600-472-0000-2700-014-000		NN F	87.12	87.12
				TOTAL PAYMENT AMOUNT		248.58 *		248.58
010139/00	TROXELL COMMUNICATIONS INC							
1231 PO-171055	11/17/2016	926905		1 01-0000-0-9320-000-0000-0000-000-000		NN P	508.25	508.25
1231 PO-171055	11/17/2016	927297		1 01-0000-0-9320-000-0000-0000-000-000		NN P	160.10	160.10
				TOTAL PAYMENT AMOUNT		668.35 *		668.35

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Req Reference	Date	Description	FD RESO	P OBJE SIT	GOAL FUNC RES DEP T9MP		

018567/00	TRULITE GLASS & ALUMINUM SOL.						
35 PO-170034	11/17/2016	120889879	1	01-0000-0-4300-106-0000-8110-007-000	NN P	113.33	113.33
			TOTAL PAYMENT AMOUNT		113.33 *		113.33
016370/00	TWIN RIVERS UNIFIED SCH DIST						
817 PO-170741	11/17/2016	170758	1	01-0000-0-5800-105-0000-8300-005-000	NN P	11,833.33	11,833.33
			TOTAL PAYMENT AMOUNT		11,833.33 *		11,833.33
011190/00	UNIVERSAL SPECIALTIES INC						
36 PO-170035	11/17/2016	75682	1	01-8150-0-4300-106-0000-8110-007-000	NN P	55.98	55.98
			TOTAL PAYMENT AMOUNT		55.98 *		55.98
022254/00	VALLEY POWER SYSTEMS INC						
1271 PO-171090	11/17/2016	J89327	1	01-0000-0-4300-112-0000-3600-007-000	NN P	3,823.22	3,823.22
			TOTAL PAYMENT AMOUNT		3,823.22 *		3,823.22
015191/00	WACHOB, CYNTHIA						
165 PO-170144	11/17/2016	OCT MILEAGE	1	01-6500-0-5200-102-5060-2110-002-000	NN P	144.51	144.51
			TOTAL PAYMENT AMOUNT		144.51 *		144.51
022221/00	WESTERN HEALTH ADVANTAGE						
PV-171043	11/17/2016	DECEMBER		01-0000-0-9552-000-0000-0000-000-000	NN		110,261.00
PV-171044	11/17/2016	DECEMBER		01-0000-0-9552-000-0000-0000-000-000	NN		5,501.79
			TOTAL PAYMENT AMOUNT		115,762.79 *		115,762.79
022190/00	WILSON C. RILES MIDDLE SCHOOL						
1357 PO-171160	11/17/2016	PE VOUCHERS	1	01-5630-0-4300-601-1421-1000-017-000	NN F	40.00	40.00
			TOTAL PAYMENT AMOUNT		40.00 *		40.00

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Req Reference	Date				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			
022348/00	WILSON, SHERRY							
828 PO-170713	11/17/2016	TRIP 1056		1 01-0000-0-5800-112-0000-3600-007-000 NN P			13.66	13.66
				TOTAL PAYMENT AMOUNT		13.66 *		13.66
014397/00	WORKABILITY REGION 4							
1322 PO-171142	11/17/2016	REGIST		1 01-6520-0-5200-472-5770-1110-003-982 NN F			75.00	75.00
				TOTAL PAYMENT AMOUNT		75.00 *		75.00
017313/00	XEROX							
404 PO-170290	11/17/2016	086849634		1 01-3010-0-5600-240-1110-1000-011-000 NN P			24.14	24.14
				TOTAL PAYMENT AMOUNT		24.14 *		24.14
				TOTAL FUND PAYMENT		603,771.35 **		603,771.35
				TOTAL USE TAX AMOUNT		71.93		

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Req Reference	Date				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP				

014067/00		ACCREDITING COMMISSION FOR							
1392	PO-171193	11/17/2016	3473973377		1 09-0700-0-5800-503-1110-1000-018-000 NN F		920.00	920.00	
TOTAL PAYMENT AMOUNT								920.00 *	920.00
TOTAL FUND PAYMENT								920.00 **	920.00

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Req Reference	Date	Description	FD RESO	P OBJE	SIT GOAL	FUNC RES	DEP T9MP

011205/00	CULTURE SHOCK YOGURT						
95 PO-170107	11/17/2016	4353	1	13-5310-0-4700-108-0000-3700-007-000	NN P	214.00	214.00
			TOTAL PAYMENT AMOUNT			214.00 *	214.00
011602/00	DANIELSEN CO., THE						
705 PO-170608	11/17/2016	117527	2	13-5310-0-4300-108-0000-3700-007-000	NN P	86.36	86.36
705 PO-170608	11/17/2016	118138	2	13-5310-0-4300-108-0000-3700-007-000	NN P	8.00	8.00
705 PO-170608	11/17/2016	117527	1	13-5310-0-4700-108-0000-3700-007-000	NN P	978.57	978.57
705 PO-170608	11/17/2016	118138	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,079.83	2,079.83
			TOTAL PAYMENT AMOUNT			3,152.76 *	3,152.76
017051/00	DAVIS, LAURA						
1370 PO-171177	11/17/2016	REIMB SHUTTLE	1	13-5310-0-5200-108-0000-3700-007-000	NN F	58.00	58.00
			TOTAL PAYMENT AMOUNT			58.00 *	58.00
021080/00	GOLD STAR FOODS INC						
708 PO-170610	11/17/2016	1850820-11164457	1	13-5310-0-4700-108-0000-3700-007-000	NN P	6,881.65	6,881.65
708 PO-170610	11/17/2016	1809871	1	13-5310-0-4700-108-0000-3700-007-000	NN P	2,148.70	2,148.70
			TOTAL PAYMENT AMOUNT			9,030.35 *	9,030.35
022464/00	KASEY, LAURA						
1376 PO-171190	11/17/2016	REIMB	1	13-5310-0-4300-108-0000-3700-007-000	NN F	102.90	102.90
1376 PO-171190	11/17/2016	REIMB	2	13-5310-0-4700-108-0000-3700-007-000	NN F	51.53	51.53
			TOTAL PAYMENT AMOUNT			154.43 *	154.43
016279/00	P&R PAPER SUPPLY						
193 PO-170166	11/17/2016	30104278-01	1	13-5310-0-4300-108-0000-3700-007-000	NN P	1,355.57	1,355.57
193 PO-170166	11/17/2016	30098903.00	1	13-5310-0-4300-108-0000-3700-007-000	NN P	753.87	753.87
193 PO-170166	11/17/2016	30103356.00	1	13-5310-0-4300-108-0000-3700-007-000	NN P	1,272.39	1,272.39
			TOTAL PAYMENT AMOUNT			3,381.83 *	3,381.83

81 CENTER UNIFIED SCHOOL DIST.
11-17-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0028 11-17-16
FUND : 13 CAFETERIA FUND

J15829 APY500 H.02.05 11/17/16 PAGE 16
<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date				FD RESO P OBJE SIT GOAL FUNC RES DEP T9MP			
018178/00	SAMCO							
1293 PO-171108	11/17/2016	SI-154969		1	13-5310-0-4300-108-0000-3700-007-000	NN F	114.40	114.40
TOTAL PAYMENT AMOUNT							114.40 *	114.40
017334/00	SEVEN UP BOTTLING CO. OF S.F.							
97 PO-170109	11/17/2016	7062562826		1	13-5310-0-4700-108-0000-3700-007-000	NN P	403.20	403.20
TOTAL PAYMENT AMOUNT							403.20 *	403.20
TOTAL FUND PAYMENT							16,508.97 **	16,508.97

81 CENTER UNIFIED SCHOOL DIST.
11-17-16

ACCOUNTS PAYABLE PRELIST
BATCH: 0028 11-17-16
FUND : 21 BUILDING FUND

J15829 APY500 H.02.05 11/17/16 PAGE 17
<< Open >>

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD RESO P	OBJE SIT	GOAL FUNC RES DEP T9MP		
019750/00	CAPITAL PROGRAM MGMT INC							
935 PO-170807	11/17/2016 #3			1	21-0000-0-5800-106-9175-8110-007-000	NN P	22,042.00	22,042.00
935 PO-170807	11/17/2016 #4			1	21-0000-0-5800-106-9175-8110-007-000	NN P	26,752.68	26,752.68
TOTAL PAYMENT AMOUNT							48,794.68 *	48,794.68
TOTAL FUND				PAYMENT			48,794.68 **	48,794.68
TOTAL BATCH PAYMENT							669,995.00 ***	669,995.00
TOTAL USE TAX AMOUNT							71.93	
TOTAL DISTRICT PAYMENT							669,995.00 ****	669,995.00
TOTAL USE TAX AMOUNT							71.93	
TOTAL FOR ALL DISTRICTS:							669,995.00 ****	669,995.00
TOTAL USE TAX AMOUNT							71.93	

Number of warrants to be printed: 94, not counting voids due to stub overflows.

Center Joint Unified School District

Dept./Site: Superintendent's Office	AGENDA REQUEST FOR:
To: Board of Trustees	Action Item <u> X </u>
Date: December 14, 2016	Information Item <u> </u>
From: Scott A. Loehr, Superintendent	# Attached Pages <u> </u>
Principal/Administrator Initials: _____	

SUBJECT: Annual Organizational Meeting for Governing Board

Education Code §3513 requires governing boards to conduct an annual organizational meeting. At this time, the Board will:

- 1) elect the Board President;
- 2) elect a Clerk of the Board;
- 3) appoint a Board Representative to the County School Boards Association;
- 4) establish the time, place and frequency of regular meetings of the Board.

RECOMMENDATION: The Center Joint Unified School District Board of Trustees Conduct the Annual Organizational Meeting of the Board.

CERTIFICATE OF ELECTION
OF
BOARD PRESIDENT, CLERK, AND BOARD REPRESENTATIVE

INSTRUCTIONS: *Please complete and forward this certificate to the County Superintendent of Schools immediately following your annual organizational meeting, which must be held between December 2 and December 16, 2016.*

It is hereby certified that at the annual organizational meeting of the governing board of the _____ District, held _____, 2016, the following officers and representatives were elected:

PRESIDENT: _____

Address: _____

CLERK: _____

Address: _____

BOARD REPRESENTATIVE: _____

Address: _____

Submitted by: _____

Title: _____

Return to: **Carla Miller**
Sacramento County Office of Education
P.O. Box 269003
Sacramento, CA 95826-9003

**CENTER JOINT UNIFIED SCHOOL DISTRICT
FINANCING CORPORATION**

**ORGANIZATIONAL MEETING
December 14, 2016**

A G E N D A

- 1. Call to Order**
- 2. Approval of Prior Meeting Minutes: December 16, 2015**
- 3. Appointment of New Officers**
- 4. Other Business**
- 5. Public Comments**
- 6. Adjournment**

**CENTER JOINT UNIFIED SCHOOL DISTRICT
FINANCING CORPORATION**

**ORGANIZATIONAL MEETING
December 16, 2015**

MINUTES

1. Call to Order

President Kelley, called a recess of the regular meeting of the Center Joint Unified Board of Trustees at 6:37 p.m., at which time the annual Organizational Meeting of the Board of Directors of the Center Joint Unified School District Financing Corporation was convened.

Roll Call: Members Present: Mrs. Nancy Anderson, Mr. Jeremy Hunt,
Mrs. Kelly Kelley, Mrs. Delrae Pope,
Mr. Donald Wilson

2. Adoption of Minutes: December 17, 2014

A motion to approve the adoption of the minutes of December 17, 2014 of the Center Joint Unified Financing Corporation, was made by Trustee Anderson and seconded by Trustee Wilson.

Vote: General Consent

3. Appointment of New Officers

A motion was made by Trustee Anderson, seconded by Trustee Wilson, to go with the same officers as appointed for the School Board of Trustees which would place Trustee Pope as President and Trustee Anderson as Secretary of the CJUSD Financing Corporation.

Vote: General Consent

4. Other Business - None

5. Public Comments - None

6. Adjournment – 6:40 p.m.

Motion: Wilson
Second: Anderson

Vote: General Consent

**CJUSD FINANCING CORPORATION
ORGANIZATIONAL MEETING
December 16, 2015
Page 2**

Nancy Anderson

Jeremy Hunt

Delrae Pope

Kelly Kelley

Date Adopted

Donald E. Wilson

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site: Instructional Services		Action Item <u> X </u>
To: Board of Trustees		Information Item <u> </u>
Date: December 14, 2016		# Attached Pages <u> </u>
From: Scott Loehr, Superintendent		
Principal/Administrator Initials: _____		

SUBJECT: College Readiness Block Grant Plan

CJUSD shall develop a plan describing how fund will increase or improve services for unduplicated pupils to ensure college readiness and include in formation on how it aligns with the local control and accountability plan. As a condition of receipt of funds, CJUSD shall report to the CDE by January 1, 2017, on how the CJUSD will measure the impact of the funds received on the CJUSD's unduplicated pupils' access and matriculation to higher education.

RECOMMENDATION: The CJUSD Board of Trustees approve the College Readiness Block Grant Plan.

Center Joint Unified School District
College Readiness Block Grant Plan

Background: The College Readiness Block Grant is established for the purposes of providing California's high school pupils, particularly unduplicated pupils as defined in Education Code (EC) sections 42238.01 and 42238.02, additional supports to increase the number who enroll at institutions of higher education and complete an undergraduate degree within four years. No school district, county office of education, or charter school serving at least one unduplicated pupil in grades 9–12 shall receive an allocation of less than \$75,000.

CJUSD shall develop a plan describing how funds will increase or improve services for unduplicated pupils to ensure college readiness and include information on how it aligns with the local control and accountability plan. As a condition of receipt of funds, CJUSD shall report to the CDE by January 1, 2017, on how the CJUSD will measure the impact of the funds received on the CJUSD's unduplicated pupils' access and matriculation to higher education.

CJUSD is eligible to receive one-time funds of \$124,234 to serve our high school students at Center High School and McClellan High and Global Youth is eligible to receive one-time funds of \$75,000. All funds received must be spent by the end of the 2018-19 school year.

CJUSD Plan for utilizing College Readiness Block Grant

- Increase evening events organized to assist students and families on college application and financial aid process
- Increase student visitations to institutes of higher education
- Explore and possibly increase enrollment and offerings of Advanced Placement opportunities
- All 10th grade students to take no cost PSAT during school day
- Offering SAT prep rate reduction
- Access local college and career awareness events
- Expand CHS College and Career Event
- Explore online college counseling software

CJUSD Measurement used to support use of funds

1. LCAP Goal # 3 -Center JUSD students and families will be engaged and informed regarding the educational process and opportunity
2. Increase A-G completion rate - LCAP Goal # 2
3. Increase % of student taking AP exams -LCAP Goal # 2
4. Increase AP offerings - LCAP Goal # 2

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: Facilities & Operations Department

To: Board of Trustees

Action Item X

Date: December 14, 2016

Information Item

From: Craig Deason, Assist. Supt.

Attached Pages 16

Assist. Supt. Initials: CD

SUBJECT: Commercial SolarShares Program –
SolarShares Agreement

The Facilities Department would like to enter into an agreement with SMUD that would provide a strategic partnership to facilitate renewable power capable of meeting the District's electrical needs through the purchase of solar power.

RECOMMENDATION: That the Board of Trustees approves entering into the proposed Commercial SolarShares Program – SolarShares Agreement.



COMMERCIAL SOLARSHARES® PROGRAM – SOLARSHARES® AGREEMENT

This SolarShares® Agreement ("SSA"), entered into and made effective on this _____ day of _____, 2016 ("Agreement Date"), by and between Center Joint Unified School District ("Customer"), and the Sacramento Municipal Utility District ("SMUD") – each a "Party" and, collectively, the "Parties" – states the nature and extent of the agreement between the Parties.

RECITALS

This SSA is entered into with reference to the following facts:

- A. WHEREAS, SMUD is an electric utility serving customer load in Sacramento County and small adjoining portions of Placer and Yolo Counties that owns and operates an electric power system; and
- B. WHEREAS, Customer is a commercial customer of SMUD; and
- C. WHEREAS, SMUD wishes to develop a strategic partnership and Customer wishes to facilitate renewable power for Customer's facilities; and
- D. WHEREAS, SMUD has an innovative SolarShares® program whereby a portion of the solar power will be allocated to meet the electricity needs of Customer's facilities; and
- E. WHEREAS, Customer wishes to purchase solar power from SMUD's commercial SolarShares® program; and

NOW, THEREFORE, in consideration of the above-mentioned recitals and the covenants herein, the Parties mutually agree as follows:



AGREEMENT

1. Purpose. The purpose of this SSA and the intent of the Parties, is for SMUD to sell Customer, and Customer to purchase from SMUD, solar power under SMUD's Commercial SolarShares[®] Program to be allocated to Customer Account Number(s) listed in Exhibit A, attached and incorporated herein. This SSA is required as a condition of taking service under SMUD's Commercial SolarShares[®] Program Pilot Schedule CSS. In addition to this SSA, Customer is subject to the terms and conditions of Pilot Schedule CSS. In the event of any conflict or inconsistency between this SSA and the Pilot Schedule CSS, this SSA shall control.
2. SolarShares[®] Allocation. Under its Commercial SolarShares[®] Program, SMUD will allocate to Customer a kilowatt hour (kWh) portion of solar energy from photovoltaic energy facilities in the amount of 2,382,327kWh/year, hereinafter referred to as "SolarShares[®] Allocation." The SolarShares[®] Allocation will be distributed to Customer according to the production periods in Exhibit C, attached and incorporated herein. These periods may adjust in the future with changes to the standard retail rate adopted by SMUD's Board of Directors from time to time. If SMUD's Board of Directors changes these periods, SMUD will issue a new Exhibit C to reflect the new production periods, which shall then become part of this SSA.
3. Renewable Energy Credits. The SolarShares[®] Allocation includes the Renewable Energy Credits (RECs) associated with the production of the solar energy, and Customer may make all claims to renewable and environmental attributes in the RECs, including that Customer uses solar power. The RECs associated with SolarShares[®] production will be retired by SMUD on Customer's behalf.
4. Price. Effective _____, 2016, SMUD shall sell and Customer shall purchase the SolarShares[®] Allocation. This date shall be referred to as the "SolarShares[®] Price Effective Date." Beginning on the SolarShares[®] Price Effective Date, Customer is subject to the following pricing:
 - A. SolarShares[®] Price – the price for the SolarShares[®] Allocation under this SSA consists of the pricing components below, referred to collectively as "SolarShares[®] Price."

i. Energy Cost Component - \$0.095/kWh (fixed)

- This Energy Cost Component replaces Customer's energy-only charges under its applicable standard SMUD rate, attached and incorporated herein as Exhibit B. SMUD will calculate this component on a time-of-use basis depending on when Customer's kWh usage at its facilities occurs, and apply the generation according to Exhibit C which is attached and incorporated herein. The Energy Cost Component is fixed and will not adjust in the future. The Energy Cost Component includes the RECs associated with SolarShares[®] production pursuant to Section 3.

ii. Delivery Service Charge (DSC)

- The initial price of the DSC is \$0.015 /kWh. This non-bypassable DSC is based on the delivery costs normally included in the customer's standard SMUD rate. This represents the cost to recover fixed charges not recovered in the System Infrastructure Fixed Charge. These charges are not fixed and may adjust with changes to the standard retail rate adopted by SMUD's Board of Directors from time to time.

B. SMUD's Standard Rates (Non-SolarShares[®] energy) - For energy that customer uses that exceeds the customer's SolarShares[®] Allocation, the price for the other components of SMUD's electric service shall apply to customers under the applicable SMUD retail rate schedule. The additional rate components are referred to collectively as "SMUD's Standard Rates" and are subject to changes adopted by SMUD's Board of Directors from time to time. These charges may include:

- i. Electricity Usage Charges (see Exhibit B)
- ii. System Infrastructure Fixed Charge
- iii. Site Infrastructure Charge
- iv. Summer Super Peak Demand Charge
- v. Power Factor Adjustment or Waiver Price
- vi. Campus Meter Charges (customers under Campus Bill option) Data Service Meter Rental (customers under Campus Bill option)

5. **Billing.** SMUD shall apply the SolarShares[®] Price to the monthly bills for Customer's account number(s) listed in Exhibit A.
6. **SMUD's Rates, Rules and Regulations.** As a customer of SMUD, and except as otherwise addressed in this SSA, Customer is subject to SMUD's Rates, Rules and Regulations and nothing in this SSA shall change, amend or affect the rights, conditions and obligations established in SMUD's Rates, Rules and Regulations, which are amended from time to time.

In the event that an account rate category is amended for a participating account and the amended rate category does not qualify for the same SolarShares[®] participation level, SMUD will inform Customer of the availability of SolarShares[®] at the new rate for the affected account. Transitioning the rate and any SolarShares[®] allocation may take up to ninety (90) days.

Accounts will not be eligible for new SolarShares[®] offerings that may become available during the term of the SSA.

In the event of any inconsistency or conflict between this SSA and SMUD's Rates, Rules and Regulations, the terms and provisions of this SSA, shall control.

7. **Behind-the-meter Generation.** During the term of this SSA, Customer is not eligible to install behind-the-meter generation for the Customer Account Numbers listed in Exhibit A , except pursuant to section 8.2 below.
8. **Resizing.** During the term of this SSA, SMUD may, at its sole discretion, resize Customer's SolarShares[®] Allocation according to the following guidelines:

8.1. **Resizing Criteria:**

- A. **Downsizing:** If the Customer carries a negative balance for three consecutive months as a result of over-generation, then an evaluation of Customer's SolarShares[®] participation will be performed that may result in a recalculation of the allocation. SMUD may reduce the SolarShares[®] allocation proportionate to the over-generation.

- B. Upsizing: Upon request by Customer to SMUD to increase its SolarShares® Allocation, SMUD may upsize the allocation. Upsizing is contingent upon availability of SolarShares® product, customer subscriptions, and Customer usage.

8.2 Behind-the-meter Generation

- A. If Customer's upsizing request under section 8.1(B) above is based on a new regulatory requirement (e.g. statute, code, or other mandated obligation) that applies to Customer, and SMUD is not able to supply additional SolarShares® product, Customer may explore alternative generation or capacity methods to achieve compliance with the regulatory requirement. If behind-the-meter solar generation is considered for compliance, the capacity size of the solar generating facility that may be installed on Customer owned property is limited to the equivalent amount of SolarShares® kWh that SMUD is not able to allocate in response to Customer's regulatory requirement. Prior to any solar generating facility being installed by Customer, SMUD shall review the Customer's new regulatory requirement and provide written permission to install if the conditions of this section have been met.
- B. If the kWh output of the customer owned behind-the-meter solar generating facility installed pursuant to section 8.2(A) above exceeds the Customer's kWh usage that is not supplied by the SolarShares® Allocation and this triggers the downsizing of the SolarShares® Allocation under Section 8.1(A), Customer shall continue to purchase the original SolarShares® Allocation kWh amount for the specific account(s) in Exhibit C for the full term of this SSA.

8.3 There are no penalties associated with resizing.

8.4 Resizing shall not affect or change the Term under section 9 and the Energy Cost Component under section 4(A)(i).

9. Term and Termination. The SSA shall commence on the Agreement Date, and expire twenty (20) years after the SolarShares® Price Effective Date. Customer may terminate for convenience at any time during the twenty (20) year term with at least a ninety (90) calendar day advance notice to SMUD. Early termination by Customer will result in an early termination fee according to the schedule outlined in Exhibit D, attached and incorporated herein. The early termination fee is calculated based on the SolarShares® Annual Production kWhs in Exhibit C, multiplied by the termination multiplier corresponding to the number of full years remaining under the SSA.

10. Relationship of the Parties. This SSA does not constitute, create nor give effect to a partnership, joint venture, or any agency between the Parties.
11. Applicable Law. Each Party shall comply with all applicable federal, state and local laws, regulations or ordinances in effect or hereafter adopted. This SSA shall be governed by and construed and interpreted in accordance with the substantive laws of the State of California, and federal rules and regulations as applicable.
12. Assignment. This SSA, or any interest herein, shall not be transferred or assigned – in whole or in part-by either Party without the prior written consent of the other.
13. Changes. No modification or amendment to this SSA shall be binding upon the Parties unless made in writing and signed by a duly authorized official of both Parties.
14. Severability. In the event any portion of this SSA is deemed invalid or unenforceable for any reason by a court of competent jurisdiction, the remaining portions of this SSA shall remain in full force and effect.
15. Ambiguities. This SSA is a product of negotiation and the Parties have agreed to each term of it, and as such, ambiguities, if any, in the terms of this SSA shall not be construed against any Party.
16. Counterparts/Electronic Delivery. This SSA may be signed in counterparts, each of which shall be deemed an original but all or which together shall constitute one and the same instrument. This SSA may be executed and delivered by facsimile or electronic transmission and the Parties agree that such facsimile or electronic (e.g., .pdf) execution and delivery shall have the same force and effect as delivery of an original document with original signatures, and that each Party may use such facsimile or electronic signatures as evidence of the execution and delivery of this SSA by the Parties to the same extent that an original signature could be used.
17. Entire Agreement. This SSA constitutes the entire understanding between the Parties with regard to SolarShares®. Each Party covenants that there is no agreement between itself and any other person, firm, or corporation which would impair the full force and effect of this SSA.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the dates indicated below.

SACRAMENTO MUNICIPAL UTILITY DISTRICT

By: _____

Name:

Title:

Date: _____

Center Joint Unified School District

By: _____

Name:

Title:

Date: _____

Exhibit A

A.1. Account Numbers and kWh Allocation

Customer Account Number Included in SSA	Annual Allocation in kWh
3373957	820,145
3072957	553,273
846648	210,461
188113	206,121
291301	186,594
80392	154,048
121850	71,600
122002	56,412
121834	123,673
Total	2,382,327

A.2 Effective Date

Upon issuance of a new Exhibit A, the Parties will insert a new effective date for this Exhibit A, which will replace the prior Exhibit A.

Month, Day, Year

A.3 Changes to Exhibit A. The Parties, upon mutual agreement, may revise this Exhibit A as appropriate to add or remove Accounts and/or change annual kWh allocation, and issue a new Exhibit A which shall then become part of the SSA to reflect the addition or removal of City Accounts. No formal amendment of the SSA is required to update this Exhibit A.

Signature of Customer

Signature of SMUD

Exhibit B

GUS_M Rate Schedule – 2017

Firm Service Rates		
	Voltage Level Rate Category	Large C&I Subtransmission GUS_M
Winter Season - October 1 through May 31		
System Infrastructure Fixed Charge - per month per meter		\$ 104.15
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 2.75
Electric Usage Charge		
On-Peak \$/kWh		\$ 0.0992
Off-Peak \$/kWh		\$ 0.0788
Summer Season - June 1 through September 30		
System Infrastructure Fixed Charge - per month per meter		\$ 104.15
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 2.75
Summer Super-Peak Demand Charge		\$ 6.74
Electric Usage Charge		
Super-Peak \$/kWh		\$ 0.1880
On-Peak \$/kWh		\$ 0.1295
Off-Peak \$/kWh		\$ 0.0997

GUS_S Rate Schedule – 2017

Firm Service Rates		
	Voltage Level Rate Category	Large C&I Subtransmission GUS_S
Winter Season - October 1 through May 31		
System Infrastructure Fixed Charge - per month per meter		\$ 104.15
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 3.87
Electric Usage Charge		
On-Peak \$/kWh		\$ 0.1006
Off-Peak \$/kWh		\$ 0.0800
Summer Season - June 1 through September 30		
System Infrastructure Fixed Charge - per month per meter		\$ 104.15
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 3.87
Summer Super-Peak Demand Charge		\$ 7.38
Electric Usage Charge		
Super-Peak \$/kWh		\$ 0.1936
On-Peak \$/kWh		\$ 0.1323
Off-Peak \$/kWh		\$ 0.1052

GSS_T Rate Schedule – 2017

Firm Service Rates		
	Voltage Level Rate Category	Large C&I Subtransmission GSS_T
Winter Season - October 1 through May 31		
System Infrastructure Fixed Charge - per month per meter		\$ 23.70
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 7.32
Electric Usage Charge		
All day \$/kWh		\$ 0.0988
Summer Season - June 1 through September 30		
System Infrastructure Fixed Charge - per month per meter		\$ 23.70
Site Infrastructure Charge (\$ per 12 month max kW or contract capacity)		\$ 7.32
Electric Usage Charge		
On-Peak \$/kWh		\$ 0.2517
Off-Peak \$/kWh		\$ 0.0874

Exhibit C

C.1. SolarShares® Annual Production

Account #3373957

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	24,525 KWH	14,056 KWH	0 KWH	38,581 KWH
2	27,268 KWH	15,766 KWH	0 KWH	43,034 KWH
3	37,765 KWH	29,495 KWH	0 KWH	67,260 KWH
4	44,731 KWH	39,077 KWH	0 KWH	83,808 KWH
5	57,514 KWH	36,895 KWH	0 KWH	94,409 KWH
6	54,920 KWH	13,910 KWH	29,923 KWH	98,753 KWH
7	53,767 KWH	14,207 KWH	31,309 KWH	99,283 KWH
8	53,101 KWH	12,516 KWH	25,385 KWH	91,002 KWH
9	41,154 KWH	11,178 KWH	20,131 KWH	72,463 KWH
10	36,063 KWH	25,044 KWH	0 KWH	61,107 KWH
11	26,769 KWH	12,545 KWH	0 KWH	39,314 KWH
12	19,666 KWH	11,465 KWH	0 KWH	31,131 KWH
Totals	477,244KWH	236,154KWH	106,748KWH	820,145KWH

Account #3072957

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	16,545 KWH	9,482 KWH	0 KWH	26,027 KWH
2	18,395 KWH	10,636 KWH	0 KWH	29,031 KWH
3	25,476 KWH	19,897 KWH	0 KWH	45,374 KWH
4	30,176 KWH	26,362 KWH	0 KWH	56,537 KWH
5	38,799 KWH	24,889 KWH	0 KWH	63,689 KWH
6	37,049 KWH	9,384 KWH	20,186 KWH	66,619 KWH
7	36,272 KWH	9,584 KWH	21,121 KWH	66,977 KWH
8	35,822 KWH	8,443 KWH	17,125 KWH	61,390 KWH
9	27,763 KWH	7,541 KWH	13,580 KWH	48,884 KWH
10	24,329 KWH	16,895 KWH	0 KWH	41,223 KWH
11	18,058 KWH	8,463 KWH	0 KWH	26,521 KWH
12	13,266 KWH	7,734 KWH	0 KWH	21,001 KWH
Totals	321,950KWH	159,310KWH	72,012KWH	553,273KWH

Account #80392

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	4,897 KWH	0 KWH	0 KWH	4,897 KWH
2	6,929 KWH	0 KWH	0 KWH	6,929 KWH
3	11,470 KWH	0 KWH	0 KWH	11,470 KWH
4	15,160 KWH	0 KWH	0 KWH	15,160 KWH
5	19,296 KWH	0 KWH	0 KWH	19,296 KWH
6	16,264 KWH	3,081 KWH	0 KWH	19,345 KWH
7	16,740 KWH	3,081 KWH	0 KWH	19,821 KWH
8	15,252 KWH	3,081 KWH	0 KWH	18,333 KWH
9	12,592 KWH	3,081 KWH	0 KWH	15,673 KWH
10	11,088 KWH	0 KWH	0 KWH	11,088 KWH
11	6,693 KWH	0 KWH	0 KWH	6,693 KWH
12	4,621 KWH	0 KWH	0 KWH	4,621 KWH
Totals	141,005KWH	12,324KWH	0KWH	153,329KWH

Account #122002

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	1,793 KWH	0 KWH	0 KWH	1,793 KWH
2	2,537 KWH	0 KWH	0 KWH	2,537 KWH
3	4,200 KWH	0 KWH	0 KWH	4,200 KWH
4	5,552 KWH	0 KWH	0 KWH	5,552 KWH
5	7,066 KWH	0 KWH	0 KWH	7,066 KWH
6	5,956 KWH	1,128 KWH	0 KWH	7,084 KWH
7	6,130 KWH	1,128 KWH	0 KWH	7,259 KWH
8	5,585 KWH	1,128 KWH	0 KWH	6,714 KWH
9	4,611 KWH	1,128 KWH	0 KWH	5,739 KWH
10	4,061 KWH	0 KWH	0 KWH	4,061 KWH
11	2,451 KWH	0 KWH	0 KWH	2,451 KWH
12	1,692 KWH	0 KWH	0 KWH	1,692 KWH
Totals	51,636KWH	4,513KWH	0	56,149KWH

Account #121834

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	3,932 KWH	0 KWH	0 KWH	3,932 KWH
2	5,563 KWH	0 KWH	0 KWH	5,563 KWH
3	9,209 KWH	0 KWH	0 KWH	9,209 KWH
4	12,171 KWH	0 KWH	0 KWH	12,171 KWH
5	15,491 KWH	0 KWH	0 KWH	15,491 KWH
6	13,057 KWH	2,473 KWH	0 KWH	15,531 KWH
7	13,440 KWH	2,473 KWH	0 KWH	15,913 KWH
8	12,245 KWH	2,473 KWH	0 KWH	14,718 KWH
9	10,109 KWH	2,473 KWH	0 KWH	12,582 KWH
10	8,902 KWH	0 KWH	0 KWH	8,902 KWH
11	5,374 KWH	0 KWH	0 KWH	5,374 KWH
12	3,710 KWH	0 KWH	0 KWH	3,710 KWH
Totals	113,201KWH	9,894KWH	0	123,095 KWH

Account #121850

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	2,276 KWH	0 KWH	0 KWH	2,276 KWH
2	3,221 KWH	0 KWH	0 KWH	3,221 KWH
3	5,331 KWH	0 KWH	0 KWH	5,331 KWH
4	7,046 KWH	0 KWH	0 KWH	7,046 KWH
5	8,969 KWH	0 KWH	0 KWH	8,969 KWH
6	7,560 KWH	1,432 KWH	0 KWH	8,992 KWH
7	7,781 KWH	1,432 KWH	0 KWH	9,213 KWH
8	7,089 KWH	1,432 KWH	0 KWH	8,521 KWH
9	5,853 KWH	1,432 KWH	0 KWH	7,285 KWH
10	5,154 KWH	0 KWH	0 KWH	5,154 KWH
11	3,111 KWH	0 KWH	0 KWH	3,111 KWH
12	2,148 KWH	0 KWH	0 KWH	2,148 KWH
Totals	65,538KWH	5,728KWH	0	71,266KWH

Account #188113

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	6,553 KWH	0 KWH	0 KWH	6,553 KWH
2	9,271 KWH	0 KWH	0 KWH	9,271 KWH
3	15,348 KWH	0 KWH	0 KWH	15,348 KWH
4	20,284 KWH	0 KWH	0 KWH	20,284 KWH
5	25,819 KWH	0 KWH	0 KWH	25,819 KWH
6	21,762 KWH	4,122 KWH	0 KWH	25,885 KWH
7	22,399 KWH	4,122 KWH	0 KWH	26,522 KWH
8	20,408 KWH	4,122 KWH	0 KWH	24,530 KWH
9	16,848 KWH	4,122 KWH	0 KWH	20,971 KWH
10	14,837 KWH	0 KWH	0 KWH	14,837 KWH
11	8,956 KWH	0 KWH	0 KWH	8,956 KWH
12	6,184 KWH	0 KWH	0 KWH	6,184 KWH
Totals	188,669KWH	16,490KWH	0	205,159 KWH

Account #846648

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	6,691 KWH	0 KWH	0 KWH	6,691 KWH
2	9,467 KWH	0 KWH	0 KWH	9,467 KWH
3	15,671 KWH	0 KWH	0 KWH	15,671 KWH
4	20,711 KWH	0 KWH	0 KWH	20,711 KWH
5	26,362 KWH	0 KWH	0 KWH	26,362 KWH
6	22,220 KWH	4,209 KWH	0 KWH	26,430 KWH
7	22,871 KWH	4,209 KWH	0 KWH	27,080 KWH
8	20,838 KWH	4,209 KWH	0 KWH	25,047 KWH
9	17,203 KWH	4,209 KWH	0 KWH	21,412 KWH
10	15,149 KWH	0 KWH	0 KWH	15,149 KWH
11	9,145 KWH	0 KWH	0 KWH	9,145 KWH
12	6,314 KWH	0 KWH	0 KWH	6,314 KWH
Totals	192,641KWH	16,837KWH	0	209,478KWH

Account #291301

Invoice	PV GENERATION			Total kWh
	Off	On	Super	
1	5,932 KWH	0 KWH	0 KWH	5,932 KWH
2	8,393 KWH	0 KWH	0 KWH	8,393 KWH
3	13,894 KWH	0 KWH	0 KWH	13,894 KWH
4	18,363 KWH	0 KWH	0 KWH	18,363 KWH
5	23,373 KWH	0 KWH	0 KWH	23,373 KWH
6	19,701 KWH	3,732 KWH	0 KWH	23,432 KWH
7	20,277 KWH	3,732 KWH	0 KWH	24,009 KWH
8	18,475 KWH	3,732 KWH	0 KWH	22,207 KWH
9	15,252 KWH	3,732 KWH	0 KWH	18,984 KWH
10	13,431 KWH	0 KWH	0 KWH	13,431 KWH
11	8,108 KWH	0 KWH	0 KWH	8,108 KWH
12	5,598 KWH	0 KWH	0 KWH	5,598 KWH
Totals	170,795KWH	14,928KWH	0	185,723KWH

C.2 Effective Date

Upon issuance of a new Exhibit C, SMUD will insert a new effective date for this Exhibit C, which will replace the prior Exhibit C.

Month, Day, Year



Exhibit D

SolarShares® Early Termination Fee Schedule

Full Years Remaining	Early Termination Fee annual schedule (in the event of early termination multiply the total number of kWhs remaining in contract term)
20	\$0.04860
19	\$0.05053
18	\$0.05213
17	\$0.05345
16	\$0.05449
15	\$0.05000
14	\$0.05033
13	\$0.05067
12	\$0.05101
11	\$0.05137
10	\$0.05172
09	\$0.05209
08	\$0.05246
07	\$0.05284
06	\$0.05323
05	\$0.05363
04	\$0.05403
03	\$0.05444
02	\$0.05486
01	\$0.05529

Formula: (SolarShares® Allocation) x (\$0.0XXXX in year of termination) x (full years remaining under contract term) = Early Termination Fee

Center Unified School District

AGENDA REQUEST FOR:

Dept./Site: Business Department

Date: December 14, 2016

To: CJUSD Board of Trustees

From: Lisa Coronado *LC*
Director of Fiscal Services

Action Item X

Information Item

Attached Pages

SUBJECT:

Audit Report for Fiscal Year 2015/16

The audit report for fiscal year 2015/16 is presented. The audit was conducted and completed by Goodell, Porter, Sanchez & Bright, LLP.

RECOMMENDATION: To certify that the audit report for fiscal year 2015/16 was reviewed and accepted.

GOODELL,
PORTER,
SANCHEZ &
BRIGHT, LLP

CERTIFIED
P U B L I C
ACCOUNTANTS

JOHN L. GOODELL, CPA
VIRGINIA K. PORTER, CPA
BEVERLY A. SANCHEZ, CPA
SUZY H. BRIGHT, CPA
RICHARD J. GOODELL, CPA
MICHELLE M. HANSON, CPA

November 1, 2016

To The Board of Trustees
Center Joint Unified School District
8408 Watt Avenue
Antelope, CA 95843

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 11, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Center Joint Unified School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, have complied with all relevant ethical requirements regarding independence. The engagement team completed the first draft of the financial statements and the Schedule of Federal Awards (SEFA) from District books and records. The financial statement draft and the SEFA were reviewed with knowledgeable District management and when necessary corrections were made to the draft financial statements and SEFA.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Center Joint Unified School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2015-2016. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- The net pension liabilities for the unfunded portion of the pension plans based on actuarial projections.
- Other postemployment benefits (OPEB) expense and liability accrual based on actuarial projections.

We evaluated the key factors and assumptions used to develop the Pension Plans and OPEB Liability estimates and determined they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the District's 2015-2016 financial statements is Note 11 - Employee Retirement Systems. This note describes the liability reported on the Statement of Net Position for the District's share of unfunded STRS and PERS pension liabilities.

The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Adjustments were made in the General Fund to adjust for payables accrued in the prior year but not cleared in the current year, duplicating the effect. The adjustments resulted in a net increase to ending fund balance of \$36,931.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 1, 2016.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Center Joint Unified School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Center Joint Unified School District's auditors.

Other Information in Documents Containing Audited Financial Statements

We were engaged to report on other supplementary information which accompany the financial statements but are not required supplementary information.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We applied certain limited procedures to management's discussion and analysis, budgetary comparisons and the accounting and disclosures by employer for postemployment benefits and pensions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the use of the Board of Trustees and management of Center Joint Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP



Michelle M. Hanson
Certified Public Accountant

MH:la

Center Joint Unified School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2016

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

General Fund

Cash Held in Commercial Banks	\$7,121	
Other Local Revenue		\$7,121

To record imprest balance held in clearing account and adjust for unrecorded revenues also held in commercial account as of June 30, 2016.

Unassigned Fund Balance	\$4,952	
Restricted Ending Fund Balance-RS 3010		\$4,952

To adjust for questioned costs in RS 3010, Title I identified by CA Department of Education during Federal Program Monitoring conducted.

Unassigned Fund Balance	\$7,700	
Restricted Ending Fund Balance-RS 3010		\$7,700

To adjust for questioned costs in RS 4035, Title II identified by CA Department of Education during Federal Program Monitoring conducted.

Charter School Fund

Accounts Payable	\$90	
Other State Revenue		\$90

To correct over-accrued payable back to CDE for RS 6264, Educator Effectiveness

Cafeteria Fund

Supplies	\$610	
Cash Held in Commercial Banks		\$610

To adjust for unrecorded expenditures paid from commercial bank account.

We did not adjust the amount reported for Cash in County Treasury at June 30, 2016 to the current fair value amount. Had we recorded the adjustment, the District's total amount reported as Cash in County Treasury would increase \$21,012.



Established 1858

Center Joint Unified School District

8408 Watt Avenue * Antelope, California 95843
(916) 338-6330 * Fax (916) 338-6411

BOARD OF TRUSTEES

Nancy Anderson
Jeremy Hunt
Kelly Kelley
Delrae M. Pope
Donald E. Wilson

November 1, 2016

Goodell, Porter, Sanchez & Bright, LLP
7801 Folsom Blvd. #301
Sacramento, CA 95826

SUPERINTENDENT

Scott A. Loehr

This representation letter is provided in connection with your audit of the financial statements of Center Joint Unified School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2016, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 1, 2016.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 11, 2016, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Center Joint Unified School District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objective and whether related recommendations have been implemented.
22. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
23. The Center Joint Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
26. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contract and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The Center Joint Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
32. The Center Joint Unified School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

33. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
37. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
38. Revenues are appropriately classified in the statements of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
40. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
41. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
42. We have appropriately disclosed the Center Joint Unified School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
45. With respect to the supplementary information:
 - a. We acknowledge our responsibility for presenting the supplementary information. In accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information and the auditor's report thereon.

46. With respect to federal award programs:

- a. We are responsible for understanding and complying with and have complied with the requirements of (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the requirements of the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contract and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance) have occurred subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signed:



Title:



Center Joint Unified School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2016

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

General Fund

Cash Held in Commercial Banks	\$7,121	
Other Local Revenue		\$7,121

To record imprest balance held in clearing account and adjust for unrecorded revenues also held in commercial account as of June 30, 2016.

Unassigned Fund Balance	\$4,952	
Restricted Ending Fund Balance-RS 3010		\$4,952

To adjust for questioned costs in RS 3010, Title I identified by CA Department of Education during Federal Program Monitoring conducted.

Unassigned Fund Balance	\$7,700	
Restricted Ending Fund Balance-RS 3010		\$7,700

To adjust for questioned costs in RS 4035, Title II identified by CA Department of Education during Federal Program Monitoring conducted.

Charter School Fund

Accounts Payable	\$90	
Other State Revenue		\$90

To correct over-accrued payable back to CDE for RS 6264, Educator Effectiveness

Cafeteria Fund

Supplies	\$610	
Cash Held in Commercial Banks		\$610

To adjust for unrecorded expenditures paid from commercial bank account.

We did not adjust the amount reported for Cash in County Treasury at June 30, 2016 to the current fair value amount. Had we recorded the adjustment, the District's total amount reported as Cash in County Treasury would increase \$21,012.

CENTER JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO
ANTELOPE, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2016

CENTER JOINT UNIFIED SCHOOL DISTRICT

JUNE 30, 2016

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CENTER JOINT UNIFIED SCHOOL DISTRICT

JUNE 30, 2016

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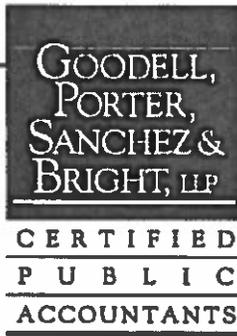
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FINANCIAL SECTION



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SUZY H. BRIGHT, CPA
RICHARD J. GOODELL, CPA
MICHELLE M. HANSON, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Center Joint Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Center Joint Unified School District, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and budgetary comparison information and accounting by employer for postemployment benefits and pensions on pages 55 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center Joint Unified School District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2016, on our consideration of the Center Joint Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center Joint Unified School District's internal control over financial reporting and compliance.

Goodell, Porter, Sanchez & Bright, LLP

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 1, 2016

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The discussion and analysis of Center Joint Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements, as listed in the table of contents.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

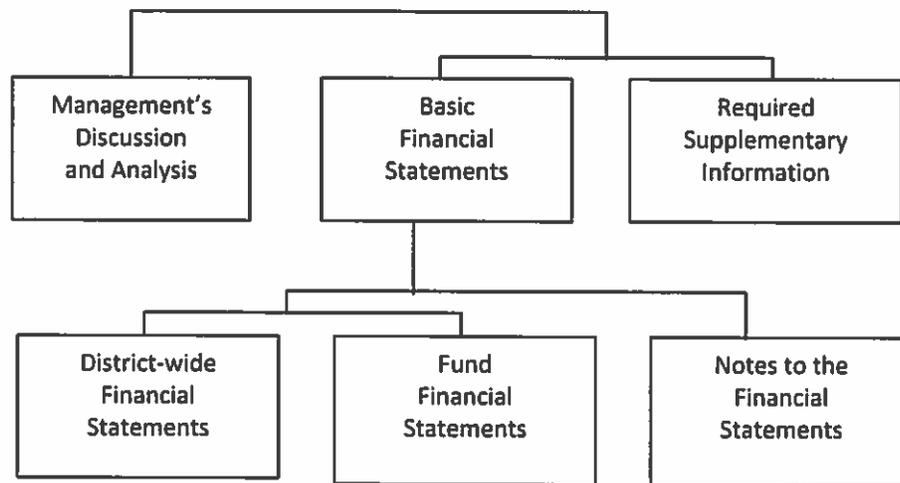
- Total government-wide revenue for the 2015-2016 fiscal year was \$52.7 million, an increase of 9.5% over 2014-2015. Government-wide expenditures totaled \$54.2 million in 2015-2016 and \$51.1 million in 2014-2015, including depreciation expense, an increase of 5.7%.
- In complying with GASB 34, capital fixed assets were valued at historical cost. The total of the District's capital assets, land, site, buildings, and equipment, valued on an acquisition cost basis, was \$120 million. After depreciation, the June 30, 2016 book value for capital assets totaled \$63.9 million. See Table 3 later in this discussion.
- The District presently has \$1.3 million of work in progress. Facility projects still in progress include the planning expenses for the new Fortune School site (\$494 thousand), the Center High School Theater (\$431 thousand), the New Elementary School (\$39 thousand) and District-wide technology improvements (\$23 thousand).

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Center Joint Unified School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



Summary Detail



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column. A comparison of the District's General Fund budget is included.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Components of the Financial Section (Concluded)

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2015-2016?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, is one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are an indication of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

◆ **Governmental Funds**

Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and the Bond Interest and Redemption Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

◆ **Fiduciary Funds**

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The School District as a Whole

The District's net position was a deficit \$36.1 million at June 30, 2016. The unrestricted deficit is \$71.4 million. Net investment in capital assets accounts for \$29 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

**Table 1
Comparative Statement of Net Position**

	Governmental Activities	
	2016	2015
ASSETS		
Cash	\$ 15,683,390	\$ 13,062,437
Receivables	1,328,017	1,077,916
Stores inventory	57,155	45,553
Capital assets	63,948,234	66,695,645
Total assets	81,016,796	80,881,551
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows on pensions	4,759,708	2,387,220
LIABILITIES		
Deficit cash	1,336,356	1,297,947
Accounts payable and other current liabilities	2,983,737	1,985,699
Unearned revenue	166,414	52,728
Unamortized bond premiums	395,581	434,619
Long-term liabilities	111,984,849	106,154,776
Total liabilities	116,866,937	109,925,769
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on pensions	5,056,490	8,026,279
NET POSITION		
Net investment in capital assets	29,023,768	30,404,829
Restricted	6,204,509	6,876,752
Unrestricted (deficit)	(71,375,200)	(71,964,858)
Total net position (deficit)	\$ (36,146,923)	\$ (34,683,277)

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position decreased \$1.5 million this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 70% of total expenses. The purely administrative activities of the District accounted for just 5% of total costs. The remaining 25% was spent in the areas of plant services and other expenses, interest on long-term debt and other outgo. (See Figure 2).

**Table 2
Comparative Statement of Change in Net Position**

	Governmental Activities	
	2016	2015
REVENUES		
Program revenues	\$ 9,594,541	\$ 9,706,760
General revenues		
Taxes levied for general purposes	6,409,143	5,262,381
Taxes levied for debt service	3,306,393	4,110,001
Federal and State aid not restricted to specific purposes	33,104,586	28,347,956
Interest and investment earnings	22,487	12,852
Interagency revenues	61,270	41,887
Miscellaneous	200,875	210,947
Total revenues	<u>52,699,295</u>	<u>47,692,784</u>
EXPENSES		
Instruction	29,145,250	26,038,311
Instruction related services	4,484,472	4,449,962
Pupil support services	4,870,658	4,933,367
General administration	2,728,158	2,779,424
Plant services	5,080,784	4,951,980
Other	7,853,619	7,927,798
Total expenses	<u>54,162,941</u>	<u>51,080,842</u>
Decrease in net position	<u>\$ (1,463,646)</u>	<u>\$ (3,388,058)</u>

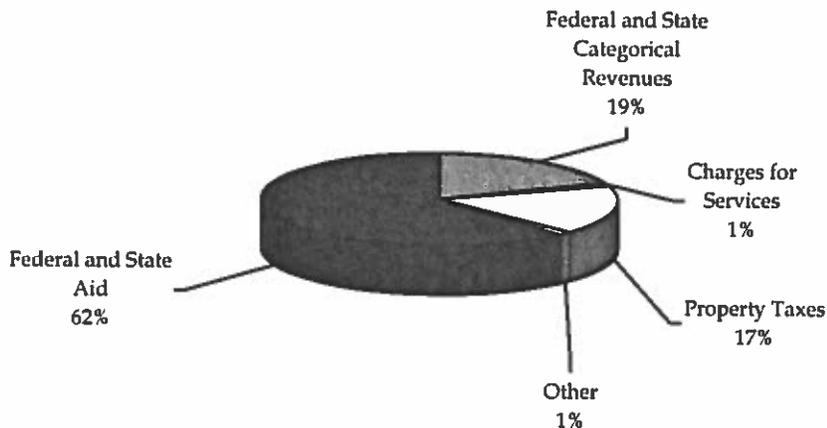
CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

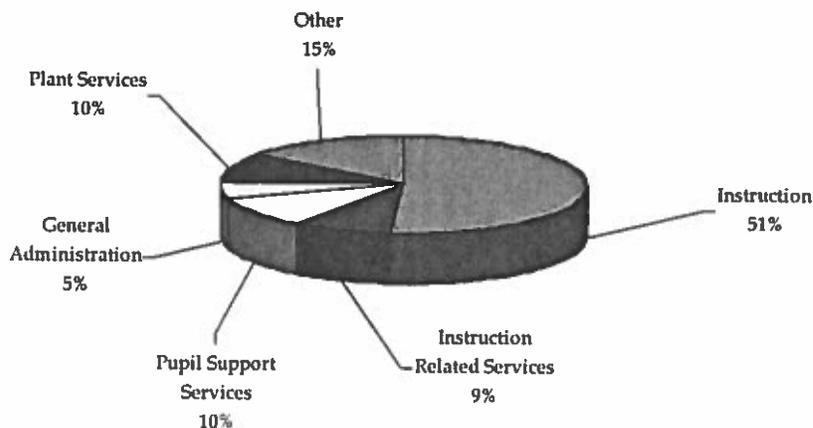
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$54.2 million. The amount that our local taxpayers financed for these activities through property taxes was \$9.7 million. Federal and State aid not restricted to specific purposes totaled \$33.1 million. State and Federal Categorical revenue totaled over \$10.1 million, or 19% of the revenue of the entire District (See Figure 1).

**Figure 1
Sources of Revenue for the 2015-2016 Fiscal Year**



**Figure 2
Expenses for the 2015-2016 Fiscal Year**



CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's governmental funds reported a combined fund balance of \$12.6 million, an increase of \$1.7 million from the previous fiscal year's combined ending balance of \$10.9 million. The General Fund balance increased \$3 million and the Bond Interest and Redemption Fund decreased \$340 thousand.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund (including the Charter School Fund and Special Reserve Fund for Other Than Capital Outlay Projects) reflected a net decrease to the ending balance of \$339 thousand.

The District ended the year with \$9.7 million in the General Fund ending balance, of which \$6.1 million is unassigned. The remaining balance is made up of restricted and assigned fund balances. The State recommends an ending reserve for economic uncertainties of 3% of total General Fund expenditures and other financing uses. The District's requirement for 2015-2016, was \$1.3 million. The District was able to meet this requirement.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2015-2016 fiscal year, the District had invested \$120 million in a broad range of capital assets, including school buildings, athletic facilities, administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation were \$63.9 million at June 30, 2016, which is a decrease of \$2.7 million from the previous year.

**Table 3
Comparative Schedule of Capital Assets
(net of depreciation)
June 30, 2016 and 2015**

	2016	2015	Difference Increase (Decrease)
Land	\$ 10,509,396	\$ 10,509,396	
Site Improvements	3,506,727	3,836,730	\$ (330,003)
Buildings	47,606,767	50,654,579	(3,047,812)
Machinery and Equipment	978,426	1,148,000	(169,574)
Work in Process	1,346,918	546,940	799,978
Totals	\$ 63,948,234	\$ 66,695,645	\$ (2,747,411)

The District began work on the theater at Center High School and a District-wide lighting retrofit using California Clean Energy funding.

Long-Term Debt

At June 30, 2016, the District had \$112 million in long-term debt outstanding.

**Table 4
Comparative Schedule of Outstanding Debt
June 30, 2016 and 2015**

	2016	2015
General Obligation Bonds	\$ 34,924,466	\$ 36,102,568
Accreted Interest	36,085,469	34,967,106
Other Post-employment Benefits	5,649,610	4,815,172
Other Long-term Debt	0	193,000
Compensated Absences	94,719	95,013
Net Pension Liability	35,230,585	29,981,917
Totals	\$ 111,984,849	\$ 106,154,776

The General Obligation Bonds will be paid from the Bond Interest and Redemption Fund and other employee benefit related liabilities will be primarily paid from the General Fund.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT 'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Long-Term Debt (Concluded)

The long-term debt paid by the District was approximately \$4 million in 2015-2016.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The District's declining enrollment has slowed considerably and we are hopeful that the decline may have bottomed out during the 2015-2016 fiscal year.

The Local Control Funding Formula (LCFF) continues to raise District funding levels while correcting historical inequities. The budget focus has shifted from the traditional "we have it, how do we spend it" to "who are our students, what are their needs, how do we serve them". This new focus is outlined in the Local Control Accountability Plan (LCAP). The LCAP is aligned and adopted with the District's 2015-2016 budget and reviews the accomplishments of the 2015-2016. The LCAP is expected to describe how the District intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified during the LCAP development process.

The LCFF is the largest unknown for the District while we are in the implementation phase of the process. As full funding becomes a reality over the next few years, temporary tax enhancements and gap funding increases will shrink and in some cases disappear. Districts will be forced to continue with limited new funds to support increasing costs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Fiscal Services, Center Joint Unified School District, 8408 Watt Avenue, Antelope, CA 95843.

CENTER JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2016

	Governmental Activities
ASSETS	
Cash (Note 2)	\$ 15,683,390
Accounts Receivable (Note 3)	1,328,017
Stores Inventory (Note 1H)	57,155
Capital Assets, Net of Depreciation (Note 5)	63,948,234
Total Assets	81,016,796
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1H)	
Deferred Outflows on Pensions	4,759,708
LIABILITIES	
Deficit Cash (Note 2)	1,336,356
Accounts Payable and Other Current Liabilities	2,983,737
Unearned Revenue (Note 1H)	166,414
Unamortized Bond Premiums (Note 6)	395,581
Long-term Liabilities (Note 7)	
Due Within One Year	4,270,674
Due After One Year	107,714,175
Total Liabilities	116,866,937
DEFERRED INFLOWS OF RESOURCES (NOTE 1H)	
Deferred Inflows on Pensions	5,056,490
NET POSITION	
Net Investment in Capital Assets	29,023,768
Restricted For:	
Debt Service	3,979,321
Education Programs	2,206,287
Other Purposes (Expendable)	18,901
Unrestricted (Deficit)	(71,375,200)
Total Net Position (Deficit)	\$ (36,146,923)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Governmental Activities</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Instruction	\$ 29,145,250	\$ 32,435	\$ 6,102,907	\$ (1,056,683)	\$ (24,066,591)	
Instruction-Related Services:						
Supervision of Instruction	970,620	494	652,116		(318,010)	
Instructional Library, Media and Technology	539,360	736	83,258		(455,366)	
School Site Administration	2,974,492	844	361,723		(2,611,925)	
Pupil Services:						
Home-To-School Transportation	969,286	12	660		(968,614)	
Food Services	2,076,025	344,671	1,421,587		(309,767)	
All Other Pupil Services	1,825,347	2,908	808,693		(1,013,746)	
General Administration:						
Data Processing	764,443	107,280	267,290		(389,873)	
All Other General Administration	1,963,715	11,174	176,405		(1,776,136)	
Plant Services	5,080,784	7,066	181,566		(4,892,152)	
Ancillary Services	297,153		6,692		(290,461)	
Interest on Long-Term Debt	3,561,750				(3,561,750)	
Other Outgo	447,577	1,450	79,257		(366,870)	
Depreciation (unallocated)	3,547,139				(3,547,139)	
Total Governmental Activities	\$ 54,162,941	\$ 509,070	\$ 10,142,154	\$ (1,056,683)	(44,568,400)	
General Revenues:						
Property Taxes Levied For:						
General Purposes						6,409,143
Debt Service						3,306,393
Federal and State Aid Not Restricted to Specific Purposes						33,104,586
Interest and Investment Earnings						22,487
Interagency revenues						61,270
Miscellaneous						200,875
Total General Revenues						43,104,754
Change (Decrease) in Net Position						(1,463,646)
Net Position Beginning (Deficit)						(34,683,277)
Net Position Ending (Deficit)						\$ (36,146,923)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash (Note 2)	\$ 11,478,355	\$ 3,967,293	\$ 237,742	\$ 15,683,390
Accounts Receivable (Note 3)	1,148,768	12,704	166,545	1,328,017
Due From Other Funds (Note 4)	90,873		20,661	111,534
Stores Inventory (Note 1H)	31,028		26,127	57,155
Total Assets	\$ 12,749,024	\$ 3,979,997	\$ 451,075	\$ 17,180,096
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit Cash (Note 2)			\$ 1,336,356	\$ 1,336,356
Accounts Payable	\$ 2,892,588		91,149	2,983,737
Unearned Revenue (Note 1H)	165,738	\$ 676		166,414
Due to Other Funds (Note 4)	20,661		90,873	111,534
Total Liabilities	3,078,987	676	1,518,378	4,598,041
Fund Balances (Note 1H):				
Nonspendable	41,028		27,127	68,155
Restricted	2,124,599	3,979,321	81,688	6,185,608
Committed			104,588	104,588
Assigned	1,383,389			1,383,389
Unassigned (Deficit)	6,121,021		(1,280,706)	4,840,315
Total Fund Balances (Deficit)	9,670,037	3,979,321	(1,067,303)	12,582,055
Total Liabilities and Fund Balances	\$ 12,749,024	\$ 3,979,997	\$ 451,075	\$ 17,180,096

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total fund balance - governmental funds \$ 12,582,055

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost	\$	120,010,090	
Accumulated depreciation		(56,061,856)	
Net			63,948,234

Unamortized bond premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as a reduction in annual interest expense over the life of the debt. Unamortized premium at year-end was: (395,581)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds	\$	34,924,466	
Accreted interest		36,085,469	
Net pension liability		35,230,585	
Other post-employment benefits		5,649,610	
Compensated absences		94,719	
Total			(111,984,849)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows on pensions	\$	4,759,708	
Deferred inflows on pensions		(5,056,490)	
Net			(296,782)

Total net position (deficit) - governmental activities \$ (36,146,923)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local Control Funding Formula Sources				
State Apportionments	\$ 30,173,332		\$ 200,000	\$ 30,373,332
Local Sources	6,410,724			6,410,724
Total Local Control Funding Formula Sources	36,584,056		200,000	36,784,056
Federal Revenue	2,667,992		1,658,181	4,326,173
Other State Revenue	5,179,930	\$ 44,757	(375,642)	4,849,045
Other Local Revenue	2,513,726	3,276,158	433,891	6,223,775
Total Revenues	46,945,704	3,320,915	1,916,430	52,183,049
EXPENDITURES				
Certificated Salaries	19,529,029		101,915	19,630,944
Classified Salaries	7,070,531		663,640	7,734,171
Employee Benefits	9,249,047		299,730	9,548,777
Books and Supplies	2,690,376		857,631	3,548,007
Services and Other Operating Expenditures	4,101,619		822,974	4,924,593
Capital Outlay	762,930			762,930
Debt Service:				
Principal Retirement	193,000	1,178,102		1,371,102
Interest and Fiscal Charges		2,481,300		2,481,300
Other Outgo	356,723	1,125	90,854	448,702
Total Expenditures	43,953,255	3,660,527	2,836,744	50,450,526
Excess of Revenues Over (Under) Expenditures	2,992,449	(339,612)	(920,314)	1,732,523
Fund Balances - July 1, 2015	6,677,588	4,318,933	(146,989)	10,849,532
Fund Balances - (Deficit) June 30, 2016	\$ 9,670,037	\$ 3,979,321	\$ (1,067,303)	\$ 12,582,055

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds \$ 1,732,523

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and

	Expenditures for capital outlay: \$	799,978	
	Depreciation expense:	(3,547,139)	
	Net:	(2,747,161)	(2,747,161)

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

93,609

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

1,371,102

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting loss was:

(250)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

(1,118,363)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

294

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(834,438)

Amortization of debt issue premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the debt. Amortization of premium for the period was:

39,038

Total change (decrease) in net position - governmental activities

\$ (1,463,646)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	Agency Funds
	<u>Student Body Funds</u>
ASSETS	
Cash (Note 2)	\$ 225,665
Total Assets	<u>\$ 225,665</u>
LIABILITIES	
Due to Student Groups	\$ 225,665
Total Liabilities	<u>\$ 225,665</u>
NET POSITION	
Total Net Position	<u>\$ 0</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Center Joint Unified School District, this includes general operations, food service and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus and the modified accrual basis of accounting. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus and the modified accrual basis of accounting.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues - exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Revenues - exchange and non-exchange transactions (Concluded):

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Expenses/expenditures (Concluded):

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the State Teachers Retirement Plan (STRS) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERS) and additions to/deductions from STRS and PERS fiduciary net positions have been determined on the same basis as they are reported separately by STRS and PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Measurement Period	July 1, 2014 to June 30, 2015

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major funds.

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The following Special Revenue Funds, accounted for separately by the District, are included with the General Fund to comply with GASB 54: Charter School Special Revenue Fund and Special Reserve Fund for Other Than Capital Outlay Projects.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, District bonds, interest and related costs.

Additionally, the District reports the following fund type:

Fiduciary Funds are agency funds used to account for assets of others for which the District acts as an agent. The District maintains student body funds, which are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

The amounts reported for student body funds represent the combined totals of all schools within the District.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Assets, Liabilities and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's central stores inventory and cafeteria inventory valuation is First-in-First-out (FIFO).

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when purchased.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and, as such, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and, as such, will not be recognized as an inflow of resources (revenue) until that time.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

8. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

8. Net Position (Concluded)

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is the net position that did not meet the definition of "net investment in capital assets" or "restricted net position".

9. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

10. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent of the District, with the recommendation of the Director of Fiscal Services.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Continued)

Fund Balances

The District's fund balances at June 30, 2016 consisted of the following:

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total
Nonspendable:				
Revolving Fund	\$ 10,000		\$ 1,000	\$ 11,000
Stores Inventory	31,028		26,127	57,155
Total Nonspendable Fund Balance	41,028		27,127	68,155
Restricted For:				
Legally Restricted Categorical Funding	2,124,599			2,124,599
Debt Service		\$ 3,979,321		3,979,321
Adult Education Program Operations			75,895	75,895
Preschool Program Operations			5,793	5,793
Total Restricted Fund Balance	2,124,599	3,979,321	81,688	6,185,608
Committed For:				
Adult Education Program			61,629	61,629
Deferred Maintenance Projects			42,959	42,959
Total Committed Fund Balance	0	0	104,588	104,588
Assigned For:				
Operation of Charter School Program	110,909			110,909
Covering Deficit Balance in Fund 25	1,272,480			1,272,480
Total Assigned Fund Balance	1,383,389	0	0	1,383,389
Unassigned:				
Reserve for Economic Uncertainties	2,353,133			2,353,133
Other Unassigned (Deficit)	3,767,888		(1,280,706)	2,487,182
Total Unassigned Fund Balance (Deficit)	6,121,021	0	(1,280,706)	4,840,315
Total Fund Balances (Deficit)	\$ 9,670,037	\$ 3,979,321	\$ (1,067,303)	\$ 12,582,055

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Concluded)

Fund Balance Policy (Concluded)

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund of 3% of total General Fund expenditures, other uses and transfers out at the close of each fiscal year, consistent with the recommended level promulgated by the State of California. If any portion of the 3% reserve for economic uncertainties is spent, the District shall reduce expenditures to reestablish the 3%.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

11. Local Control Funding Formula /Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Concluded)

11. Local Control Funding Formula /Property Tax (Concluded)

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

I. Impact of Recently Issued Accounting Principles

The GASB issued Statement 72, *Fair Value Measurement and Application* in February 2015 to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using consistent and accepted valuation techniques. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* in June 2015. The requirements of this Statement will improve financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and nonemployer contributing entities. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* in June 2015. The Statement will require enhanced note disclosures and schedules of required supplementary information that will be presented for other post-employment benefit plans (OPEB) to enhance the decision-usefulness of the financial reports of those OPEB plans. The Statement is effective beginning in fiscal year 2016-2017.

The GASB issued Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in June 2015. The requirements of this Statement will improve the decision-usefulness of financial information and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The Statement is effective beginning in fiscal year 2017-2018.

The GASB issued Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* superseding Statement No. 55 in June 2015. The GAAP hierarchy consists of the sources of accounting principles used to prepare financial statements in conformity with GAAP and the framework for selecting those principles. As a result of implementing this Standard, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. The Statement is effective beginning in fiscal year 2015-2016.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

I. Impact of Recently Issued Accounting Principles (Concluded)

The GASB issued Statement 77, *Tax Abatement Disclosures* in August 2015. The Statement requires disclosure of tax abatement information to make these transactions more transparent to financial statement users. Users will be better equipped to understand how tax abatements affect a government's future ability to raise resources and the impact those abatements have on a government's financial position and economic condition. The Statement is effective beginning in fiscal year 2016-2017.

The Office of Management and Budget issued the guidance *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance for Federal Awards) on December 29, 2013 which supersedes and streamlines requirements from eight different circulars into one document. The new administrative requirements and cost principles are required to be implemented for all federal awards made after December 26, 2014. The Uniform Guidance for Federal Awards applies to the District's federal awards received in fiscal year 2015-2016.

NOTE 2 - CASH

A. Summary of Cash

The following is a summary of cash at June 30, 2016:

<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
<u>\$14,347,034</u>	<u>\$225,665</u>	<u>\$14,572,699</u>

The District had the following cash at June 30, 2016:

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>
Cash in Commercial Banks	\$ 225,665	\$ 225,665	Not Rated
Cash in Revolving Fund	11,000	11,000	Not Rated
Cash in County Treasury (net of \$1,336,356 deficit cash)	<u>14,357,045</u>	<u>14,336,034</u>	Not Rated
Total Cash	<u>\$ 14,593,710</u>	<u>\$ 14,572,699</u>	

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 2 - CASH (CONTINUED)

B. Policies and Practices (Concluded)

The Policy, in addition to State statues, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held in a single financial institution. As of June 30, 2016 the carrying amount of the District's accounts was \$236,665 all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$3,484,900,826. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$3,490,008,390. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

The District ended the year with a negative cash balance in the Cafeteria Fund, Capital Facilities Fund, the Building Fund, and the County Schools Facilities Fund of \$63,338, \$1,265,798, \$1,335 and \$4,885, respectively. Under policies set by Sacramento County Treasurer's Office, the District is allowed to carry a negative cash balance in the fund as long as combined District cash is positive. The District is charged interest on the negative balance by the County Treasurer.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

Interest Rate Risk (Concluded)

At June 30, 2016 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>4 or more</u>
County Treasury	<u>\$ 14,357,045</u>	<u>\$ 11,508,607</u>	<u>\$ 2,345,941</u>	<u>\$ 502,497</u>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Foreign Currency Risk - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2016 consist of the following:

	General Fund	Bond Interest and Redemption Fund	Other Governmental Funds	Total
Federal Government				
Categorical Aid Programs	\$ 396,041		\$ 141,035	\$ 537,076
State Government				
Categorical Aid Programs	216,675		23,589	240,264
Lottery	491,859			491,859
Total State Government	708,534		23,589	732,123
Interest	43,986	\$ 12,704	980	57,670
Miscellaneous	207		941	1,148
Total Accounts Receivable	<u>\$ 1,148,768</u>	<u>\$ 12,704</u>	<u>\$ 166,545</u>	<u>\$ 1,328,017</u>

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 4 - INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2016 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ 90,873	\$ 20,661
Non-Major Governmental Funds:		
Adult Education Fund	13,979	19
Child Development Fund		32,730
Cafeteria Fund	1,313	58,124
Building Fund	1,316	
County School Facilities Fund	4,053	
Total	<u>\$ 111,534</u>	<u>\$ 111,534</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. There were no Interfund transfers for the fiscal year ended June 30, 2016.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2016 is shown below:

	Balance July 01, 2015	Additions	Deductions	Balance June 30, 2016
Capital assets, not being depreciated:				
Land	\$ 10,509,396			\$ 10,509,396
Work in progress	546,940	\$ 799,978		1,346,918
Total capital assets, not being depreciated	<u>11,056,336</u>	<u>799,978</u>		<u>11,856,314</u>
Capital assets being depreciated:				
Buildings	91,482,634			91,482,634
Improvements of sites	13,103,364			13,103,364
Equipment	3,572,778		\$ 5,000	3,567,778
Total capital assets, being depreciated	<u>108,158,776</u>	<u>0</u>	<u>5,000</u>	<u>108,153,776</u>
Less accumulated depreciation for:				
Buildings	40,828,055	3,047,812		43,875,867
Improvements of sites	9,266,634	330,003		9,596,637
Equipment	2,424,778	169,324	4,750	2,589,352
Total accumulated depreciation	<u>52,519,467</u>	<u>3,547,139</u>	<u>4,750</u>	<u>56,061,856</u>
Total capital assets, being depreciated, net	<u>55,639,309</u>	<u>(3,547,139)</u>	<u>250</u>	<u>52,091,920</u>
Governmental activities capital assets, net	<u>\$ 66,695,645</u>	<u>\$ (2,747,161)</u>	<u>\$ (250)</u>	<u>\$ 63,948,234</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

Depreciation expense was charged to governmental activities as follows:

Depreciation (unallocated) \$3,547,139

NOTE 6 - UNAMORTIZED BOND PREMIUMS

The District sold its 2001 Refunding Bonds and Series 2007D Bonds at a premium of \$229,604 and \$556,177, respectively. The premiums are being amortized using the straight-line method over the life of the related bond issue as a reduction in annual interest expense.

The annual amortization of the bond premiums is as follows:

Year Ended June 30	Annual Amortization
2017	\$ 39,038
2018	35,051
2019	23,102
2020	23,102
2021	23,102
2022-2026	115,510
2027-2031	115,510
2032	21,166
Total	<u>\$ 395,581</u>

NOTE 7 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2016 is shown below:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Due Within One Year
General Obligation Bonds	\$ 36,102,568		\$ 1,178,102	\$ 34,924,466	\$ 1,273,481
Accreted Interest	34,967,106	\$ 3,599,663	2,481,300	36,085,469	2,902,474
Other Long-term Debt	193,000		193,000	0	0
Compensated Absences	95,013		294	94,719	94,719
Other Postemployment Benefits	4,815,172	976,982	142,544	5,649,610	0
Net Pension Liability	29,981,917	5,248,668		35,230,585	0
Totals	<u>\$ 106,154,776</u>	<u>\$ 9,825,313</u>	<u>\$ 3,995,240</u>	<u>\$ 111,984,849</u>	<u>\$ 4,270,674</u>

Payments on the general obligation bonds and accreted interest will be made from the Bond Interest and Redemption Fund. All other debt is expected to be paid from the General Fund.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 8 - BONDED DEBT

On August 1, 1992, the District issued 1992 General Obligation Bonds, Series "B" totaling \$3,069,796. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 5.85% to 6.30% and the Current Interest Bonds have matured with the Capital Appreciation Bonds scheduled to mature through 2017.

On March 4, 1997, the District issued 1992 General Obligation Bonds, Series "C" totaling \$15,974,099. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.55% to 5.8% and are scheduled to mature through 2022.

On April 4, 2001, the District issued 1992 General Obligation Refunding Bonds, totaling \$1,848,632. The bonds were issued to refund a portion of the District's outstanding 1992 General Obligation Bonds, Series A, originally issued on April 2, 1992. The proceeds of the bonds were placed in an escrow account for the sole benefit of prior bonds. Repayment of the bond is made from the special parcel tax revenues levied in connection with the 1992 General Obligation Bond, Series A issuance. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 3.0% to 5.33% and are scheduled to mature through 2018.

On May 17, 2007, the District issued 1992 General Obligation Bonds, Series "D" totaling \$24,998,234. Bond proceeds of \$5,421,608 were used to repay the District's remaining 2003 Refunding Certificates of participation balance and accrued interest.

The remaining proceeds were used to acquire, expand and construct school facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.5% to 5.9% and are scheduled to mature through 2032.

The outstanding general obligation bonded debt at June 30, 2016 is:

General Obligation Bonds

<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 01, 2015</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2016</u>
1992	3.50-6.30	2017	\$ 3,069,796	\$ 304,020	\$ 152,010	\$ 152,010
1997	3.30-4.75	2022	15,974,099	10,621,488	949,354	9,672,134
2001	3.00-5.33	2018	1,848,632	178,826	76,738	102,088
2007	3.75-4.73	2032	24,998,234	24,998,234		24,998,234
Total			\$ 45,890,761	\$ 36,102,568	\$ 1,178,102	\$ 34,924,466

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 8 - BONDED DEBT (CONCLUDED)

Accreted Interest Bonds

Series	Interest Rate	Maturity Date	Outstanding July 1, 2015	Accretion Current Year	Payments Current Year	Outstanding June 30, 2016
1992	3.50-6.30	2017	\$ 947,044	\$ 44,293	\$ 482,392	\$ 508,945
1997	3.30-4.75	2022	20,289,568	1,594,126	1,710,646	20,173,048
2001	3.00-5.33	2018	671,358	51,061	288,262	434,157
2007	3.75-4.73	2032	13,059,136	1,910,183		14,969,319
Total			<u>\$ 34,967,106</u>	<u>\$ 3,599,663</u>	<u>\$ 2,481,300</u>	<u>\$ 36,085,469</u>

The annual requirements to amortize the General Obligation Bonds payable are as follows:

Year Ended June 30	Principal	Interest	Total
2017	\$ 1,273,480	\$ 2,916,520	\$ 4,190,000
2018	1,415,495	3,189,505	4,605,000
2019	1,619,067	3,855,933	5,475,000
2020	1,731,521	4,533,479	6,265,000
2021	1,868,903	5,291,097	7,160,000
2022-2026	12,364,644	19,615,356	31,980,000
2027-2031	12,342,352	21,802,648	34,145,000
2032	2,309,004	6,130,996	8,440,000
Totals	<u>\$ 34,924,466</u>	<u>\$ 67,335,534</u>	<u>\$ 102,260,000</u>

NOTE 9 - OTHER LONG-TERM DEBT

On February 1, 2011, the District agreed to a settlement with the State of California for \$386,000 - to be paid over eight years. The settlement was for a case involving the Antelope View Charter School and an attendance finding in fiscal year ending June 30, 2007. The District paid the remaining liability of \$193,000 in fiscal year 2015-2016 upon closure of the Antelope View Charter School.

NOTE 10 - OTHER POST EMPLOYMENT BENEFITS

In addition to the benefits described in Note 11, the District provides health, vision and dental benefits to qualified retirees. The Post Employment Benefit Plan (Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides medical, dental, and vision insurance benefits to eligible retirees. The unfunded portion of annual required contributions (net OPEB obligation) is presented in the statement of net position as a portion of long-term obligations.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 10 - OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Funding Policy

In order to fully fund the plan, the District would be required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

Annual OPEB Cost

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years was as follows:

<u>Fiscal Year Ended June 30</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2016	\$976,982	14.6%	\$5,649,610
2015	\$964,089	14.7%	\$4,815,172
2014	\$924,019	18.2%	\$3,992,328

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$ 1,100,648
Interest on OPEB obligation	216,683
Adjustment to annual required contribution	<u>(340,349)</u>
Annual OPEB cost (expense)	976,982
Payments made	<u>(142,544)</u>
Increase in net OPEB obligation	834,438
Net OPEB obligation-beginning of year	<u>4,815,172</u>
Net OPEB obligation-end of year	<u><u>\$ 5,649,610</u></u>

Funding Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$8,495,149, all of which is unfunded.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 10 - OTHER POST EMPLOYMENT BENEFITS (CONCLUDED)

Funding Status and Funding Progress (Concluded)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015, actuarial valuation, the "projected unit credit" actuarial cost method was used. The actuarial assumptions included a 4.5% projected unit credit investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 7% for medical and 4% for dental and vision. The UAAL is being amortized over an initial thirty years using a level-dollar basis. The remaining amortization period at June 30, 2016 is assumed to be twenty-three years.

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS)

Plan Description. The Center Joint Unified School District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The State of California is a Nonemployer Contributing Entity to STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRS, the state is the sponsor of the STRS and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRS. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95610.

Benefit. STRS provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012 and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

Funding Policy. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members are required to contribute 8.15% of their salary and the Center Joint Unified School District and the State are required to contribute actuarially determined rates.

The actuarial methods and assumptions used for determining the rates are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25%, for fiscal year 2014-2015 was 8.88%, and for fiscal year 2015-2016 was 10.73% of annual payroll. The required State contribution rate for fiscal year 2014-2015 was 5.95% and for fiscal year 2015-2016 the rate was 7.39%. The Center Joint Unified School District's contributions to STRS for the fiscal years ending June 30, 2016 and 2015 were \$2,090,455 and \$1,643,158 respectively, and equal 100% of the required contributions for each year.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Funding Policy (Concluded).

Contribution by District	\$2,090,455
Contribution by State	<u>1,230,798</u>
Total Contribution in 2015-2016	<u>\$3,321,253</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the District reported a liability of \$26,804,537 for its proportionate share of the net pension liability for STRS. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2015, the District's proportion of contributions was 0.0398 percent.

The District's proportionate share of the net pension liability for the plan as of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	\$ 23,374,800
Proportion - June 30, 2015	<u>26,804,537</u>
Change - Increase (Decrease)	<u>\$ 3,429,937</u>

For the year ended June 30, 2016, the District recognized pension expense of \$3,817,505 which included the State's required on-behalf contribution. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	-	\$ 447,910
Changes in Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	2,185,005
Changes in proportion and differences between District contributions and proportionate share of contributions	-	115,959
District contributions subsequent to measurement date of June 30, 2015	<u>\$ 2,090,455</u>	-
Totals	<u>\$ 2,090,455</u>	<u>\$ 2,748,874</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded). The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2017		\$458,146
June 30, 2018		458,146
June 30, 2019		458,146
June 30, 2020		458,146
June 30, 2021		458,146
June 30, 2022		<u>458,144</u>
Total	<u>\$ 0</u>	<u>\$2,748,874</u>

Actuarial Assumptions. The total pension liability for STRS was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment rate of return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series table adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Actuarial Assumptions (Concluded)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance -PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash/Liquidity	1%	0.00%

* 10-year geometric average

Discount Rate. The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming the contributions, benefit payments, and administrative expense occurred midyear. Based on those assumptions, the STRS's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Concluded)

Discount Rate (Concluded) Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.60 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.60%)	\$ 77,318,664
2% Decrease (5.60%)	\$ 57,053,698
1% Decrease (6.60%)	\$ 40,458,292
Current Discount Rate (7.60%)	\$ 26,804,537
1% Increase (8.60%)	\$ 15,439,614
2% Increase (9.60%)	\$ 5,921,842
3% Increase (10.60%)	\$ (2,090,296)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The Center Joint Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Room 1820, Sacramento, CA 95814.

Funding Policy. Active plan members were required to contribute 6.974% of their salary and the Center Joint Unified School District is required to contribute an actuarially annually determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rates on annual payroll for the fiscal years listed were:

2013-2014	11.442%
2014-2015	11.771%
2015-2016	11.847%

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Funding Policy (Concluded). The contribution requirements of the plan members are established by State statute. The Center Joint Unified School District's employer contributions to CalPERS for the fiscal year ending June 30, 2016 and 2015 were \$803,253 and \$744,062, respectively and equal 100% of the required contributions for each year.

Benefits. PERS provides defined benefit program benefits based on members' years of service, age, final compensation and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the District reported a liability of \$8,426,048 for its proportionate share of the net pension liability for PERS. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2015, the District's proportion of contributions was 0.0572 percent.

The District's proportionate share of the net pension liability as of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	\$6,607,117
Proportion - June 30, 2015	<u>8,426,048</u>
Change - Increase (Decrease)	<u>\$1,818,931</u>

For the year ended June 30, 2016, the District recognized pension expense of \$734,329. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 482,000	-
Changes in Assumptions	-	\$ 517,720
Net difference between projected and actual earnings on pension plan investments	1,384,000	1,672,404
Changes in proportion and differences between District contributions and proportionate share of contributions	-	117,491
District contributions subsequent to measurement date of June 30, 2015	803,253	-
Totals	<u>\$ 2,669,253</u>	<u>\$ 2,307,615</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources related to PERS pensions and deferred inflows of resources related to PERS pensions will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2017	\$ 506,667	\$ 769,205
June 30, 2018	506,667	769,205
June 30, 2019	506,666	769,205
June 30, 2020	346,000	-
Total	<u>\$1,866,000</u>	<u>\$2,307,615</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Actuarial Assumptions. For the year ended June 30, 2015, the total pension liability was determined by rolling forward the June 30, 2014 total pension liability. The June 30, 2014 and the June 2015 total pension liabilities were based on the following actuarial methods and assumptions:

Experience Study	July 1, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

PERS uses a mortality table based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

Change in Assumptions. GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.50 percent (net of administrative expense in 2014) to 7.65 percent as of the June 30, 2015 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Discount Rate. The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2015, calculated using the discount rate of 7.65 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate:

Discount Rate	Plan's Net Pension Liability
1% Decrease (6.65%)	\$ 13,722,702
Current Discount Rate (7.65%)	\$ 8,426,048
1% Increase (8.65%)	\$ 4,031,212

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

Discount Rate (Concluded). The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>New Strategic Asset Class</u>	<u>Real Return Allocation</u>	<u>Real Return Years 1-10¹</u>	<u>Years 11+²</u>
Global Equity	51%	7.2%	5.71%
Global Fixed Income	20%	5.3%	2.43%
Inflation Sensitive	6%	0.0%	3.36%
Private Equity	10%	6.9%	6.95%
Real Estate	12%	8.7%	5.13%
Cash/Liquidity	1%	2.3%	(1.05)%

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

Pension Plan Fiduciary Net Position. The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reason. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 12 - LEASES

Operating Leases

The District has entered into various office equipment lease that extend beyond the current fiscal year. The District does not intend to buy-out the equipment at the end of the leases and historically has turned in the old equipment for new. The following is a schedule by year of minimum future rentals on non-cancelable operating leases as of June 30, 2016:

<u>Year Ended June 30</u>	<u>Future Minimum Rent Payments</u>
2017	\$ 446,460
2018	442,824
2019	442,824
2020	<u>442,824</u>
Total	<u>\$ 1,774,932</u>

The District paid \$403,604 for related rents in 2015-2016. The District will receive no sublease rentals nor pay any contingent rentals for this equipment.

NOTE 13 - STUDENT BODY FUNDS

The Student Body Funds often engage in activities, which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 14 - COMMITMENTS AND CONTINGENCIES (CONCLUDED)

B. State and Federal Allowances, Awards and Grants (Concluded)

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

C. Joint Ventures

The District participates in a joint venture under a joint powers agreement (JPA) with the Schools Insurance Authority. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of their JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

NOTE 15 - NEGATIVE ENDING FUND BALANCE

The Cafeteria Fund and the Capital Facilities Fund ended the year with a negative unassigned ending fund balance of \$8,226 and \$1,272,480, respectively. The negative fund balance will be eliminated by future program surpluses and transfer from other funds. The District has assigned an equal amount of ending fund balance in the General Fund for the deficit in the Capital Facilities Fund.

NOTE 16 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2016, the District contracted with Schools Insurance Authority, JPA (SIA) for property and liability insurance coverage and Schools Insurance Authority, JPA for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

CENTER JOINT UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 16 - RISK MANAGEMENT (CONCLUDED)

B. Workers' Compensation

For fiscal year 2016, the District participated in the Schools Insurance Authority, JPA (SIA), an insurance purchasing pool. The intent of the SIA pool is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIA pool. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SIA pool. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the SIA pool. Participation in the SIA pool is limited to districts that can meet the SIA pool selection criteria.

NOTE 17- SUBSEQUENT EVENTS

On August 4, 2016 the District issued \$4,996,601 of General Obligation Bonds Election of 1991, Series 2016E and \$23,196,020 General Obligation Refunding Bonds, Series 2016. The 2016E bonds are being issued to finance the construction and improvement of District facilities and to pay all legal, financial and contingent costs in connection therewith. The Refunding Bonds are being used to refund a portion of the District's outstanding General Obligation Bonds (Election of 1991, Series 2007D) and pay the cost of issuing the Refunding Bonds, including all costs of administering the Escrow Account. The bonds have been issued as capital appreciation bonds bearing interest from 2.62 to 8.00% and are schedule to mature through August 1, 2031.

Management has evaluated subsequent events through November 1, 2016, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Local Control Funding Formula				
State Apportionments	\$ 29,462,744	\$ 30,660,169	\$ 30,173,332	\$ (486,837)
Local Sources	5,042,958	6,444,052	6,410,724	(33,328)
Total Local Control Funding Formula Sources	34,505,702	37,104,221	36,584,056	(520,165)
Federal Revenue	2,679,408	2,978,240	2,667,992	(310,248)
Other State Revenue	1,475,449	4,539,512	5,179,930	640,418
Other Local Revenue	2,283,304	2,557,862	2,513,726	(44,136)
Total Revenues	40,943,863	47,179,835	46,945,704	(234,131)
EXPENDITURES				
Certificated Salaries	19,140,611	20,892,722	19,529,029	1,363,693
Classified Salaries	6,473,115	7,159,573	7,070,531	89,042
Employee Benefits	7,815,535	8,519,212	9,249,047	(729,835)
Books and Supplies	2,218,703	4,047,758	2,690,376	1,357,382
Services and Other				
Operating Expenditures	4,606,124	5,354,000	4,101,619	1,252,381
Capital Outlay		1,219,362	762,930	456,432
Debt Service:				
Principal Retirement	18,060	5,050	193,000	(187,950)
Interest and Fiscal Charges				
Other Outgo	190,030	379,483	356,723	22,760
Total Expenditures	40,462,178	47,577,160	43,953,255	3,623,905
Excess of Revenues Over (Under) Expenditures	481,685	(397,325)	2,992,449	3,389,774
Other Financing (Uses):				
Operating Transfers In		18,000		(18,000)
Operating Transfers Out	(81,978)			
Total Other Financing Sources (Uses)	(81,978)	18,000	0	(18,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	399,707	(379,325)	2,992,449	3,371,774
Fund Balances - July 1, 2015	5,050,984	6,677,588	6,677,588	0
Fund Balances - June 30, 2016	\$ 5,450,691	\$ 6,298,263	\$ 9,670,037	\$ 3,371,774

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Schedule of Funding Progress							
Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/14	July 1, 2012	\$ -	\$ 7,446,487	\$ 7,446,487	0%	\$ 23,106,634	32%
6/30/15	July 1, 2014	\$ -	\$ 8,282,581	\$ 8,282,581	0%	\$ 24,798,975	33%
6/30/16	July 1, 2015	\$ -	\$ 8,495,149	\$ 8,495,149	0%	\$ 26,138,763	33%

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

California State Teachers' Retirement System (CalSTRS)

	2016	2015
District's proportion of the net pension liability	0.0398%	0.0400%
District's proportionate share of the net pension liability	\$ 26,804,537	\$ 23,374,800
District's covered-employee payroll	\$ 18,504,032	\$ 17,338,061
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	145%	135%
Plan fiduciary net position as a percentage of the total pension liability	74%	77%

Public Employee Retirement System (CalPERS)

District's proportion of the net pension liability	0.0572%	0.0582%
District's proportionate share of the net pension liability	\$ 8,426,048	\$ 6,607,117
District's covered-employee payroll	\$ 6,321,145	\$ 6,107,779
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	133%	108%
Plan fiduciary net position as a percentage of the total pension liability	79%	83%

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

California State Teachers' Retirement System (CalSTRS)

	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,643,158	\$ 1,430,390
Contributions in relation to the contractually required contribution	<u>1,640,993</u>	<u>1,430,390</u>
Contribution deficiency (excess)	<u>\$ 2,165</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 18,504,032</u>	<u>\$ 17,338,061</u>
Contributions as a percentage of covered-employee payroll	<u>8.880%</u>	<u>8.250%</u>

Public Employee Retirement System (CalPERS)

Contractually required contribution	\$ 744,062	\$ 698,852
Contributions in relation to the contractually required contribution	<u>744,941</u>	<u>698,852</u>
Contribution deficiency (excess)	<u>\$ (879)</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 6,321,145</u>	<u>\$ 6,107,779</u>
Contributions as a percentage of covered-employee payroll	<u>11.771%</u>	<u>11.442%</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

The District did not prepare a budget for the Bond Interest and Redemption Fund.

As of June 30, 2016, excess of expenditures over appropriations in individual funds were as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Employee Benefits	\$ 729,835
Debt Service-Principal Retirement	187,950

The District did not revise the budget for the STRS pension expense covered by State of California direct payments.

The District did not revise the budget for the complete repayment of settlement with the State of California. See further discussion in Note 9 in the notes to the financial statements.

B. Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C. Schedules of District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONCLUDED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

C. Schedules of District's Proportionate Share of the Net Pension Liability (Concluded)

These will be 10-year schedules. However, this is the second year of implementation of GASB 68 and the information in these schedules is not required to be presented retroactively. Years will be added to these schedules in future fiscal years until 10 years of information is available.

D. Schedules of District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year.

These will be 10-year schedules. However, this is the second year of implementation of GASB 68 and the information in these schedules is not required to be presented retroactively. Years will be added to these schedules in future fiscal years until 10 years of information is available.

SUPPLEMENTARY INFORMATION SECTION

CENTER JOINT UNIFIED SCHOOL DISTRICT

ANTELOPE, CALIFORNIA

JUNE 30, 2016

ORGANIZATION

The Center Joint Unified School District was established on July 1, 1858 and comprises an area located in Sacramento and Placer Counties. There were no changes in the boundaries of the District during the current year. The District currently operates four elementary schools, one middle school and one high school. The District also maintains a continuation high school and an adult education program. The District is the authorizing LEA for Global Youth Charter School.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Delrae Pope	President	2016
Nancy Anderson	Clerk	2016
Kelly Kelley	Member	2018
Jeremy Hunt	Member	2018
Donald E. Wilson	Member	2018

ADMINISTRATION

Scott Loehr
Superintendent

Jeanne Bess
Director of Fiscal Services

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through Third	1,277	1,281
Fourth through Sixth	1,017	1,020
Seventh and Eighth	632	631
Ninth through Twelfth	1,313	1,300
Special Education - Nonpublic, Nonsectarian Schools		
Transitional Kindergarten through Third	1	2
Fourth through Sixth	1	1
Seventh and Eighth	0	2
Ninth through Twelfth	5	6
Extended Year Special Education - Nonpublic, Nonsectarian Schools		
Ninth through Twelfth	1	1
ADA Totals	<u>4,247</u>	<u>4,244</u>

Global Youth Charter School

Regular ADA		
Seventh and Eighth	14	14
Classroom-based ADA for Seventh through Eighth	14	14
Ninth through Twelfth	44	44
Classroom-based ADA for Ninth through Twelfth	44	44
ADA Totals	<u>58</u>	<u>58</u>
Classroom-based ADA Totals	<u>58</u>	<u>58</u>

Average daily attendance is a measurement of the numbers of pupils attending classes of the District and Charter Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME OFFERED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Grade Level	Minutes Requirement	2015-2016 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	36,170	180	In Compliance
Grade 1	50,400	54,470	180	In Compliance
Grade 2	50,400	54,470	180	In Compliance
Grade 3	50,400	54,470	180	In Compliance
Grade 4	54,000	54,470	180	In Compliance
Grade 5	54,000	54,470	180	In Compliance
Grade 6	54,000	54,470	180	In Compliance
Grade 7	54,000	59,324	180	In Compliance
Grade 8	54,000	59,324	180	In Compliance
Grade 9	64,800	65,040	180	In Compliance
Grade 10	64,800	65,040	180	In Compliance
Grade 11	64,800	65,040	180	In Compliance
Grade 12	64,800	65,040	180	In Compliance

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has not met its local control funding formula target.

Districts that participate in Longer Day Incentive Funding or that met or exceed their local control funding formula target, must provide at least the number of instructional minutes specified in Education Code Section 46201(b) or 46207(a), shown as the minutes requirement above.

Global Youth Charter School

Grade Level	Minutes Requirement	2015-2016 Actual Minutes	Number of Days Traditional Calendar	Status
Grade 7	54,000	65,440	180	In Compliance
Grade 8	54,000	65,440	180	In Compliance
Grade 9	64,800	65,440	180	In Compliance
Grade 10	64,800	65,440	180	In Compliance
Grade 11	64,800	65,440	180	In Compliance
Grade 12	64,800	65,440	180	In Compliance

Charter Schools must maintain their instructional minutes at the levels required by Education Code Section 47612.5.

CENTER JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

During 2015-2016 the District operated one charter school, Global Youth Charter School (34-73973-0106377), and completed final accounting for the Antelope View Charter School (34-73973-3430816), which closed to students at the end of 2014-2015. The financial activities of Global Youth Charter School and Antelope View Charter School are combined and presented in the General Fund of these financial statements.

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Program Name:	Federal Catalog Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture:			
Passed through the California			
Department of Education (CDE):			
Child Nutrition Cluster:			
National School Lunch (Sec 4 and Sec 11)**	10.555	13523/13524	\$ 1,125,381
School Breakfast Needy	10.553	13526	216,795
Meal Supplements	10.551	13528	4,479
Summer Food Program	10.559	13004	13,718
Subtotal Child Nutrition Cluster			<u>1,360,373</u>
Total U.S. Department of Agriculture			<u>1,360,373</u>
U.S. Department of Education:			
Passed Through California Department of Rehabilitation:			
State Vocational Rehabilitation Services Program	84.126A	10006	82,004
Passed through CDE:			
Adult Secondary Education	84.002	13978	19,309
Title I Cluster:			
NCLB: Title I, Part A, Basic Grants Low Income and Neglected	84.010	14329	1,029,445
NCLB: Title I, Part A, Program Improvement LEA Corrective Action	84.010	14955	60,168
Subtotal Title I Cluster			<u>1,089,613</u>
Passed Through Sacramento County Office of Education:			
Special Education Cluster:			
IDEA, Basic Local Assistance, Part B, Section 611	84.027*	13379	839,787
IDEA, Preschool Local Entitlements Part B, Section 611	84.027A*	13682	43,236
IDEA, Mental Health Allocation Plan, Part B, Section 611	84.027A*	14468	48,668
IDEA, Preschool Grants, Part B, Section 619	84.173*	13430	22,232
Subtotal Special Education Cluster			<u>953,923</u>
NCLB: Title III, Limited English Proficient (LEP) Student Program	84.365	14346	63,822
NCLB: Title II, Part A, Teacher Quality	84.367	14341	120,487
NCLB: Title X, McKinney-Vento Homeless Assistance	84.196	14332	34,756
NCLB: Title I, Part 6, Advance Reimbursement Placement Fee	84.330B	14831	6,725
Vocational Programs - Adult Sec 131 (Carl Perkins Act)	84.048	14894	39,401
Subtotal U.S. Department of Education			<u>2,410,040</u>
U.S. Department of Health and Human Services:			
Passed through California Department of Health Care Services:			
Medi-Cal Billing Option	93.778	10013	277,261
Passed through CDE:			
Child Care and Development Block Grant Cluster:			
Child Development: Federal General (CCTR)			
and State Preschool (CFCC)	93.575	15136	98,842
Child Development: Federal General (CCTR)			
and State Preschool (CSPP)	93.596	13609	179,657
Subtotal Child Care and Development Block Grant Cluster			<u>278,499</u>
Total U.S. Department of Health and Human Services			<u>555,760</u>
Total Federal Programs			<u>\$ 4,326,173</u>

* Denotes a Major Program

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUALS
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Charter School Special Revenue Fund	Special Reserve Fund for Other Than Capital Outlay Projects
June 30, 2016, Annual Unaudited Actual Financial Report Fund Balance	\$ 7,078,549	\$ 191,945	\$ 2,362,612
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:			
Understatement of Local Control Funding Formula Sources	105,076		
Understatement of Contract Services	(68,145)		
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	2,554,557	(191,945)	(2,362,612)
Net Adjustments and Reclassifications	2,591,488	(191,945)	(2,362,612)
June 30, 2016, Audited Financial Statement Fund Balance	\$ 9,670,037	\$ 0	\$ 0

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2016.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>General Fund</u>	<u>Budget 2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Revenues and Other Financial Sources	\$ 45,331,676	\$ 46,945,704	\$ 40,044,289	\$ 36,742,180
Expenditures	44,041,870	43,953,255	39,569,990	37,361,918
Other Uses and Transfers Out	278,721		1,973	76,051
Total Outgo	44,320,591	43,953,255	39,571,963	37,437,969
Change in Fund Balance (Deficit)	1,011,085	2,992,449	472,326	(695,789)
Ending Fund Balance	\$ 7,911,157	\$ 9,670,037	\$ 6,677,588	\$ 6,205,262
Available Reserves	\$ 5,177,439	\$ 6,121,021	\$ 3,525,325	\$ 2,901,216
Reserve for Economic Uncertainties	\$ 2,406,793	\$ 2,353,133	\$ 2,199,508	\$ 1,295,500
Unassigned Fund Balance	\$ 2,770,646	\$ 3,767,888	\$ 1,325,817	\$ 1,605,716
Available Reserves as a Percentage of Total Outgo	11.7%	13.9%	8.9%	7.7%
Total Long-Term Debt	\$ 107,808,894	\$ 111,984,849	\$ 106,154,776	\$ 112,703,642
Average Daily Attendance at P-2	4,319	4,305	4,315	4,409

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained with the General Fund.

The General Fund Balance has increased by \$2,768,986, over the past three years. For a District this size the State recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo).

Average Daily Attendance (ADA) as shown above has decreased 104 during the past two years. The amounts above include Charter School ADA.

The amounts reported as Budget 2016-2017 are presented for additional analysis and have not been audited.

SEE NOTES TO SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON-MAJOR FUNDS
 JUNE 30, 2016

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Total Non- Major Governmental Funds
ASSETS								
Cash	\$ 124,210	\$ 69,382	\$ 1,000	\$ 43,150				\$ 237,742
Accounts Receivable	13,793	588	151,159	154	\$ 19		\$ 832	166,545
Due From Other Funds	13,979		1,313		1,316		4,053	20,661
Stores Inventory			26,127					26,127
Total Assets	\$ 151,982	\$ 69,970	\$ 179,599	\$ 43,304	\$ 1,335		\$ 4,885	\$ 451,075
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit Cash			\$ 64,338		\$ 1,335	\$ 1,265,798	\$ 4,885	\$ 1,336,356
Accounts Payable	\$ 14,439	\$ 31,447	38,236	\$ 345		6,682		91,149
Due to Other Funds	19	32,730	58,124					90,873
Total Liabilities	14,458	64,177	160,698	345	1,335	1,272,480	4,885	1,518,378
Fund Balances:								
Nonspendable			27,127					27,127
Restricted	75,895	5,793						81,688
Committed	61,629			42,959				104,588
Unassigned (Deficit) (Note 15)			(8,226)			(1,272,480)		(1,280,706)
Total Fund Balances (Deficit)	137,524	5,793	18,901	42,959	0	(1,272,480)	0	(1,067,303)
Total Liabilities and Fund Balances	\$ 151,982	\$ 69,970	\$ 179,599	\$ 43,304	\$ 1,335	\$ 0	\$ 4,885	\$ 451,075

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	School Facilities Fund	Major Governmental Funds
REVENUES								
Local Control Funding Formula								
State Apportionments				\$ 200,000				\$ 200,000
Federal Revenue	\$ 19,309	\$ 278,499	\$ 1,360,373					1,658,181
Other State Revenue	203,684	369,322	108,032				\$ (1,056,680)	(375,642)
Other Local Revenue	56,697	(63)	355,113	(1,630)	\$ (4,752)	\$ 28,529	(3)	433,891
Total Revenues	279,690	647,758	1,823,518	198,370	(4,752)	28,529	(1,056,683)	1,916,430
EXPENDITURES								
Certificated Salaries	101,915							101,915
Classified Salaries	23,863		637,390	2,387				663,640
Employee Benefits	30,780		268,727	223				299,730
Books and Supplies	11,217		824,156	22,258				857,631
Services and Other								
Operating Expenditures	10,780	609,235	62,637	140,322				822,974
Other Outgo		32,730	58,124					90,854
Total Expenditures	178,555	641,965	1,851,034	165,190	0	0	0	2,836,744
Excess of Revenues								
Over (Under) Expenditures	101,135	5,793	(27,516)	33,180	(4,752)	28,529	(1,056,683)	(920,314)
Fund Balances - (Deficit) July 1, 2015	36,389	0	46,417	9,779	4,752	(1,301,009)	1,056,683	(146,989)
Fund Balances - (Deficit) June 30, 2016	\$ 137,524	\$ 5,793	\$ 18,901	\$ 42,959	\$ 0	\$ (1,272,480)	\$ 0	\$ (1,067,303)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
ASSETS				
Cash				
Spinelli Elementary School	\$ 4,728	\$ 29,541	\$ 14,687	\$ 19,582
Oak Hill Elementary School	21,753	55,435	65,172	12,016
North Country Elementary School	27,083	63,569	71,494	19,158
Dudley Elementary School	9,833	42,033	43,788	8,078
Wilson C. Riles Middle School	21,256	59,127	61,316	19,067
Center High School	131,021	400,645	387,046	144,620
McClellan High School	2,291	3,345	2,875	2,761
Center Adult School	424	2,807	2,848	383
Total Cash	<u>\$ 218,389</u>	<u>\$ 656,502</u>	<u>\$ 649,226</u>	<u>\$ 225,665</u>
LIABILITIES				
Due to Student Groups	<u>\$ 218,389</u>	<u>\$ 656,502</u>	<u>\$ 649,226</u>	<u>\$ 225,665</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time and number of days offered by the District and each applicable charter school and whether the District complied with the provisions of Education Code Sections 46201 through 46208 and also whether the Charter School(s) complied with the provisions of Education Code Sections 47612 and 47612.5. The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day, and has not met its local control funding formula target.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school as to whether or not the charter school is included in the District audit.

D. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The District has not used the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

E. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the Unaudited Actual Financial Report to the audited financial statements.

F. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

G. Combining Statements and Individual Fund Schedules

Combining statements and individual fund schedules are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements and schedules present more detailed information about the financial position and financial activities of the District's individual funds.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Center Joint Unified School District's basic financial statements and have issued our report thereon dated November 1, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center Joint Unified School District's, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Center Joint Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center Joint Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Center Joint Unified School District's Responses to Findings

Center Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Center Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

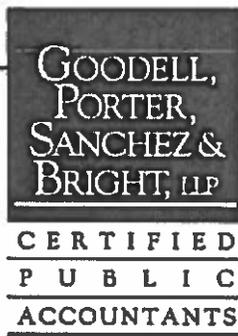
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Goodell, Porter, Sanchez & Bright, LLP

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 1, 2016



JOHN L. GOODELL, CPA
VIRGINIA K. PORTER, CPA
BEVERLY A. SANCHEZ, CPA
SUZY H. BRIGHT, CPA
RICHARD J. GOODELL, CPA
MICHELLE M. HANSON, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on Compliance for Each Major Federal Program

We have audited Center Joint Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Center Joint Unified School District's major federal programs for the year ended June 30, 2016. Center Joint Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and terms and conditions of federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Center Joint Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Center Joint Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Center Joint Unified School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Center Joint Unified School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center Joint Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Center Joint Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in the internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

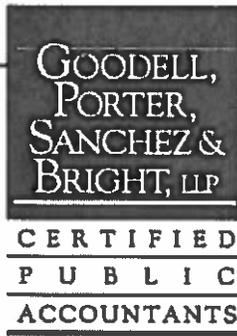
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Goodell, Porter, Sanchez & Bright, LLP

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 1, 2016



JOHN L. GOODELL, CPA
 VIRGINIA K. PORTER, CPA
 BEVERLY A. SANCHEZ, CPA
 SUZY H. BRIGHT, CPA
 RICHARD J. GOODELL, CPA
 MICHELLE M. HANSON, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Trustees
 Center Joint Unified School District
 Antelope, California

We have audited Center Joint Unified School District's compliance with the types of compliance requirements described in the *2015-2016 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of Center Joint Unified School District's State government programs as noted below for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws and regulations.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with State laws and regulations of Center Joint Unified School District's State government programs based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the applicable State laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Center Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination of Center Joint Unified School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Mis-assignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see next page)
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes

<u>Description</u>	<u>Procedures Performed</u>
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort (MOE)	Yes
School Districts, County Office of Education and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not Applicable
Immunizations	Yes
Charter Schools:	
Attendance (Charter Schools)	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Non Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Independent Study attendance because the average daily attendance generated by the program was below the level required for testing.

Opinion on Each State Government Program

In our opinion, Center Joint Unified School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its State government programs for the year ended June 30, 2016.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2015-2016 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

Goodell, Porter, Sanchez & Bright, LLP

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

November 1, 2016

FINDINGS AND QUESTIONED COSTS SECTION

CENTER JOINT UNIFIED SCHOOL DISTRICT
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) Yes No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027A, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

State Awards

Internal control over state programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Type of auditor's report issued on compliance for state programs: Unmodified

CENTER JOINT UNIFIED SCHOOL DISTRICT
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section II - Financial Statements Findings

2016 - 001 - PROCESSING JOURNAL ENTRIES - 30000

Criteria: Proper internal accounting controls include segregation of duties that require journal entries are reviewed by someone other than the person creating the entry, knowledgeable about accounting principles prior to entry to the general ledger.

Statement of Condition: Journal entries are created and posted by the Chief Business Official without a review by a second person.

Cause: The District does not have a policy or practice requiring secondary review of journal entries.

Effect or Potential Effect: Without a review of each journal entry, there is an increased risk an inappropriate entry may be recorded to the District's general ledger, either by mistake or intentionally, and not be detected by another District employee performing their regular duties.

Questioned Costs: The condition referred to above was the result of our testing of an attribute of the control system. There are no questioned costs.

Recommendation: We recommend procedures for processing journal entries be reviewed and revised to strengthen the internal controls by implementing the documented review of each journal entry.

View of Responsible Official: The District agrees with this finding and has implemented a procedure to include a review of all journal entries.

Section III - Federal Award Findings and Questioned Costs

No matters are reported.

Section IV - State Award Findings and Questioned Costs

No matters are reported.

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

There were no findings or recommendations considered reportable conditions determined as a result of our audit of Center Joint Unified School District for the fiscal year ended June 30, 2015.

Center Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Business Department	
Date:	December 14, 2016	Action Item <u>X</u>
To:	CJUSD Board of Trustees	Information Item
From:	Lisa Coronado <i>LC</i> Director of Fiscal Services	
		# Attached Pages

SUBJECT:
<p style="text-align: center;">First Interim Report For Fiscal Year 2016/17</p> <p>Lisa Coronado, Director of Fiscal Services, is presenting the 2016/17 First Interim report for approval. This report is based on all known budget guidelines set forth by the Fiscal Crisis & Management Assistance Team, School Services of California and the adopted State budget. The expenditure and revenue activity covers the period of July 1, 2016 through October 31, 2016.</p> <p>RECOMMENDATION: To approve the 2016/17 First Interim Report as presented.</p>

Center Joint Unified School District

To: Board of Trustees
Mr. Scott Loehr, Superintendent

From: Lisa Coronado, Director of Fiscal Services

Date: December 14, 2016

Subject: 2016-17 First Interim Assumptions and Multiyear Projection Assumptions

The following information was used to prepare the First Interim report for the 2016-17 fiscal year. It is intended to provide guidance as to the basis for the budget decisions.

Revenue

Local Control Funding Formula Revenue (LCFF)

The primary source of revenue for the District is LCFF revenue. Revenue is determined by using the School Services of California Dashboard information and the calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT). The LCFF provides a base rate funding model with supplemental and concentration grant add-ons for specific student groups. Supplemental funding is based on the percentage of English Learners, Foster Youth, and Low Income unduplicated students. Concentration funding is provided for unduplicated pupils that equal or exceed 55% of the student population. The State also provides additional funding to close the gap between current funding and what we will be funded at when the LCFF is fully implemented by 2020-21.

For the purpose of the Adopted Budget, it was estimated that the District would receive \$38,663,476 in LCFF funding during the 2016-17 school year.

The assumptions used for the original budget projection included:

- Estimated funded ADA: 4318.44
- District unduplicated student count: 2931
- State Target Gap Closure: 54.84%

For the First Interim Report projection, it is estimated that the District will receive a total of \$38,409,235 in LCFF funding during the 2016-17 school year. The funding consists of Base Funding in the amount of \$33,301,358 and Supplemental and Concentration funding in the amount of \$5,107,877.

As of the First Interim Report, the projections are as follows:

- Estimated funded ADA: 4284.06
- District unduplicated student count: 2934
- State Target Gap Closure: 54.18%

Education Protection Account (EPA)

EPA funds are restricted for school service expenditures; no administrator or district office expenses may be charged to the EPA fund. The District's estimated EPA entitlement is \$5,561,407, down from \$5,689,856 at Budget Adoption. The EPA fund currently has a negative ending fund balance. When the final entitlement is determined, the revenue budget will be adjusted. In addition, before Second Interim, the salaries and benefits of the staff paid by the fund will be reviewed and the expenditure budget will be adjusted.

Other Revenue

- The District has been awarded \$62,177 for The College and Career Readiness Grant.
- The District's preliminary Title I allocation is \$1,215,961, an increase from Budget Adoption's \$1,040,659 estimate.
- Prop 39 CA Clean Energy Jobs Act total award allocation is \$258,013. At Budget Adoption, the award estimate was \$168,810.
- Mandated Cost Reimbursement estimates have increased \$25,000 since Budget Adoption from \$135,000 to \$160,000.

Expenditures

Salaries and Benefits

Salaries for Certificated and Classified employees were increased reflective of addition of staff hired since Budget Adoption.

Books and Supplies

Books and Supplies expenditures reflect carryover from prior year and the use one-time funds for the District's recent curriculum adoption.

Assigned Funds

- \$328,657 has been assigned for bus purchases.
- \$500,000 has been assigned for unfunded liabilities.

Multiyear Projections (MYP)

Revenue

- Enrollment and ADA was held steady through 2018-19 since the anticipated growth for this year did not occur and the District instead had less enrollment.
- State Revenues decline due to the ending of grant awards.
- Federal and Local Revenues were held in consideration of continued level of awards.
- Proposition 30 was set to expire during the 2018-19 school year, but the passage of Proposition 55 extended the taxes. The increase in funding was not built into the MYP. In January, the Governor will present his Budget Proposal. At that time, we will be able to determine the effect of Proposition 55 on school funding.

Expenditures

- Certificated salaries are increased year-over-year due to the increase costs associated with step and column..An addition of 3-4 additional teachers for Center High School block scheduling was added for the 2017-18 school year. The Adopted Budget included the addition of teachers during the 2018-19 school year to accommodate increased enrollment. Those positions were removed until trends show a need.
- Classified salaries are also increased for both of the out years due to step and column increases. The salaries for additional classified employees were added to the MYP to account for the trend in increased hiring of instructional aides.
- The District's required contribution to STRS and PERS continues to increase. The STRS percentage contribution rate is 12.580% in 2016/17 then increases to 14.430% and 16.28% over the next two years. The PERS contribution rates are 13.888%, 16.600%, and 18.200% through the three year MYP. These increase costs have been calculated into the MYP.
- All other expenditure categories have been held steady since Budget Adoption and through the years. Many of these expenditures will use one-time funds.

Summary

At this time, the main concern is enrollment and ADA. During the time between this First Interim and Second Interim, both will be closely monitored and appropriate adjustments will be made to revenue and expenditures. The district is down 54 students when comparing 10/31/16 to 10/31/15.

District staff, under the Board's direction, should determine how to use the one-time funds in alignment with the District's goals and to meet the needs of our school community.

Other Funds

Fund 09

Center Joint Unified School District is the sponsoring authority for Global Youth (GY) charter school in the District. It is a seat based school serving grades 7-12. GY is budgeted using an ADA of 46.64 students. At this time, GY is breaking just breaking even. Any further loss of students may result in GY's closure.

Fund 11

The Adult Education fund is operating with the Adult Education Block Grant Program.It continues to be an effective asset for the District. The fund has a positivebalance.

Fund 12

The Child Development fund is operating as a revenue neutral fund. No contributions are made from the General Fund but we do receive a payment for indirect costs for the operation of the program.

Fund 13

The cafeteria fund is expected to be self sustaining. Cash flow is many times negative due to the timing of reimbursements from the state and federal reimbursement programs. Our Federal Lunch Program continues to be the major source of revenue to the program since the percentage of free and reduced meals continues to increase.

Fund 14

The Deferred Maintenance Fund is operating with a \$200,000 contribution from the General Fund. At this time, while not required, we will continue to operate the fund and record all expenses as in the past.

Fund 17

The Special Reserve fund is covering the shortfall in the Developer Fee fund. The remaining balance is available to cover cash shortages that occur within the District.

Fund 21

\$1,000,000 was drawn for the Bond Fund.. These funds will be used for facility improvements in compliance with the bond terms.

Fund 25

While this fund continues to be negative, Fund 17 holds the reserve to cover the shortfall until new developments that are planned begin to generate revenues.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	38,663,476.00	38,663,476.00	8,907,133.99	38,409,235.00	(254,241.00)	-0.7%
2) Federal Revenue		8100-8299	6,724.00	6,724.00	0.00	6,724.00	0.00	0.0%
3) Other State Revenue		8300-8599	734,568.80	734,568.80	295,609.88	759,568.80	25,000.00	3.4%
4) Other Local Revenue		8600-8799	155,500.00	155,500.00	129,875.88	155,500.00	0.00	0.0%
5) TOTAL, REVENUES			39,560,268.80	39,560,268.80	9,332,619.75	39,331,027.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,597,891.00	16,597,891.00	4,878,646.76	16,599,891.00	(2,000.00)	0.0%
2) Classified Salaries		2000-2999	4,152,008.41	4,152,008.41	1,376,537.80	4,249,260.41	(97,252.00)	-2.3%
3) Employee Benefits		3000-3999	6,804,349.44	6,804,349.44	1,974,529.54	6,715,875.44	88,674.00	1.3%
4) Books and Supplies		4000-4999	1,126,845.00	1,126,845.00	639,910.65	1,540,008.00	(413,163.00)	-36.7%
5) Services and Other Operating Expenditures		5000-5999	3,356,046.00	3,356,046.00	783,780.19	3,391,332.09	(35,286.09)	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	43,735.57	49,085.00	(49,085.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,050.00	5,050.00	2,481.61	5,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(120,251.00)	(120,251.00)	0.00	(141,945.00)	21,694.00	-18.0%
9) TOTAL, EXPENDITURES			31,921,938.85	31,921,938.85	9,699,622.12	32,408,356.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,638,329.95	7,638,329.95	(367,002.37)	6,922,670.88		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	278,721.00	278,721.00	0.00	278,721.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,471,082.80)	(6,471,082.80)	0.00	(6,464,651.80)	6,431.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,749,803.80)	(6,749,803.80)	0.00	(6,743,372.80)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			888,526.15	888,526.15	(367,002.37)	179,298.06		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,034,986.22	5,034,986.22		5,034,986.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,034,986.22	5,034,986.22		5,034,986.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,034,986.22	5,034,986.22		5,034,986.22		
2) Ending Balance, June 30 (E + F1a)			5,923,512.37	5,923,512.37		5,214,284.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	87,244.06	82,744.06		82,744.06		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		828,657.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			5,826,268.31	5,830,768.31		4,292,883.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,738,420.00	26,738,420.00	7,419,338.00	25,568,746.00	(1,169,674.00)	-4.4%
Education Protection Account State Aid - Current Year		8012	5,689,836.00	5,689,836.00	1,390,352.00	5,644,531.00	(45,305.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,762.00	50,762.00	0.00	50,718.00	(44.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,529,162.00	4,529,162.00	0.00	4,820,725.00	291,563.00	6.4%
Unsecured Roll Taxes		8042	131,608.00	131,608.00	36,353.69	139,302.00	7,694.00	5.8%
Prior Years' Taxes		8043	67,427.00	67,427.00	61,088.11	43,510.00	(23,917.00)	-35.5%
Supplemental Taxes		8044	124,147.00	124,147.00	0.00	207,870.00	83,723.00	67.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,414,712.00	1,414,712.00	0.00	2,011,481.00	596,769.00	42.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	699.00	699.00	4.19	699.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,746,773.00	38,746,773.00	8,907,133.99	38,487,582.00	(259,191.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(83,297.00)	(83,297.00)	0.00	(78,347.00)	4,950.00	-5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,663,476.00	38,663,476.00	8,907,133.99	38,409,235.00	(254,241.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4038-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	6,724.00	6,724.00	0.00	6,724.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,724.00	6,724.00	0.00	6,724.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	135,000.00	135,000.00	0.00	160,000.00	25,000.00	18.5%
Lottery - Unrestricted and Instructional Materials		8560	594,568.80	594,568.80	283,675.86	594,568.80	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	11,934.02	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			734,568.80	734,568.80	295,609.88	759,568.80	25,000.00	3.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	32.33	0.00	0.00	0.0%
Leases and Rentals		8650	65,000.00	65,000.00	24,656.00	65,000.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	38,596.55	7,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	18,000.00	18,000.00	5,337.15	18,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,000.00	5,000.00	11,416.85	5,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	60,000.00	60,000.00	49,837.00	60,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			155,500.00	155,500.00	129,875.88	155,500.00	0.00	0.0%
TOTAL REVENUES			39,560,268.80	39,560,268.80	9,332,619.75	39,331,027.80	(229,241.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	14,563,558.00	14,563,558.00	4,173,129.73	14,565,558.00	(2,000.00)	0.0%
Certificated Pupil Support Salaries		1200	425,817.00	425,817.00	137,162.88	425,817.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,495,952.00	1,495,952.00	508,908.76	1,495,952.00	0.00	0.0%
Other Certificated Salaries		1900	112,564.00	112,564.00	61,445.39	112,564.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,597,891.00	16,597,891.00	4,878,646.76	16,599,891.00	(2,000.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	207,005.00	207,005.00	49,528.46	211,175.00	(4,170.00)	-2.0%
Classified Support Salaries		2200	1,994,717.00	1,994,717.00	629,650.21	1,994,717.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	289,461.00	289,461.00	109,500.02	289,461.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,467,913.41	1,467,913.41	533,277.37	1,559,690.41	(91,777.00)	-6.3%
Other Classified Salaries		2900	192,912.00	192,912.00	54,581.74	194,217.00	(1,305.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			4,152,008.41	4,152,008.41	1,376,537.80	4,249,260.41	(97,252.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,088,299.50	2,088,299.50	614,791.37	2,088,299.50	0.00	0.0%
PERS		3201-3202	585,501.94	585,501.94	174,714.97	585,501.94	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	566,235.00	566,235.00	187,212.41	566,235.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,991,322.00	2,991,322.00	873,151.48	2,991,322.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,636.00	10,636.00	3,134.52	10,636.00	0.00	0.0%
Workers' Compensation		3601-3602	360,822.00	360,822.00	107,758.42	360,822.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	182,033.00	182,033.00	33,766.37	93,359.00	88,674.00	48.7%
TOTAL, EMPLOYEE BENEFITS			6,804,349.44	6,804,349.44	1,974,529.54	6,715,675.44	88,674.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	75,000.00	75,000.00	269,746.78	300,250.00	(225,250.00)	-300.3%
Books and Other Reference Materials		4200	19,900.00	19,900.00	4,086.18	23,921.00	(4,021.00)	-20.2%
Materials and Supplies		4300	726,295.00	726,295.00	134,406.29	857,719.00	(131,424.00)	-18.1%
Noncapitalized Equipment		4400	305,650.00	305,650.00	231,671.40	358,118.00	(52,468.00)	-17.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,126,845.00	1,126,845.00	639,910.65	1,540,008.00	(413,163.00)	-36.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,153.00	51,153.00	12,440.54	54,687.00	(3,534.00)	-6.9%
Dues and Memberships		5300	21,860.00	21,860.00	11,616.67	23,204.00	(1,344.00)	-6.1%
Insurance		5400-5450	285,170.00	285,170.00	0.00	285,170.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,208,000.00	1,208,000.00	345,253.03	1,208,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,250.00	189,250.00	8,240.93	146,901.00	42,349.00	22.4%
Transfers of Direct Costs		5710	(81,033.00)	(81,033.00)	0.00	(67,147.00)	(13,886.00)	17.1%
Transfers of Direct Costs - Interfund		5750	(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,517,346.00	1,517,346.00	432,043.27	1,597,562.09	(80,216.09)	-5.3%
Communications		5900	166,300.00	166,300.00	(25,814.25)	144,955.00	21,345.00	12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,356,046.00	3,356,046.00	783,780.19	3,391,332.09	(35,286.09)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	1,160.00	(1,160.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	17,562.96	21,750.00	(21,750.00)	New
Equipment Replacement		6500	0.00	0.00	26,172.61	26,175.00	(26,175.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	43,735.57	49,085.00	(49,085.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,050.00	5,050.00	2,481.61	5,050.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,050.00	5,050.00	2,481.61	5,050.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(49,508.00)	(49,508.00)	0.00	(71,202.00)	21,694.00	-43.8%
Transfers of Indirect Costs - Interfund		7350	(70,743.00)	(70,743.00)	0.00	(70,743.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(120,251.00)	(120,251.00)	0.00	(141,945.00)	21,694.00	-18.0%
TOTAL, EXPENDITURES			31,921,938.85	31,921,938.85	9,699,622.12	32,408,356.94	(486,418.09)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	1,315.00	(1,315.00)	New
Other Authorized Interfund Transfers Out		7619	278,721.00	278,721.00	0.00	277,406.00	1,315.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			278,721.00	278,721.00	0.00	278,721.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,471,082.80)	(6,471,082.80)	0.00	(6,464,651.80)	6,431.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,471,082.80)	(6,471,082.80)	0.00	(6,464,651.80)	6,431.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,749,803.80)	(6,749,803.80)	0.00	(6,743,372.80)	6,431.00	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,501,260.00	2,501,260.00	605,450.31	2,791,440.39	290,180.39	11.6%
3) Other State Revenue		8300-8599	782,939.00	782,939.00	649,831.35	1,107,174.00	324,235.00	41.4%
4) Other Local Revenue		8600-8799	1,925,128.00	1,925,128.00	538,241.46	1,925,128.00	0.00	0.0%
5) TOTAL, REVENUES			5,209,327.00	5,209,327.00	1,793,523.12	5,823,742.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,915,933.00	3,915,933.00	1,319,345.63	3,935,929.40	(19,996.40)	-0.5%
2) Classified Salaries		2000-2999	2,713,184.00	2,713,184.00	837,823.86	2,714,430.00	(1,246.00)	0.0%
3) Employee Benefits		3000-3999	2,201,201.00	2,201,201.00	692,096.27	2,210,514.85	(9,313.85)	-0.4%
4) Books and Supplies		4000-4999	858,799.00	858,799.00	265,756.96	2,039,891.44	(1,181,092.44)	-137.5%
5) Services and Other Operating Expenditures		5000-5999	1,401,392.00	1,401,392.00	227,040.51	1,577,472.70	(176,080.70)	-12.6%
6) Capital Outlay		6000-6999	0.00	0.00	(10,259.89)	128,580.00	(128,580.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	420,000.00	420,000.00	15,731.75	420,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	49,508.00	49,508.00	0.00	71,202.00	(21,694.00)	-43.8%
9) TOTAL, EXPENDITURES			11,560,017.00	11,560,017.00	3,347,535.09	13,098,020.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(6,350,690.00)	(6,350,690.00)	(1,554,011.97)	(7,274,278.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,393.00	15,393.00	0.00	0.00	15,393.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	6,471,083.00	6,471,083.00	0.00	6,464,652.00	(6,431.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,455,690.00	6,455,690.00	0.00	6,464,652.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,000.00	105,000.00	(1,554,011.97)	(809,626.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,043,562.83	2,043,562.83		2,043,562.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,043,562.83	2,043,562.83		2,043,562.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,043,562.83	2,043,562.83		2,043,562.83		
2) Ending Balance, June 30 (E + F1e)			2,148,562.83	2,148,562.83		1,233,936.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,148,562.83	2,148,562.83		1,233,936.83		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	853,018.00	853,018.00	167,810.00	853,018.00	0.00	0.0%
Special Education Discretionary Grants		8182	114,136.00	114,136.00	78,010.00	114,136.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,040,659.00	1,040,659.00	257,574.00	1,321,856.39	281,197.39	27.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	118,687.00	118,687.00	29,258.00	118,687.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	63,822.00	63,822.00	4,557.00	61,344.00	(2,478.00)	-3.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	40,720.00	40,720.00	0.00	42,143.00	1,423.00	3.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	270,218.00	270,218.00	68,241.31	280,256.00	10,038.00	3.7%
TOTAL, FEDERAL REVENUE			2,501,260.00	2,501,260.00	605,450.31	2,791,440.39	290,180.39	11.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	183,024.00	183,024.00	225,987.99	183,024.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	152,236.00	188,838.00	188,838.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	166,810.00	166,810.00	0.00	258,013.00	91,203.00	54.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	433,105.00	433,105.00	271,607.36	477,299.00	44,194.00	10.2%
TOTAL, OTHER STATE REVENUE			782,939.00	782,939.00	649,831.35	1,107,174.00	324,235.00	41.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	500.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	105,000.00	105,000.00	36,365.11	105,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (50%) Adjustmt		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,200.00	1,200.00	(187.65)	1,200.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,807,428.00	1,807,428.00	501,564.00	1,807,428.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,925,128.00	1,925,128.00	538,241.46	1,925,128.00	0.00	0.0%
TOTAL, REVENUES			5,209,327.00	5,209,327.00	1,793,523.12	5,823,742.39	614,415.39	11.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,133,662.00	3,133,662.00	1,070,921.48	3,154,108.40	(20,446.40)	-0.7%
Certificated Pupil Support Salaries		1200	504,615.00	504,615.00	165,265.20	504,615.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,742.00	42,742.00	15,000.52	42,742.00	0.00	0.0%
Other Certificated Salaries		1900	234,914.00	234,914.00	68,158.43	234,464.00	450.00	0.2%
TOTAL, CERTIFICATED SALARIES			3,915,933.00	3,915,933.00	1,319,345.63	3,935,929.40	(19,996.40)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,837,168.00	1,837,168.00	550,313.93	1,835,644.00	1,524.00	0.1%
Classified Support Salaries		2200	494,061.00	494,061.00	161,547.88	494,061.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,642.00	139,642.00	46,547.28	139,642.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,402.00	225,402.00	74,796.53	225,503.00	(101.00)	0.0%
Other Classified Salaries		2900	16,911.00	16,911.00	4,618.24	19,580.00	(2,669.00)	-15.8%
TOTAL, CLASSIFIED SALARIES			2,713,184.00	2,713,184.00	837,823.86	2,714,430.00	(1,246.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	510,079.00	510,079.00	172,319.91	517,878.78	(7,799.78)	-1.5%
PERS		3201-3202	353,183.00	353,183.00	107,145.39	354,042.00	(859.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	256,304.00	256,304.00	77,887.94	257,733.92	(1,429.92)	-0.6%
Health and Welfare Benefits		3401-3402	916,216.00	916,216.00	279,948.39	914,093.00	2,123.00	0.2%
Unemployment Insurance		3501-3502	3,514.00	3,514.00	1,089.30	3,569.34	(55.34)	-1.6%
Workers' Compensation		3601-3602	109,948.00	109,948.00	37,492.37	111,240.81	(1,292.81)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,957.00	51,957.00	16,212.97	51,957.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,201,201.00	2,201,201.00	692,096.27	2,210,514.85	(9,313.85)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,135.00	2,135.00	0.00	2,135.00	0.00	0.0%
Books and Other Reference Materials		4200	3,150.00	3,150.00	3,621.49	13,101.00	(9,951.00)	-315.9%
Materials and Supplies		4300	653,346.00	653,346.00	149,949.30	1,718,502.28	(1,065,156.28)	-163.0%
Noncapitalized Equipment		4400	200,168.00	200,168.00	112,186.17	306,153.16	(105,965.16)	-52.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			858,799.00	858,799.00	265,756.96	2,039,891.44	(1,181,092.44)	-137.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,430.00	85,430.00	14,424.40	107,453.70	(22,023.70)	-25.8%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,575.00	128,575.00	27,773.85	138,917.00	(10,342.00)	-8.0%
Transfers of Direct Costs		5710	81,033.00	81,033.00	0.00	67,147.00	13,886.00	17.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,105,354.00	1,105,354.00	184,754.41	1,262,493.00	(157,139.00)	-14.2%
Communications		5900	600.00	600.00	87.85	1,062.00	(462.00)	-77.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,401,392.00	1,401,392.00	227,040.51	1,577,472.70	(176,080.70)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(10,259.89)	84,080.00	(84,080.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	44,500.00	(44,500.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	(10,259.89)	128,580.00	(128,580.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	15,731.75	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			420,000.00	420,000.00	15,731.75	420,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	49,508.00	49,508.00	0.00	71,202.00	(21,694.00)	-43.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,508.00	49,508.00	0.00	71,202.00	(21,694.00)	-43.8%
TOTAL, EXPENDITURES			11,560,017.00	11,560,017.00	3,347,535.09	13,098,020.39	(1,538,003.39)	-13.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,393.00	15,393.00	0.00	0.00	15,393.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,393.00	15,393.00	0.00	0.00	15,393.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,471,083.00	6,471,083.00	0.00	6,464,652.00	(6,431.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,471,083.00	6,471,083.00	0.00	6,464,652.00	(6,431.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,455,690.00	6,455,690.00	0.00	6,464,652.00	(8,962.00)	0.1%

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	38,663,476.00	38,663,476.00	8,907,133.99	38,409,235.00	(254,241.00)	-0.7%
2) Federal Revenue		8100-8299	2,507,984.00	2,507,984.00	605,450.31	2,798,184.39	290,180.39	11.6%
3) Other State Revenue		8300-8599	1,517,507.80	1,517,507.80	945,441.23	1,866,742.80	349,235.00	23.0%
4) Other Local Revenue		8600-8799	2,080,628.00	2,080,628.00	668,117.34	2,080,628.00	0.00	0.0%
5) TOTAL, REVENUES			44,769,595.80	44,769,595.80	11,126,142.87	45,154,770.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,513,824.00	20,513,824.00	6,197,992.39	20,535,820.40	(21,996.40)	-0.1%
2) Classified Salaries		2000-2999	6,865,192.41	6,865,192.41	2,214,361.68	6,963,690.41	(98,498.00)	-1.4%
3) Employee Benefits		3000-3999	9,005,550.44	9,005,550.44	2,666,625.81	8,926,190.29	79,360.15	0.9%
4) Books and Supplies		4000-4999	1,985,644.00	1,985,644.00	905,667.61	3,579,899.44	(1,594,255.44)	-80.3%
5) Services and Other Operating Expenditures		5000-5999	4,757,438.00	4,757,438.00	1,010,820.70	4,968,804.79	(211,366.79)	-4.4%
6) Capital Outlay		6000-6999	0.00	0.00	33,475.68	177,665.00	(177,665.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	425,050.00	425,050.00	18,213.38	425,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,743.00)	(70,743.00)	0.00	(70,743.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			43,481,955.85	43,481,955.85	13,047,157.21	45,506,377.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,287,639.95	1,287,639.95	(1,921,014.34)	(351,607.14)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294,114.00	294,114.00	0.00	278,721.00	15,393.00	5.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.20	0.20	0.00	0.20	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294,113.80)	(294,113.80)	0.00	(278,720.80)		

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			993,526.15	993,526.15	(1,921,014.34)	(630,327.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,078,549.05	7,078,549.05		7,078,549.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,078,549.05	7,078,549.05		7,078,549.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,078,549.05	7,078,549.05		7,078,549.05		
2) Ending Balance, June 30 (E + F1e)			8,072,075.20	8,072,075.20		6,448,221.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	87,244.06	82,744.06		82,744.06		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,148,562.83	2,148,562.83		1,233,936.83		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		828,657.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			5,826,268.31	5,830,768.31		4,292,883.22		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,738,420.00	26,738,420.00	7,419,338.00	25,568,746.00	(1,169,674.00)	-4.4%
Education Protection Account State Aid - Current Year		8012	5,689,836.00	5,689,836.00	1,390,352.00	5,644,531.00	(45,305.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,762.00	50,762.00	0.00	50,718.00	(44.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,529,162.00	4,529,162.00	0.00	4,820,725.00	291,563.00	6.4%
Unsecured Roll Taxes		8042	131,608.00	131,608.00	38,353.69	139,302.00	7,694.00	5.8%
Prior Years' Taxes		8043	67,427.00	67,427.00	81,086.11	43,510.00	(23,917.00)	-35.5%
Supplemental Taxes		8044	124,147.00	124,147.00	0.00	207,870.00	83,723.00	67.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,414,712.00	1,414,712.00	0.00	2,011,481.00	596,769.00	42.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	699.00	699.00	4.19	699.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,746,773.00	38,746,773.00	8,907,133.99	38,487,582.00	(259,191.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(83,297.00)	(83,297.00)	0.00	(78,347.00)	4,950.00	-5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,663,476.00	38,663,476.00	8,907,133.99	38,409,235.00	(254,241.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	853,018.00	853,018.00	167,810.00	853,018.00	0.00	0.0%
Special Education Discretionary Grants		8182	114,136.00	114,136.00	78,010.00	114,136.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,040,659.00	1,040,659.00	257,574.00	1,321,856.39	281,197.39	27.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	118,687.00	118,687.00	29,258.00	118,687.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	63,822.00	63,822.00	4,557.00	61,344.00	(2,478.00)	-3.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4038-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	40,720.00	40,720.00	0.00	42,143.00	1,423.00	3.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	276,942.00	276,942.00	68,241.31	286,980.00	10,038.00	3.6%
TOTAL, FEDERAL REVENUE			2,507,984.00	2,507,984.00	605,450.31	2,798,164.39	290,180.39	11.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	135,000.00	135,000.00	0.00	160,000.00	25,000.00	18.5%
Lottery - Unrestricted and Instructional Material		8560	777,592.80	777,592.80	509,663.85	777,592.80	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	152,236.00	188,838.00	188,838.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	166,810.00	166,810.00	0.00	258,013.00	91,203.00	54.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	438,105.00	438,105.00	283,541.38	482,299.00	44,194.00	10.1%
TOTAL, OTHER STATE REVENUE			1,517,507.80	1,517,507.80	945,441.23	1,866,742.80	349,235.00	23.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	500.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	32.33	0.00	0.00	0.0%
Leases and Rentals								
		8650	170,000.00	170,000.00	61,021.11	170,000.00	0.00	0.0%
Interest								
		8660	7,500.00	7,500.00	38,596.55	7,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	18,000.00	18,000.00	5,337.15	18,000.00	0.00	0.0%
Interagency Services								
		8677	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	6,200.00	6,200.00	11,229.20	6,200.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	60,000.00	60,000.00	49,837.00	60,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	1,807,428.00	1,807,428.00	501,564.00	1,807,428.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,080,628.00	2,080,628.00	668,117.34	2,080,628.00	0.00	0.0%
TOTAL REVENUES			44,769,595.80	44,769,595.80	11,126,142.87	45,154,770.19	385,174.39	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,697,220.00	17,697,220.00	5,244,051.21	17,719,666.40	(22,446.40)	-0.1%
Certificated Pupil Support Salaries		1200	930,432.00	930,432.00	302,428.08	930,432.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,538,694.00	1,538,694.00	521,909.28	1,538,694.00	0.00	0.0%
Other Certificated Salaries		1900	347,478.00	347,478.00	129,603.82	347,028.00	450.00	0.1%
TOTAL, CERTIFICATED SALARIES			20,513,824.00	20,513,824.00	6,197,992.39	20,535,820.40	(21,998.40)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,044,173.00	2,044,173.00	599,842.39	2,046,819.00	(2,646.00)	-0.1%
Classified Support Salaries		2200	2,488,778.00	2,488,778.00	791,198.09	2,488,778.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	429,103.00	429,103.00	156,047.30	429,103.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,693,315.41	1,693,315.41	608,073.90	1,785,193.41	(91,878.00)	-5.4%
Other Classified Salaries		2900	209,823.00	209,823.00	59,199.98	213,797.00	(3,974.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			6,865,192.41	6,865,192.41	2,214,361.66	6,963,690.41	(98,498.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,598,378.50	2,598,378.50	787,111.28	2,606,178.28	(7,799.78)	-0.3%
PERS		3201-3202	938,684.94	938,684.94	281,860.38	939,543.94	(859.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	822,539.00	822,539.00	245,100.35	823,968.92	(1,429.92)	-0.2%
Health and Welfare Benefits		3401-3402	3,907,538.00	3,907,538.00	1,153,099.87	3,905,415.00	2,123.00	0.1%
Unemployment Insurance		3501-3502	14,150.00	14,150.00	4,223.82	14,205.34	(55.34)	-0.4%
Workers' Compensation		3601-3602	470,770.00	470,770.00	145,250.79	472,062.81	(1,292.81)	-0.3%
OPEB, Allocated		3701-3702	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	233,990.00	233,990.00	49,979.34	145,316.00	88,674.00	37.9%
TOTAL, EMPLOYEE BENEFITS			9,005,550.44	9,005,550.44	2,666,625.81	8,928,190.29	79,360.15	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	77,135.00	77,135.00	269,746.78	302,385.00	(225,250.00)	-292.0%
Books and Other Reference Materials		4200	23,050.00	23,050.00	7,707.67	37,022.00	(13,972.00)	-60.6%
Materials and Supplies		4300	1,379,641.00	1,379,641.00	284,355.59	2,576,221.28	(1,196,580.28)	-86.7%
Noncapitalized Equipment		4400	505,818.00	505,818.00	343,857.57	664,271.16	(158,453.16)	-31.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,985,644.00	1,985,644.00	905,667.61	3,579,899.44	(1,594,255.44)	-80.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	136,583.00	136,583.00	26,864.94	162,140.70	(25,557.70)	-18.7%
Dues and Memberships		5300	22,260.00	22,260.00	11,616.67	23,604.00	(1,344.00)	-6.0%
Insurance		5400-5450	285,170.00	285,170.00	0.00	285,170.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,208,000.00	1,208,000.00	345,253.03	1,208,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,825.00	317,825.00	36,014.78	285,818.00	32,007.00	10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,622,700.00	2,622,700.00	616,797.68	2,860,055.09	(237,355.09)	-9.1%
Communications		5900	166,900.00	166,900.00	(25,726.40)	146,017.00	20,883.00	12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,757,438.00	4,757,438.00	1,010,820.70	4,968,804.79	(211,366.79)	-4.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(10,259.89)	85,240.00	(85,240.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	17,562.96	21,750.00	(21,750.00)	New
Equipment Replacement		6500	0.00	0.00	26,172.61	70,675.00	(70,675.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	33,475.68	177,665.00	(177,665.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	15,731.75	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,050.00	5,050.00	2,481.61	5,050.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			425,050.00	425,050.00	18,213.36	425,050.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(70,743.00)	(70,743.00)	0.00	(70,743.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,743.00)	(70,743.00)	0.00	(70,743.00)	0.00	0.0%
TOTAL, EXPENDITURES			43,481,955.85	43,481,955.85	13,047,157.21	45,506,377.33	(2,024,421.48)	-4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	1,315.00	(1,315.00)	New
Other Authorized Interfund Transfers Out		7619	294,114.00	294,114.00	0.00	277,406.00	16,708.00	5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			294,114.00	294,114.00	0.00	278,721.00	15,393.00	5.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.20	0.20	0.00	0.20		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.20	0.20	0.00	0.20	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(294,113.80)	(294,113.80)	0.00	(278,720.80)	(15,393.00)	-5.2%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	141,448.58
6230	California Clean Energy Jobs Act	0.25
6264	Educator Effectiveness	5,489.61
6300	Lottery: Instructional Materials	23,979.51
6512	Special Ed: Mental Health Services	16,038.30
8150	Ongoing & Major Maintenance Account (RM,	139,581.13
9010	Other Restricted Local	907,399.45
Total, Restricted Balance		<u>1,233,936.83</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	529,947.00	529,947.00	128,348.00	529,947.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,738.00	10,738.00	7,570.50	10,738.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,895.00	3,895.00	2,297.00	3,895.00	0.00	0.0%
5) TOTAL, REVENUES			544,580.00	544,580.00	138,215.50	544,580.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	331,317.00	331,317.00	94,775.82	320,090.00	11,227.00	3.4%
2) Classified Salaries		2000-2999	59,311.00	59,311.00	22,084.01	59,311.00	0.00	0.0%
3) Employee Benefits		3000-3999	125,700.00	125,700.00	34,285.53	121,534.00	4,166.00	3.3%
4) Books and Supplies		4000-4999	3,719.00	3,719.00	(47.42)	3,719.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,860.00	1,860.00	0.00	1,860.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,007.00	38,007.00	0.00	38,007.00	0.00	0.0%
9) TOTAL, EXPENDITURES			559,914.00	559,914.00	151,077.94	544,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,334.00)	(15,334.00)	(14,862.44)	59.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,393.00	15,393.00	0.00	0.00	(15,393.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,393.00	15,393.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59.00	59.00	(14,862.44)	59.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	191,945.72	191,945.72		191,945.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,945.72	191,945.72		191,945.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,945.72	191,945.72		191,945.72		
2) Ending Balance, June 30 (E + F1e)			192,004.72	192,004.72		192,004.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	81,036.16	81,036.16		81,036.16		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	110,968.56	110,968.56		110,968.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	314,163.00	314,163.00	105,566.00	314,163.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	132,487.00	132,487.00	20,782.00	132,487.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	83,297.00	83,297.00	0.00	83,297.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			529,947.00	529,947.00	126,348.00	529,947.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,738.00	10,738.00	7,570.50	10,738.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,738.00	10,738.00	7,570.50	10,738.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,895.00	3,895.00	2,297.00	3,895.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,895.00	3,895.00	2,297.00	3,895.00	0.00	0.0%
TOTAL, REVENUES			544,580.00	544,580.00	138,215.50	544,580.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	225,481.00	225,481.00	59,144.38	214,254.00	11,227.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,836.00	105,836.00	35,631.44	105,836.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			331,317.00	331,317.00	94,775.82	320,090.00	11,227.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	11,959.00	11,959.00	4,478.04	11,959.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,352.00	47,352.00	17,604.97	47,352.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,311.00	59,311.00	22,084.01	59,311.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,685.00	41,685.00	11,922.83	40,272.00	1,413.00	3.4%
PERS		3201-3202	8,238.00	8,238.00	2,400.56	8,238.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,347.00	9,347.00	2,989.59	9,184.00	163.00	1.7%
Health and Welfare Benefits		3401-3402	57,477.00	57,477.00	14,883.78	55,080.00	2,397.00	4.2%
Unemployment Insurance		3501-3502	2,469.00	2,469.00	58.43	2,463.00	6.00	0.2%
Workers' Compensation		3601-3602	6,484.00	6,484.00	2,010.34	6,297.00	187.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,700.00	125,700.00	34,265.53	121,534.00	4,166.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,719.00	3,719.00	(47.42)	3,719.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,719.00	3,719.00	(47.42)	3,719.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	660.00	660.00	0.00	660.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,860.00	1,860.00	0.00	1,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	38,007.00	38,007.00	0.00	38,007.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,007.00	38,007.00	0.00	38,007.00	0.00	0.0%
TOTAL, EXPENDITURES			559,914.00	559,914.00	151,077.94	544,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIFF Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	15,393.00	15,393.00	0.00	0.00	(15,393.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,393.00	15,393.00	0.00	0.00	(15,393.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,393.00	15,393.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,876.00	9,876.00	13,574.00	22,930.00	13,054.00	132.2%
3) Other State Revenue		8300-8599	103,034.00	103,034.00	30,835.42	250,914.00	147,880.00	143.5%
4) Other Local Revenue		8600-8799	35,200.00	35,200.00	8,501.25	35,200.00	0.00	0.0%
5) TOTAL, REVENUES			148,110.00	148,110.00	52,910.67	309,044.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,522.00	91,522.00	31,425.72	155,010.00	(63,488.00)	-69.4%
2) Classified Salaries		2000-2999	22,231.00	22,231.00	8,390.27	22,707.00	(476.00)	-2.1%
3) Employee Benefits		3000-3999	24,928.00	24,928.00	8,770.14	38,811.00	(13,883.00)	-55.7%
4) Books and Supplies		4000-4999	34,500.00	34,500.00	2,402.83	125,156.00	(90,656.00)	-262.8%
5) Services and Other Operating Expenditures		5000-5999	3,650.00	3,650.00	70.00	22,002.00	(18,352.00)	-502.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	15,000.00	(15,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			176,831.00	176,831.00	49,059.76	376,688.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,721.00)	(28,721.00)	3,851.91	(69,642.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	28,721.00	28,721.00	0.00	28,721.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,721.00	28,721.00	0.00	28,721.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,851.91	(40,821.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,523.78	119,523.79		119,523.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,523.79	119,523.79		119,523.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,523.79	119,523.79		119,523.79		
2) Ending Balance, June 30 (E + F1e)			119,523.78	119,523.79		76,602.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	75,894.67	75,894.67		74,552.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	43,629.12	43,629.12		4,050.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3899	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,876.00	9,876.00	13,574.00	22,930.00	13,054.00	132.2%
TOTAL, FEDERAL REVENUE			9,876.00	9,876.00	13,574.00	22,930.00	13,054.00	132.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	8391	8590	103,034.00	103,034.00	30,835.42	250,914.00	147,880.00	143.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			103,034.00	103,034.00	30,835.42	250,914.00	147,880.00	143.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	351.00	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	35,000.00	35,000.00	8,150.25	35,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,200.00	35,200.00	8,501.25	35,200.00	0.00	0.0%
TOTAL, REVENUES			148,110.00	148,110.00	52,910.67	309,044.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	82,108.00	82,108.00	28,288.00	145,596.00	(63,488.00)	-77.3%
Certificated Pupil Support Salaries		1200	9,414.00	9,414.00	3,137.72	9,414.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			91,522.00	91,522.00	31,425.72	155,010.00	(63,488.00)	-69.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,972.00	7,972.00	1,804.03	6,448.00	1,524.00	19.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,759.00	13,759.00	4,588.24	15,759.00	(2,000.00)	-14.5%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,231.00	22,231.00	6,392.27	22,707.00	(476.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,432.00	11,432.00	2,340.07	15,522.00	(4,090.00)	-35.8%
PERS		3201-3202	3,019.00	3,019.00	2,468.90	7,812.00	(4,793.00)	-158.8%
OASDI/Medicare/Alternative		3301-3302	3,034.00	3,034.00	1,729.67	5,877.00	(2,843.00)	-93.7%
Health and Welfare Benefits		3401-3402	5,499.00	5,499.00	1,582.27	7,080.00	(1,581.00)	-28.8%
Unemployment Insurance		3501-3502	60.00	60.00	18.91	77.00	(17.00)	-28.3%
Workers' Compensation		3601-3602	1,884.00	1,884.00	650.32	2,443.00	(559.00)	-29.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,928.00	24,928.00	8,770.14	38,811.00	(13,883.00)	-55.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	1,547.25	9,082.00	(8,082.00)	-808.2%
Materials and Supplies		4300	32,500.00	32,500.00	855.38	104,574.00	(72,074.00)	-221.8%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	11,500.00	(10,500.00)	-1050.0%
TOTAL, BOOKS AND SUPPLIES			34,500.00	34,500.00	2,402.63	125,156.00	(90,656.00)	-262.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	5,000.00	(4,500.00)	-900.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	800.00	0.00	1,000.00	(200.00)	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	70.00	14,652.00	(13,652.00)	-1365.2%
Communications		5900	350.00	350.00	0.00	350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,650.00	3,650.00	70.00	22,002.00	(18,352.00)	-502.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	15,000.00	(15,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			176,831.00	176,831.00	49,058.76	378,688.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	28,721.00	28,721.00	0.00	28,721.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,721.00	28,721.00	0.00	28,721.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,721.00	28,721.00	0.00	28,721.00		

2016-17 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,499.00	278,499.00	117,566.00	278,499.00	0.00	0.0%
3) Other State Revenue		8300-8599	329,992.00	329,992.00	151,937.00	329,992.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	800.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			608,491.00	608,491.00	270,293.00	608,491.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	575,755.00	575,755.00	135,143.67	575,755.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,736.00	32,736.00	0.00	32,736.00	0.00	0.0%
9) TOTAL, EXPENDITURES			608,491.00	608,491.00	135,143.67	608,491.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	135,149.33	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	135,149.33	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,793.57	5,793.57		5,793.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,793.57	5,793.57		5,793.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,793.57	5,793.57		5,793.57		
2) Ending Balance, June 30 (E + F1e)			5,793.57	5,793.57		5,793.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	5,793.57	5,793.57		5,793.57		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8265	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8260	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	278,499.00	278,499.00	117,556.00	278,499.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			278,499.00	278,499.00	117,556.00	278,499.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	329,992.00	329,992.00	151,937.00	329,992.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			329,992.00	329,992.00	151,937.00	329,992.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	800.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	800.00	0.00	0.00	0.0%
TOTAL, REVENUES			608,491.00	608,491.00	270,293.00	608,491.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	575,755.00	575,755.00	135,143.67	575,755.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			575,755.00	575,755.00	135,143.67	575,755.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	32,736.00	32,736.00	0.00	32,736.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,736.00	32,736.00	0.00	32,736.00	0.00	0.0%
TOTAL, EXPENDITURES			608,491.00	608,491.00	135,143.67	608,491.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,574,367.00	1,574,367.00	297,864.73	1,574,367.00	0.00	0.0%
3) Other State Revenue		8300-8599	125,000.00	125,000.00	22,942.10	125,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	306,050.00	306,050.00	87,489.81	306,050.00	0.00	0.0%
5) TOTAL, REVENUES			2,005,417.00	2,005,417.00	408,296.64	2,005,417.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	657,154.00	657,154.00	201,363.18	657,154.00	0.00	0.0%
3) Employee Benefits		3000-3999	315,762.00	315,762.00	87,962.77	315,762.00	0.00	0.0%
4) Books and Supplies		4000-4999	965,000.00	965,000.00	199,338.23	962,465.00	2,535.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	67,460.00	67,460.00	25,405.51	69,995.00	(2,535.00)	-3.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,005,376.00	2,005,376.00	514,067.70	2,005,376.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			41.00	41.00	(105,771.06)	41.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41.00	41.00	(105,771.08)	41.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	18,900.35	18,900.35	18,900.35	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				18,900.35	18,900.35	18,900.35		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				18,900.35	18,900.35	18,900.35		
2) Ending Balance, June 30 (E + F1e)				18,941.35	18,941.35	18,941.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	18,941.35	18,941.35	18,941.35		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,574,367.00	1,574,367.00	297,864.73	1,574,367.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,574,367.00	1,574,367.00	297,864.73	1,574,367.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	125,000.00	125,000.00	22,942.10	125,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,000.00	125,000.00	22,942.10	125,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	303,500.00	303,500.00	88,338.94	303,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	(859.00)	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500.00	2,500.00	11.87	2,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,050.00	306,050.00	87,489.81	306,050.00	0.00	0.0%
TOTAL, REVENUES			2,005,417.00	2,005,417.00	408,296.64	2,005,417.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	510,734.00	510,734.00	150,860.94	510,734.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,022.00	75,022.00	25,007.28	75,022.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,398.00	71,398.00	25,494.97	71,398.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			657,154.00	657,154.00	201,363.19	657,154.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	91,269.00	91,269.00	22,519.21	91,269.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,284.00	50,284.00	14,594.25	50,284.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	150,457.00	150,457.00	45,105.06	150,457.00	0.00	0.0%
Unemployment Insurance		3501-3502	335.00	335.00	100.79	335.00	0.00	0.0%
Workers' Compensation		3601-3602	10,907.00	10,907.00	3,471.97	10,907.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,510.00	12,510.00	2,171.49	12,510.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			315,762.00	315,762.00	87,962.77	315,762.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	100,000.00	17,618.28	129,965.00	(29,965.00)	-30.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	629.76	25,000.00	0.00	0.0%
Food		4700	840,000.00	840,000.00	181,088.19	807,500.00	32,500.00	3.9%
TOTAL, BOOKS AND SUPPLIES			965,000.00	965,000.00	199,336.23	962,465.00	2,535.00	0.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,660.00	4,660.00	2,960.80	4,660.00	0.00	0.0%
Dues and Memberships		5300	4,000.00	4,000.00	1,465.25	6,500.00	(2,500.00)	-62.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,500.00	27,500.00	5,640.47	27,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	15,317.17	30,000.00	0.00	0.0%
Communications		5900	300.00	300.00	1.82	335.00	(35.00)	-11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,460.00	67,460.00	25,405.51	69,995.00	(2,535.00)	-3.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,005,376.00	2,005,376.00	514,067.70	2,005,376.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350.00	350.00	168.00	350.00	0.00	0.0%
5) TOTAL REVENUES			350.00	350.00	168.00	350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,000.00	65,000.00	23,355.22	44,867.00	20,133.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	135,350.00	135,350.00	131,885.50	185,850.00	(50,500.00)	-37.3%
6) Capital Outlay		6000-6999	0.00	0.00	20,148.00	19,633.00	(19,633.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			200,350.00	200,350.00	175,388.72	250,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,000.00)	(200,000.00)	(175,220.72)	(250,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.00	250,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	50,000.00	(175,220.72)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9701	42,959.00	42,959.00		42,959.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,959.00	42,959.00		42,959.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,959.00	42,959.00		42,959.00		
2) Ending Balance, June 30 (E + F1e)			92,959.00	92,959.00		42,959.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	92,959.00	92,959.00		42,959.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

2016-17 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350.00	350.00	166.00	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	350.00	166.00	350.00	0.00	0.0%
TOTAL, REVENUES			350.00	350.00	166.00	350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	55,000.00	55,000.00	1,058.92	7,000.00	48,000.00	87.3%
Noncapitalized Equipment		4400	10,000.00	10,000.00	22,298.30	37,887.00	(27,887.00)	-278.7%
TOTAL, BOOKS AND SUPPLIES			65,000.00	65,000.00	23,355.22	44,887.00	20,133.00	31.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,350.00	125,350.00	131,885.50	185,650.00	(60,500.00)	-48.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,350.00	135,350.00	131,885.50	185,650.00	(50,500.00)	-37.3%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	20,146.00	19,633.00	(19,633.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	20,146.00	19,633.00	(19,633.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,350.00	200,350.00	175,386.72	250,350.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	250,000.00	0.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,095.00)	7,500.00	15,119.00	7,500.00	0.00	0.0%
5) TOTAL, REVENUES			(3,095.00)	7,500.00	15,119.00	7,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,095.00)	7,500.00	15,119.00	7,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,085.00)	7,500.00	15,119.00	7,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	2,362,612.71	2,362,612.71		2,362,612.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,362,612.71	2,362,612.71		2,362,612.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,362,612.71	2,362,612.71		2,362,612.71		
2) Ending Balance, June 30 (E + F1e)			2,359,517.71	2,370,112.71		2,370,112.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,359,517.71	2,370,112.71		2,370,112.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(3,095.00)	7,500.00	15,119.00	7,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,095.00)	7,500.00	15,119.00	7,500.00	0.00	0.0%
TOTAL, REVENUES								
			(3,095.00)	7,500.00	15,119.00	7,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,751.55	0.00	57.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,751.55	0.00	57.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	163,188.00	446,200.00	(446,200.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	163,188.00	446,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,751.55	0.00	(163,131.00)	(446,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	1,000,000.00	1,000,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,751.55	0.00	836,869.00	553,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			4,751.55	0.00		553,800.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,751.55	0.00		553,800.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	4,751.55	0.00	57.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,751.55	0.00	57.00	0.00	0.00	0.0%
TOTAL REVENUES			4,751.55	0.00	57.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	163,188.00	446,200.00	(446,200.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	163,188.00	446,200.00	(446,200.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	163,188.00	448,200.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8981	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	1,000,000.00	1,000,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(28,529.27)	7,500.00	(454.88)	7,500.00	0.00	0.0%
5) TOTAL, REVENUES			(28,529.27)	7,500.00	(454.88)	7,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,529.27)	7,500.00	(454.88)	7,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,529.27)	7,500.00	(454.88)	7,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(1,272,479.65)	(1,272,479.65)		(1,272,479.65)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,272,479.65)	(1,272,479.65)		(1,272,479.65)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,272,479.65)	(1,272,479.65)		(1,272,479.65)		
2) Ending Balance, June 30 (E + F1e)			(1,301,008.92)	(1,264,979.65)		(1,264,979.65)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	7,500.00		7,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(1,301,008.92)	(1,272,479.65)		(1,272,479.65)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,515.85	(2,500.00)	(6,240.00)	(2,500.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	(30,045.12)	10,000.00	7,785.12	10,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(28,529.27)	7,500.00	(454.88)	7,500.00	0.00	0.0%
TOTAL REVENUES			(28,529.27)	7,500.00	(454.88)	7,500.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,056,680.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.67	0.00	827.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,056,682.67	0.00	827.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,056,682.67	0.00	827.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,058,682.67	0.00	627.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			1,058,682.67	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,058,682.67	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	1,056,680.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,056,680.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2.87	0.00	827.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.87	0.00	827.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,058,682.87	0.00	827.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA 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)	4,268.60	4,268.60	4,210.06	4,238.58	(30.02)	-1%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,268.60	4,268.60	4,210.06	4,238.58	(30.02)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	45.52	45.52	41.18	41.18	(4.38)	-10%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.32	4.32	4.32	4.32	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	49.84	49.84	45.48	45.48	(4.38)	-9%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,318.44	4,318.44	4,255.54	4,284.06	(34.38)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	57.70	57.70	46.64	46.64	(11.06)	-19%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	57.70	57.70	46.64	46.64	(11.06)	-19%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	57.70	57.70	46.64	46.64	(11.06)	-19%

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		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		8,809,237.00	7,208,757.00	5,317,137.00	5,783,609.00	5,058,972.00	4,236,100.00	8,236,606.00	10,369,987.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,324,882.00	1,324,882.00	3,775,139.00	2,384,787.00	2,384,787.00	3,670,149.00	2,252,089.00	2,252,089.00
Property Taxes	8020-8079	0.00	57,943.00	3,153.00	36,344.00	0.00	89,409.00	4,779,442.00	0.00
Miscellaneous Funds	8080-8099	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	120,493.00	180,830.00	299,962.00	4,165.00	23,194.00	275,828.00	275,828.00	275,828.00
Other State Revenue	8300-8599	455,980.00	56,675.00	123,668.00	309,118.00	256,884.00	68,169.00	68,169.00	68,169.00
Other Local Revenue	8600-8799	133,402.00	168,722.00	179,201.00	186,793.00	177,180.00	155,588.00	155,588.00	155,588.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,034,757.00	1,789,056.00	4,381,123.00	2,921,207.00	2,842,045.00	4,259,143.00	7,531,116.00	2,751,674.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	633,960.00	1,812,333.00	1,845,244.00	1,916,305.00	1,844,266.00	844,266.00	2,844,266.00	1,844,266.00
Classified Salaries	2000-2999	302,255.00	632,008.00	640,886.00	637,983.00	629,675.00	629,675.00	629,675.00	629,675.00
Employee Benefits	3000-3999	305,717.00	781,929.00	790,640.00	793,842.00	780,555.00	781,930.00	781,930.00	781,930.00
Books and Supplies	4000-4999	54,880.00	291,142.00	372,360.00	187,286.00	83,248.00	370,142.00	370,142.00	370,142.00
Services	5000-5999	30,640.00	150,235.00	488,092.00	324,832.00	396,929.00	511,153.00	511,153.00	511,153.00
Capital Outlay	6000-6599	0.00	17,563.00	26,173.00	(10,260.00)	58,787.00	12,201.00	12,201.00	12,201.00
Other Outgo	7000-7499	0.00	15,732.00	0.00	0.00	0.00	48,368.00	48,368.00	48,368.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,327,452.00	3,700,942.00	4,163,395.00	3,849,988.00	3,793,460.00	3,197,737.00	5,397,735.00	4,197,735.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	7,955.00	(18,417.00)	(7,612.00)	(14,167.00)	(19,163.00)	1,179,340.00	0.00	0.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	7,955.00	(18,417.00)	(7,612.00)	(14,167.00)	(19,163.00)	1,179,340.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,315,740.00	(38,683.00)	(256,356.00)	(218,311.00)	(147,706.00)	(1,759,760.00)	0.00	0.00
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	2,315,740.00	(38,683.00)	(256,356.00)	(218,311.00)	(1,759,760.00)	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	(2,307,785.00)	20,266.00	248,744.00	204,144.00	128,543.00	2,939,100.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(1,600,480.00)	(1,891,620.00)	466,472.00	(724,637.00)	(822,872.00)	4,000,506.00	2,133,381.00	(1,446,061.00)
F. ENDING CASH (A + E)		7,208,757.00	5,317,137.00	5,783,609.00	5,058,972.00	4,236,100.00	8,236,606.00	10,369,987.00	8,923,926.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		8,923,926.00	8,895,925.00	7,449,864.00	7,280,190.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment 8010-8019	3,670,149.00	2,252,089.00	2,252,089.00	3,670,146.00	0.00	0.00	31,213,277.00	31,213,277.00
	Property Taxes 8020-8079	0.00	0.00	1,515,213.00	792,102.00	0.00	0.00	7,273,606.00	7,273,606.00
	Miscellaneous Funds 8080-8099	0.00	0.00	(38,826.00)	(38,826.00)	0.00	0.00	(77,648.00)	(77,648.00)
	Federal Revenue 8100-8299	275,828.00	275,828.00	275,828.00	275,825.00	238,727.00	0.00	2,798,164.00	2,798,164.39
	Other State Revenue 8300-8599	68,169.00	68,169.00	68,169.00	68,168.00	187,236.00	0.00	1,866,743.00	1,866,742.80
	Other Local Revenue 8600-8799	155,588.00	155,588.00	155,588.00	155,584.00	146,218.00	0.00	2,080,628.00	2,080,628.00
	Interfund Transfers In 8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources 8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		4,169,734.00	2,751,674.00	4,228,061.00	4,922,999.00	572,181.00	0.00	45,154,770.00	45,154,770.19
C. DISBURSEMENTS									
	Certificated Salaries 1000-1999	1,844,266.00	1,844,266.00	2,044,266.00	1,218,117.00	0.00	0.00	20,535,821.00	20,535,820.40
	Classified Salaries 2000-2999	629,675.00	629,675.00	629,675.00	342,834.00	0.00	0.00	6,963,691.00	6,963,690.41
	Employee Benefits 3000-3999	781,930.00	781,930.00	781,930.00	781,928.00	0.00	0.00	8,926,191.00	8,926,190.29
	Books and Supplies 4000-4999	370,142.00	370,142.00	370,142.00	370,142.00	0.00	0.00	3,579,912.00	3,579,899.44
	Services 5000-5999	511,153.00	511,153.00	511,153.00	511,147.00	0.00	0.00	4,968,793.00	4,968,804.79
	Capital Outlay 6000-6599	12,201.00	12,201.00	12,201.00	12,196.00	0.00	0.00	177,665.00	177,665.00
	Other Outgo 7000-7499	48,368.00	48,368.00	48,368.00	48,367.00	0.00	0.00	354,307.00	354,307.00
	Interfund Transfers Out 7600-7629	0.00	0.00	0.00	78,721.00	0.00	0.00	278,721.00	278,721.00
	All Other Financing Uses 7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,197,735.00	4,197,735.00	4,397,735.00	3,363,452.00	0.00	0.00	45,785,101.00	45,785,098.33
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury 9111-9199							0.00	
	Accounts Receivable 9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	1,127,936.00	
	Due From Other Funds 9310							0.00	
	Stores 9320							0.00	
	Prepaid Expenditures 9330							0.00	
	Other Current Assets 9340							0.00	
	Deferred Outflows of Resources 9490							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	1,127,936.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable 9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	(105,076.00)	
	Due To Other Funds 9610							0.00	
	Current Loans 9640							0.00	
	Unearned Revenues 9650							0.00	
	Deferred Inflows of Resources 9690							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	(105,076.00)	
<u>Nonoperating</u>									
	Suspense Clearing 9910							0.00	
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	1,233,012.00	
E. NET INCREASE/DECREASE (B - C + D)		(28,001.00)	(1,446,061.00)	(169,674.00)	1,559,547.00	572,181.00	0.00	602,681.00	(630,328.14)
F. ENDING CASH (A + E)		8,895,925.00	7,449,864.00	7,280,190.00	8,839,737.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,411,918.00	



		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		8,839,737.00	8,633,876.00	6,408,299.00	6,932,983.00	6,130,150.00	5,376,444.00	6,907,502.00	9,884,766.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8018	1,456,981.00	1,456,981.00	3,912,167.00	2,622,566.00	2,622,566.00	3,912,167.00	2,622,566.00	2,622,566.00
Property Taxes	8020-8079	0.00	0.00	0.00	30,242.00	0.00	89,409.00	4,735,230.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	241,310.00	241,310.00	241,310.00	241,310.00	241,310.00	241,310.00
Other State Revenue	8300-8599	0.00	0.00	111,891.00	111,891.00	111,891.00	111,891.00	111,891.00	111,891.00
Other Local Revenue	8600-8799	174,815.00	174,815.00	158,478.00	158,478.00	158,478.00	158,478.00	158,478.00	158,478.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,631,796.00	1,631,796.00	4,423,846.00	3,164,487.00	3,134,245.00	4,513,255.00	7,869,475.00	3,134,245.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	645,960.00	1,834,333.00	1,867,244.00	1,938,305.00	1,867,244.00	957,230.00	2,867,244.00	1,867,244.00
Classified Salaries	2000-2999	307,255.00	637,008.00	645,886.00	642,983.00	634,675.00	638,935.00	638,935.00	638,935.00
Employee Benefits	3000-3999	325,725.00	827,315.00	827,315.00	827,315.00	827,315.00	827,315.00	827,315.00	827,315.00
Books and Supplies	4000-4999	167,387.00	167,387.00	167,387.00	167,387.00	167,387.00	167,387.00	167,387.00	167,387.00
Services	5000-5999	391,330.00	391,330.00	391,330.00	391,330.00	391,330.00	391,330.00	391,330.00	391,330.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,837,657.00	3,857,373.00	3,899,162.00	3,967,320.00	3,887,951.00	2,982,197.00	4,892,211.00	3,892,211.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(205,861.00)	(2,225,577.00)	524,684.00	(802,833.00)	(753,706.00)	1,531,058.00	2,977,264.00	(757,966.00)
F. ENDING CASH (A + E)		8,633,876.00	6,408,299.00	6,932,983.00	6,130,150.00	5,376,444.00	6,907,502.00	9,884,766.00	9,126,800.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		9,126,800.00	9,701,552.00	10,527,791.00	10,272,905.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,912,167.00	2,622,566.00	2,622,566.00	3,912,169.00	0.00	0.00	34,298,028.00	34,298,028.00
Property Taxes	8020-8079	43,117.00	1,584,205.00	792,102.00	0.00	0.00	0.00	7,274,305.00	7,274,305.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(78,874.00)	0.00	0.00	(78,874.00)	(78,874.00)
Federal Revenue	8100-8299	241,310.00	241,310.00	241,310.00	97,467.00	232,003.00	0.00	2,501,260.00	2,501,260.00
Other State Revenue	8300-8599	111,891.00	111,891.00	111,891.00	111,891.00	70,438.00	0.00	1,189,348.00	1,189,348.00
Other Local Revenue	8600-8799	158,478.00	158,478.00	158,478.00	158,478.00	146,218.00	0.00	2,080,628.00	2,080,628.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		4,466,963.00	4,718,450.00	3,926,347.00	4,201,131.00	448,659.00	0.00	47,264,695.00	47,264,695.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,867,244.00	1,867,244.00	2,156,266.00	1,367,244.00	0.00	0.00	21,102,802.00	21,102,802.00
Classified Salaries	2000-2999	638,935.00	638,935.00	638,935.00	347,835.00	0.00	0.00	7,049,252.00	7,049,252.00
Employee Benefits	3000-3999	827,315.00	827,315.00	827,315.00	827,316.00	0.00	0.00	9,426,191.00	9,426,191.00
Books and Supplies	4000-4999	167,387.00	167,387.00	167,387.00	167,387.00	0.00	0.00	2,008,644.00	2,008,644.00
Services	5000-5999	391,330.00	391,330.00	391,330.00	412,308.00	0.00	0.00	4,716,938.00	4,716,938.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	354,307.00	0.00	0.00	354,307.00	354,307.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,892,211.00	3,892,211.00	4,181,233.00	3,476,397.00	0.00	0.00	44,658,134.00	44,658,134.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)									
		574,752.00	826,239.00	(254,886.00)	724,734.00	448,659.00	0.00	2,606,561.00	2,606,561.00
F. ENDING CASH (A + E)									
		9,701,552.00	10,527,791.00	10,272,905.00	10,997,639.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								11,446,298.00	

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	38,409,235.00	4.39%	40,095,826.00	1.80%	40,817,589.00
2. Federal Revenues	8100-8299	6,724.00	0.00%	6,724.00	0.00%	6,724.00
3. Other State Revenues	8300-8599	759,568.80	2.40%	777,798.00	0.00%	777,798.00
4. Other Local Revenues	8600-8799	155,500.00	0.00%	155,500.00	0.00%	155,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,464,651.80)	7.73%	(6,964,652.00)	7.18%	(7,464,652.00)
6. Total (Sum lines A1 thru A5c)		32,866,376.00	3.67%	34,071,196.00	0.65%	34,292,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,599,891.00		17,104,745.00
b. Step & Column Adjustment				264,854.00		264,854.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				240,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,599,891.00	3.04%	17,104,745.00	1.55%	17,369,599.00
2. Classified Salaries						
a. Base Salaries				4,249,260.41		4,301,452.41
b. Step & Column Adjustment				52,192.00		52,192.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,249,260.41	1.23%	4,301,452.41	1.21%	4,353,644.41
3. Employee Benefits	3000-3999	6,715,675.44	9.68%	7,365,655.00	4.13%	7,669,866.00
4. Books and Supplies	4000-4999	1,540,008.00	-27.80%	1,111,845.00	0.00%	1,111,845.00
5. Services and Other Operating Expenditures	5000-5999	3,391,332.09	0.00%	3,391,332.00	0.00%	3,391,333.00
6. Capital Outlay	6000-6999	49,085.00	0.00%	49,085.00	0.00%	49,085.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,050.00	23.76%	6,250.00	0.00%	6,250.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(141,945.00)	0.00%	(141,945.00)	0.00%	(141,945.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	278,721.00	0.00%	278,721.00	0.00%	278,721.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,687,077.94	2.39%	33,467,140.41	1.86%	34,088,398.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		179,298.06		604,055.59		204,560.59
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,034,986.22		5,214,284.28		5,818,339.87
2. Ending Fund Balance (Sum lines C and D1)		5,214,284.28		5,818,339.87		6,022,900.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	92,744.06		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	828,657.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,375,307.00		1,403,728.00
2. Unassigned/Unappropriated	9790	4,292,883.22		4,443,032.87		4,619,172.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,214,284.28		5,818,339.87		6,022,900.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,375,307.00		1,403,728.00
c. Unassigned/Unappropriated	9790	4,292,883.22		4,443,032.87		4,619,172.46
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		1,283,508.92		1,283,508.92
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,292,883.22		7,101,848.79		7,306,409.38
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached narrative for assumptions.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,791,440.39	0.00%	2,791,441.00	0.00%	2,791,441.00
3. Other State Revenues	8300-8599	1,107,174.00	-59.31%	450,549.00	-0.02%	450,459.00
4. Other Local Revenues	8600-8799	1,925,128.00	0.00%	1,925,128.00	0.00%	1,925,128.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,464,652.00	7.73%	6,964,652.00	7.18%	7,464,652.00
6. Total (Sum lines A1 thru A5c)		12,288,394.39	-1.27%	12,131,770.00	4.12%	12,611,680.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,935,929.40		3,998,056.40
b. Step & Column Adjustment				62,127.00		62,127.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,935,929.40	1.58%	3,998,056.40	1.55%	4,060,183.40
2. Classified Salaries						
a. Base Salaries				2,714,430.00		2,858,559.00
b. Step & Column Adjustment				33,369.00		33,369.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				110,760.00		110,760.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,714,430.00	5.31%	2,858,559.00	5.04%	3,002,688.00
3. Employee Benefits	3000-3999	2,210,514.85	17.59%	2,599,264.00	4.61%	2,719,103.00
4. Books and Supplies	4000-4999	2,039,891.44	-54.05%	937,360.00	0.00%	937,360.00
5. Services and Other Operating Expenditures	5000-5999	1,577,472.70	-13.57%	1,363,392.00	0.00%	1,363,392.00
6. Capital Outlay	6000-6999	128,580.00	0.00%	128,580.00	0.00%	128,580.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	420,000.00	0.00%	420,000.00	0.00%	420,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	71,202.00	0.00%	71,202.00	0.00%	71,202.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,098,020.39	-5.51%	12,376,413.40	2.63%	12,702,508.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(809,626.00)		(744,643.40)		(70,828.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,043,562.83		1,233,936.83		989,293.43
2. Ending Fund Balance (Sum lines C and D1)		1,233,936.83		989,293.43		918,465.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,233,936.83		989,293.43		918,465.03
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,233,936.83		989,293.43		918,465.03

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached narrative for assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	38,409,235.00	4.39%	40,095,826.00	1.80%	40,817,589.00
2. Federal Revenues	8100-8299	2,798,164.39	0.00%	2,798,165.00	0.00%	2,798,165.00
3. Other State Revenues	8300-8599	1,866,742.80	-34.20%	1,228,347.00	-0.01%	1,228,257.00
4. Other Local Revenues	8600-8799	2,080,628.00	0.00%	2,080,628.00	0.00%	2,080,628.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.20	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		45,154,770.39	2.32%	46,202,966.00	1.56%	46,924,639.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,535,820.40		21,102,801.40
b. Step & Column Adjustment				326,981.00		326,981.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				240,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,535,820.40	2.76%	21,102,801.40	1.55%	21,429,782.40
2. Classified Salaries						
a. Base Salaries				6,963,690.41		7,160,011.41
b. Step & Column Adjustment				85,561.00		85,561.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				110,760.00		110,760.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,963,690.41	2.82%	7,160,011.41	2.74%	7,356,332.41
3. Employee Benefits	3000-3999	8,926,190.29	11.64%	9,964,919.00	4.26%	10,388,969.00
4. Books and Supplies	4000-4999	3,579,899.44	-42.76%	2,049,205.00	0.00%	2,049,205.00
5. Services and Other Operating Expenditures	5000-5999	4,968,804.79	-4.31%	4,754,724.00	0.00%	4,754,725.00
6. Capital Outlay	6000-6999	177,665.00	0.00%	177,665.00	0.00%	177,665.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	425,050.00	0.28%	426,250.00	0.00%	426,250.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(70,743.00)	0.00%	(70,743.00)	0.00%	(70,743.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	278,721.00	0.00%	278,721.00	0.00%	278,721.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,785,098.13	0.13%	45,843,553.81	2.07%	46,790,906.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(630,327.94)		359,412.19		133,732.19
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,078,549.05		6,448,221.11		6,807,633.30
2. Ending Fund Balance (Sum lines C and D1)		6,448,221.11		6,807,633.30		6,941,365.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	92,744.06		0.00		0.00
b. Restricted	9740	1,233,936.83		989,293.43		918,465.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	828,657.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,375,307.00		1,403,728.00
2. Unassigned/Unappropriated	9790	4,292,883.22		4,443,032.87		4,619,172.46
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,448,221.11		6,807,633.30		6,941,365.49

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,375,307.00		1,403,728.00
c. Unassigned/Unappropriated	9790	4,292,883.22		4,443,032.87		4,619,172.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		1,283,508.92		1,283,508.92
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,292,883.22		7,101,848.79		7,306,409.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.38%		15.49%		15.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		4,210.06		4,255.54		4,255.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,785,098.33		45,843,553.81		46,790,906.81
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		45,785,098.33		45,843,553.81		46,790,906.81
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,373,552.95		1,375,306.61		1,403,727.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,373,552.95		1,375,306.61		1,403,727.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	4,269.00	4,238.58	
	Charter School		0.00	
	Total ADA	4,269.00	4,238.58	-0.7%
1st Subsequent Year (2017-18)	District Regular	4,286.09	4,210.06	
	Charter School			
	Total ADA	4,286.09	4,210.06	-1.8%
2nd Subsequent Year (2018-19)	District Regular	4,286.09	4,210.06	
	Charter School			
	Total ADA	4,286.09	4,210.06	-1.8%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Note: The Adopted Budget lists 4286.09 funded ADA for years 2017-18 and 2018-19. This figure includes NPS, CDS, and COE operated programs. The figures above reflect the estimated funded ADA that should have been used based on the FCMAT calculator. The correct figure was used for 2016-17.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)	District Regular	4,514	4,429	
	Charter School			
	Total Enrollment	4,514	4,429	-1.9%
1st Subsequent Year (2017-18)	District Regular	4,575	4,429	
	Charter School			
	Total Enrollment	4,575	4,429	-3.2%
2nd Subsequent Year (2018-19)	District Regular	4,583	4,429	
	Charter School			
	Total Enrollment	4,583	4,429	-3.4%

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At budget adoption, trends indicated increasing enrollment; however, our enrollment instead declined.

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3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	4,400	4,637	94.9%
Second Prior Year (2014-15)			
District Regular	4,212	4,533	
Charter School			
Total ADA/Enrollment	4,212	4,533	92.9%
First Prior Year (2015-16)			
District Regular	4,247	4,464	
Charter School	0	4,464	
Total ADA/Enrollment	4,247	8,928	47.6%
		Historical Average Ratio:	78.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			79.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	4,210	4,429		
Charter School	0			
Total ADA/Enrollment	4,210	4,429	95.1%	Not Met
1st Subsequent Year (2017-18)				
District Regular	4,210	4,429		
Charter School				
Total ADA/Enrollment	4,210	4,429	95.1%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	4,210	4,429		
Charter School				
Total ADA/Enrollment	4,210	4,429	95.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district's typical ADA to enrollment ratio is 95% as it was in 2013/14 and 2015/16. Estimates for this year and out years reflect the typical ratio.

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4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	38,746,773.00		
1st Subsequent Year (2017-18)	40,631,026.00	40,095,826.00	-1.3%	Met
2nd Subsequent Year (2018-19)	41,303,072.00	40,817,589.00	-1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	22,710,856.81	26,151,497.48	86.8%
Second Prior Year (2014-15)	23,573,461.00	27,333,692.17	86.2%
First Prior Year (2015-16)	25,223,056.61	30,208,506.08	83.5%
Historical Average Ratio:			85.5%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	27,564,826.85	32,408,356.94	85.1%	Met
1st Subsequent Year (2017-18)	28,771,852.41	33,188,419.41	86.7%	Met
2nd Subsequent Year (2018-19)	29,393,109.41	33,809,677.41	86.9%	Met

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

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

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

Explanation:
(required if NOT met)

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6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	2,507,984.00	2,798,164.39	11.6%	Yes
1st Subsequent Year (2017-18)	2,501,260.00	2,798,165.00	11.9%	Yes
2nd Subsequent Year (2018-19)	2,501,260.00	2,798,165.00	11.9%	Yes

Explanation:
(required if Yes)

First Interim revenues are based on additional grants being obtained and higher than expected revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	1,517,508.00	1,866,742.80	23.0%	Yes
1st Subsequent Year (2017-18)	1,189,348.00	1,228,347.00	3.3%	No
2nd Subsequent Year (2018-19)	1,189,348.00	1,228,257.00	3.3%	No

Explanation:
(required if Yes)

First Interim increases are based on additional grants being obtained and higher than budgeted revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	2,080,628.00	2,080,628.00	0.0%	No
1st Subsequent Year (2017-18)	2,080,628.00	2,080,628.00	0.0%	No
2nd Subsequent Year (2018-19)	2,080,628.00	2,080,628.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	1,985,644.00	3,579,899.44	80.3%	Yes
1st Subsequent Year (2017-18)	2,008,644.00	2,049,205.00	2.0%	No
2nd Subsequent Year (2018-19)	2,008,644.00	2,049,205.00	2.0%	No

Explanation:
(required if Yes)

Budget year projections do not include the use of one-time funds which are included in First Interim figures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	4,757,438.00	4,968,804.79	4.4%	No
1st Subsequent Year (2017-18)	4,716,938.00	4,754,724.00	0.8%	No
2nd Subsequent Year (2018-19)	4,716,938.00	4,754,725.00	0.8%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	6,106,120.00	6,745,535.19	10.5%	Not Met
1st Subsequent Year (2017-18)	5,771,236.00	6,107,140.00	5.8%	Not Met
2nd Subsequent Year (2018-19)	5,771,236.00	6,107,050.00	5.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	6,743,082.00	8,548,704.23	26.8%	Not Met
1st Subsequent Year (2017-18)	6,725,582.00	6,803,929.00	1.2%	Met
2nd Subsequent Year (2018-19)	6,725,582.00	6,803,930.00	1.2%	Met

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

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

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

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

First Interim revenues are based on additional grants being obtained and higher than expected revenue.

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

First Interim increases are based on additional grants being obtained and higher than budgeted revenue.

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

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

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

Budget year projections do not include the use of one-time funds which are included in First Interim figures.

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	810,000.00	1,285,100.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		1,285,100.00	

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

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

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

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8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.4%	15.5%	15.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	5.2%	5.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2016-17)	179,298.06	32,687,077.94	N/A	Met
1st Subsequent Year (2017-18)	604,055.59	33,467,140.41	N/A	Met
2nd Subsequent Year (2018-19)	204,560.59	34,088,398.41	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)	6,448,221.11		Met
1st Subsequent Year (2017-18)	6,807,633.30		Met
2nd Subsequent Year (2018-19)	6,941,365.49		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)	8,839,737.00		Met

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

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

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

Explanation:
(required if NOT met)

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10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	4,210	4,210	4,210
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	45,785,098.33	45,843,553.81	46,790,906.81
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,785,098.33	45,843,553.81	46,790,906.81
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,373,552.95	1,375,306.61	1,403,727.20
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,373,552.95	1,375,306.61	1,403,727.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	1,375,307.00	1,403,728.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,292,883.22	4,443,032.87	4,619,172.46
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	1,283,508.92	1,283,508.92
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,292,883.22	7,101,848.79	7,306,409.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.38%	15.49%	15.62%
District's Reserve Standard (Section 10B, Line 7):	1,373,552.95	1,375,306.81	1,403,727.20
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(6,471,082.80)	(6,464,651.80)	-0.1%	(6,431.00)	Met
1st Subsequent Year (2017-18)	(7,121,143.00)	(6,984,652.00)	-2.2%	(156,491.00)	Met
2nd Subsequent Year (2018-19)	(7,554,920.00)	(7,464,652.00)	-1.2%	(90,268.00)	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	294,114.00	278,721.00	-5.2%	(15,393.00)	Met
1st Subsequent Year (2017-18)	294,114.00	278,721.00	-5.2%	(15,393.00)	Met
2nd Subsequent Year (2018-19)	294,114.00	278,721.00	-5.2%	(15,393.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	8,495,149.00	8,495,149.00
b. OPEB unfunded actuarial accrued liability (UAAL)	8,495,149.00	8,495,149.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	August 2015	August 2015

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	1,123,158.00	1,123,158.00
1st Subsequent Year (2017-18)	1,145,619.00	1,145,619.00
2nd Subsequent Year (2018-19)	1,168,531.00	1,168,531.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	19,500.00	19,500.00
1st Subsequent Year (2017-18)	30,000.00	30,000.00
2nd Subsequent Year (2018-19)	35,000.00	35,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	150,000.00	150,000.00
1st Subsequent Year (2017-18)	185,000.00	185,000.00
2nd Subsequent Year (2018-19)	210,000.00	210,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	45	42
1st Subsequent Year (2017-18)	48	48
2nd Subsequent Year (2018-19)	50	50

4. Comments:

106

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

b. Amount contributed (funded) for self-insurance programs
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	228.5	233.4	237.0	238.0

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

108

Negotiations Not Settled

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

197,447

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	196.0	187.1	187.1	187.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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



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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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



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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	25.0	23.6	24.0	24.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

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

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

Fund 25 will have a negative balance with Fund 17 reserving funds to cover the shortfall.

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is enrollment decreasing in both the prior and current fiscal years?

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lisa Coronado Telephone: (916) 338-6302
Title: Director of Fiscal Services E-mail: coronado@centerusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

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

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First Interim
2016-17 Projected Totals
Technical Review Checks

Center Joint Unified

Sacramento 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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively effect the criteria and standards.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	1400	-45,305.00

Explanation:Salaries, taxes, and benefits will be examined before Second Interim to determine if budgets can be reduced, cash transfers need to be made, or a contribution will be needed.

Total of negative resource balances for Fund 01 -45,305.00

25	7710	-1,272,479.65
----	------	---------------

Explanation:The negative fund balance is due to past, properly made, payments for COP's. Future community developer fees will bring in funds necessary to clear the deficit. in the meantime, Fund 17 is reserving funds to cover the shortfall.

Total of negative resource balances for Fund 25 -1,272,479.65

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	-45,305.00

Explanation:See the above explanation.

25	0000	8660	-2,500.00
----	------	------	-----------

Explanation:The negative fund balance is generating negative interest.

25	7710	9790	-1,272,479.65
----	------	------	---------------

Explanation:This entry pays back the unearned planning hardship dollars to OPSC.

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

LEA: **Center Joint Unified**
 District

73973 5 digit District code or 7 digit School code (from the CDS code)
 Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)
2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: **Center JUSD First Interim 10.31.16** Projection Date:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.85%	1.02%	0.00%	1.11%	2.42%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		12.00169574%	30.16016166%	52.55761597%	54.18%	72.99%	40.36%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.75%	28.06%	53.08%	49.08%	72.99%	40.36%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,921.15	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.12293943%	26.76692016%	25.71753613%	25.0000%	23.0000%	11.0000%

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2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,083	\$	7,162	\$	7,335
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,189	\$	7,269	\$	7,445
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,403	\$	7,485	\$	7,666
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,578	\$	8,673	\$	8,883

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	737	\$	737	\$	745	\$	763
Grades 9-12	\$	219	\$	221	\$	223	\$	223	\$	225	\$	231

Supplemental Grant

20.00% **20.00%** **20.00%** **20.00%** **20.00%** **20.00%**

Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,564	\$	1,581	\$	1,620
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,438	\$	1,454	\$	1,489
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,481	\$	1,497	\$	1,533
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,760	\$	1,780	\$	1,823

Concentration Grant (>55% population)

50.00% **50.00%** **50.00%** **50.00%** **50.00%** **50.00%**

Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,910	\$	3,954	\$	4,049
Grades 4-6	\$	3,528	\$	3,558	\$	3,595	\$	3,595	\$	3,635	\$	3,723
Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,702	\$	3,743	\$	3,833
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,401	\$	4,449	\$	4,557

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Created by:

Email:

Phone:

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LEA: Center Joint Unified
District

Projection Title: 12/06/16

	<u>2019-20</u>	<u>2020-21</u>
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>	2.67%	
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	73.98%	
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>	73.98%	
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	0.0000%	0.0000%

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PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants			
Grades TK-3	\$	7,531	\$ 7,531
Grades 4-6	\$	7,644	\$ 7,644
Grades 7-8	\$	7,871	\$ 7,871
Grades 9-12	\$	9,120	\$ 9,120
Grade Span Adjustment			
Grades TK-3	\$	783	\$ 783
Grades 9-12	\$	237	\$ 237
Supplemental Grant			
		20.00%	20.00%
Grades TK-3	\$	1,663	\$ 1,663
Grades 4-6	\$	1,529	\$ 1,529
Grades 7-8	\$	1,574	\$ 1,574
Grades 9-12	\$	1,871	\$ 1,871
Concentration Grant (>55% population)			
		50.00%	50.00%
Grades TK-3	\$	4,157	\$ 4,157
Grades 4-6	\$	3,822	\$ 3,822
Grades 7-8	\$	3,936	\$ 3,936
Grades 9-12	\$	4,679	\$ 4,679

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF
NSS #2	LCFF	LCFF
NSS #3	LCFF	LCFF
NSS #4	LCFF	LCFF
NSS #5	LCFF	LCFF

Created by:

Email:

Phone:

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2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	4,498.35		4,498.35
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	4,498.35	-	4,498.35
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,693.46		\$ 6,693.46
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.29		\$ 14.29
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,707.75	\$ -	\$ 6,707.75
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 298,573		\$ 298,573
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 44,563		\$ 44,563
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 254,010	\$ -	\$ 254,010
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 5,213.80		\$ 5,213.80
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 56.47		\$ 56.47
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,270.27		\$ 5,270.27
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	N/A Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficited)	\$ 305.60		\$ 305.60
			\$ -		\$ -
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 23,707,507		\$ 23,707,507
E-2	Sch District Revenue Limit	Local Revenue	\$ 4,299,885		\$ 4,299,885
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					19,407,622

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2012-13 CHARTER SCHOOL DATA

Charter School per ADA calculations

2012-13 Elements					
B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$ -		\$ -
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$ -		

2012-13 Calculated Floor Rates					
B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$ -	\$ -	\$ -
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$ -		\$ -
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$ -		\$ -

Other Calculated Rates per ADA					
B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$ -	\$ -	\$ -

Historical information for Charter Schools in existence in 2012-13

B-5 EHS	Charter Block Grant (COE,	Adjusted Total			
B-3 COE	EHS & SBC)	In Lieu of Property Taxes	-		-
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes	-		-

State Aid for Charter General Purpose Block Grant

BASIC AID DISTRICTS FAIR SHARE			8.92%	
CDE Schedule Re-Certified June 2013			2011-12 Fair Share taken in 2012-13	\$ -
2013-14 Exhibit: 2012-13 Cat Program Entitle.				
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)		\$ -
2012-13 Cat Program Entitl.			Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)	
A-51	Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]		.

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STATE FUNDING INCORPORATED INTO LCFF

Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

12/6/16

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit Title 2012-13 Deficited

2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)

A-1	Remedial Program	86,833
A-2	Retained and Recommended for Retention	3,581
A-3	Low STAR Score and At Risk of Retention	24,686
A-4	Core Academic Program	83,392
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	165,741
A-8	Pupil Transportation	270,028
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	38,259
A-11	Economic Impact Aid	555,201
A-12	Math and Reading Professional Development	22,046
A-13	Math and Reading Professional Development - English Learners	19,039
A-14	Administrator Training Program	-
A-15	Adult Education	81,978
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	193,221
A-19	Instructional Materials Fund Realignment Program	296,997
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	20,649
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	49,123
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	17,906
A-29	School Safety and Violence Prevention	69,551
A-30	Class Size Reduction Grade 9	127,409
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	134,936
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	146,822
A-37	Targeted Instructional Improvement Block Grant	231,213
A-38	School and Library Improvement Block Grant	316,915
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	76,258
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	2,518
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	659,736
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS	

Total Categorical Program Funding incorporated into LCFF

3,694,038

Total Categorical Program Funding before Section 12.42 reduction

Categorical funding per ADA incorporated into ERT

District

Charter

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STATE FUNDING INCORPORATED INTO LCFF

Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

12/6/16

TOTAL STATE AID	23,101,660	-
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)	27,401,545	-
TOTAL ENTITLEMENT PER ADA	6,091	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA	1.57%	0.85%	1.02%	0.00%	1.11%	2.42%
GAP Funding rate	12.00%	30.16%	52.56%	54.18%	72.99%	40.36%
Estimated Property Taxes (with RDA)	A-6 4,820,033	5,262,807	6,318,167	7,274,305	7,274,305	7,274,305
Less In-Lieu transfer	\$ (153,324)	\$ (116,690)	\$ (83,961)	\$ (78,354)	\$ (78,874)	\$ (78,874)
Total Local Revenue	\$ 4,666,709	\$ 5,146,117	\$ 6,234,206	\$ 7,195,951	\$ 7,195,431	\$ 7,195,431
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
District Enrollment	A-1 / A-3 4,485	4,425	4,464	4,429	4,429	4,429
COE Enrollment	A-2 / A-4 41	41	42	42	42	42
Total Enrollment	4,526	4,466	4,506	4,471	4,471	4,471
District Unduplicated Pupil Count	B-1 / B-3 2,895	2,801	2,875	2,909	2,909	2,909
COE Unduplicated Pupil Count	B-2 / B-4 22	24	25	25	25	25
Total Unduplicated Pupil Count	2,917	2,825	2,900	2,934	2,934	2,934
	1-yr	2-yr	3-yr	3-yr rolling	3-yr rolling	3-yr rolling
	percentage	percentage	percentage	percentage	percentage	percentage
Single Year Unduplicated Pupil Percentage	64.45%	63.26%	64.36%	65.62%	65.62%	65.62%
Unduplicated Pupil Percentage (%)	64.45%	63.86%	64.02%	64.41%	65.20%	65.62%

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter **ONLY** the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	B-1	1,356.19	1,338.91	1,308.83	1,276.64	1,285.32	1,285.32	1,285.32
Grades 4-6	B-2	1,000.08	990.23	978.73	1,017.13	975.56	975.56	975.56
Grades 7-8	B-3	665.49	637.78	660.88	631.69	604.46	604.46	604.46
Grades 9-12	B-4	1,358.13	1,291.41	1,263.50	1,313.12	1,344.72	1,344.72	1,344.72
Ungraded (enter here OR in spans above)		-	-	-	-	-	-	-

NPS, NPS-LCI, CDS:

TK-3	E-1	1.08	2.14	1.02	1.02	1.02	1.02
4-6	E-2	1.77	1.66	1.21	1.21	1.21	1.21
7-8	E-3	0.41	1.49	0.58	0.58	0.58	0.58
9-12	E-4	9.93	6.79	5.53	5.53	5.53	5.53

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	8.42	3.90	3.88	3.88	3.88	3.88
4-6	E-7 & E-12	4.42	9.14	6.24	6.24	6.24	6.24
7-8	E-8 & E-13	10.30	9.08	10.82	10.82	10.82	10.82
9-12	E-9 & E-14	14.99	15.82	16.20	16.20	16.20	16.20

TOTAL		4,309.65	4,261.96	4,284.06	4,255.54	4,255.54	4,255.54
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RATIO: District ADA to Enrollment	0.95	0.95	0.95	0.95	0.95	0.95
RATIO: Combined ADA to Enrollment	0.95	0.95	0.95	0.95	0.95	0.95

CHARTER ADA ADJUSTMENT

ADA transfer: Student from District to Charter (cross fiscal year)	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	A-6	-	-	-	-	-
Grades 4-6	A-7	-	-	-	-	-
Grades 7-8	A-8	-	-	-	-	-
Grades 9-12	A-9	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-	-	-	-
Grades 4-6	A-12	-	-	-	-	-
Grades 7-8	A-13	-	-	-	-	-
Grades 9-12	A-14	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-	-	-
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

Grade Span	2013-14		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2012-13 P2	2013-14 P2				
Grades TK-3	1,356.19	1,338.91	-	9.50	-	1,365.69
Grades 4-6	1,000.08	990.23	-	6.19	-	1,006.27
Grades 7-8	665.49	637.78	-	10.71	-	676.20
Grades 9-12	1,358.13	1,291.41	-	24.92	-	1,383.05
Ungraded	-	-	-	-	-	-
SUBTOTAL	4,379.89	4,258.33				
		(121.56)				
Declining or Increasing ADA		Decline				
NSS	-	-	-	-	-	-
TOTAL ADA	4,379.89	4,258.33	-	51.32	-	4,431.21

Grade Span	2014-15		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2013-14 P2	2014-15 P2			
Grades TK-3	1,338.91	1,308.83	-	6.04	1,344.95
Grades 4-6	990.23	978.73	-	10.80	1,001.03
Grades 7-8	637.78	660.88	-	10.57	648.35
Grades 9-12	1,291.41	1,263.50	-	22.61	1,314.02
SUBTOTAL	4,258.33	4,211.94			
		(46.39)			
Declining or Increasing ADA		Decline			
NSS	-	-	-	-	-
TOTAL ADA	4,258.33	4,211.94	-	50.02	4,308.35

Grade Span	2015-16		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2014-15 P2	2015-16 P2			
Grades TK-3	1,308.83	1,276.64	-	4.90	1,281.54
Grades 4-6	978.73	1,017.13	-	7.45	1,024.58
Grades 7-8	660.88	631.69	-	11.40	643.09
Grades 9-12	1,263.50	1,313.12	-	21.73	1,334.85
SUBTOTAL	4,211.94	4,238.58			
		26.64			
Declining or Increasing ADA		Increase			
NSS	-	-	-	-	-
TOTAL ADA	4,211.94	4,238.58	-	45.48	4,284.06

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,276.64	1,285.32	-	4.90	1,281.54
Grades 4-6	1,017.13	975.56	-	7.45	1,024.58
Grades 7-8	631.69	604.46	-	11.40	643.09
Grades 9-12	1,313.12	1,344.72	-	21.73	1,334.85
SUBTOTAL	4,238.58	4,210.06			
		(28.52)			
Declining or Increasing ADA NSS		Decline			
TOTAL ADA	4,238.58	4,210.06	-	45.48	4,284.06

2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,285.32	1,285.32	-	4.90	1,290.22
Grades 4-6	975.56	975.56	-	7.45	983.01
Grades 7-8	604.46	604.46	-	11.40	615.86
Grades 9-12	1,344.72	1,344.72	-	21.73	1,366.45
SUBTOTAL	4,210.06	4,210.06			
Declining or Increasing ADA NSS		No Change			
TOTAL ADA	4,210.06	4,210.06	-	45.48	4,255.54

Charter School Data Elements required to calculate the LCFF
Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA	1.57%	0.85%	1.02%	0.00%	1.11%	2.42%
GAP Funding rate	12.00%	30.16%	52.56%	54.18%	72.99%	40.36%
In-Lieu of Property Tax	F-6	112,940	83,872	82,966	82,966	82,966
Statewide 90th percentile rate	12,921	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	A-1, A-2, A-3	-	108	59	49	49	49
Unduplicated Pupil Count	B-1, B-2, B-3	-	63	40	32	32	32
		<i>1-yr</i>	<i>2-yr</i>	<i>3-yr</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>
Single Year Unduplicated Pupil Percentage		<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>
Unduplicated Pupil Percentage (%)		0.00%	58.33%	67.80%	65.31%	65.31%	65.31%
		0.00%	58.33%	60.36%	62.50%	66.24%	65.31%
			<i>Alternate</i>	<i>Alternate</i>			

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the inform district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Unduplicated Pupil Percentage (%)	D-3 / H-3	0.00%	63.29%	67.80%	65.30%	65.30%	65.30%
Unduplicated Pupil Percentage: Supplemental Grant		0.00%	58.33%	60.36%	62.50%	66.24%	65.31%
Unduplicated Pupil Percentage: Concentration Grant		0.00%	58.33%	60.36%	62.50%	65.30%	65.30%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note Charter School ADA is always funded on Current Year

		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	B-1	-	-	-	-	-	-
Grades 4-6	B-2	-	-	-	-	-	-
Grades 7-8	B-3	-	24.55	14.14	16.78	16.78	16.78
Grades 9-12	B-4	-	73.15	43.56	29.86	29.86	29.86
SUBTOTAL ADA		-	97.70	57.70	46.64	46.64	46.64
RATIO: ADA to Enrollment		-	0.90	0.98	0.95	0.95	0.95

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School District Data Elements required to calculate the LCFF
for 2013-14 through 2015-16

Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

TK-3 Class Size Average - Adequate Progress Determination

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Target class size		24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise					
Current		12.00%	30.16%	52.56%	54.18%	72.99%	40.36%
May Revise		11.75%	28.06%	53.08%	49.08%	72.99%	40.36%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

1 TK-3 Class Size - Progress toward target

Dudley							
Average Class Size	30.56	29.5	27.25	24.5	24	24	24
Prior year target		30.56	30.00	28.50	26.00	25.00	24.50
Distance to target		6.56	6.00	4.50	2.00	1.00	0.50
Required progress		0.77	1.68	2.39	0.98	0.73	0.20
Max Class Size to make progress		30.00	28.50	26.00	25.00	24.50	24.50
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

2 TK-3 Class Size - Progress toward target

North Country							
Average Class Size	31.67	27	24	24	24	24	24
Prior year target		31.67	31.00	29.00	26.50	25.50	24.50
Distance to target		7.67	7.00	5.00	2.50	1.50	0.50
Required progress		0.90	1.96	2.65	1.23	1.09	0.20
Max Class Size to make progress		31.00	29.00	26.50	25.50	24.50	24.50
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

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3 TK-3 Class Size - Progress toward target

Oak Hill

Average Class Size	31.09	29	26.5	24	24	24	24
Prior year target		31.09	30.50	28.50	26.00	25.00	24.50
Distance to target		7.09	6.50	4.50	2.00	1.00	0.50
Required progress		0.83	1.82	2.39	0.98	0.73	0.20
Max Class Size to make progress		30.50	28.50	26.00	25.00	24.50	24.50
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

4 TK-3 Class Size - Progress toward target

Spinell

Average Class Size	28.36	25	24.5	24	24	24	24
Prior year target		28.36	28.00	27.00	25.50	25.00	24.50
Distance to target		4.36	4.00	3.00	1.50	1.00	0.50
Required progress		0.51	1.12	1.59	0.74	0.73	0.20
Max Class Size to make progress		28.00	27.00	25.50	25.00	24.50	24.50
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

5 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

6 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

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7 TK-3 Class Size - Progress toward target

School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

8 TK-3 Class Size - Progress toward target

School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

9 TK-3 Class Size - Progress toward target

School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

10 TK-3 Class Size - Progress toward target

School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

11 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

12 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

13 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

14 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

15 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

16 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

17 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

18 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

19 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES						

20 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES						

21 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES						

22 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES						

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23 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

24 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

25 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

26 TK-3 Class Size - Progress toward target							
School Site							
Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

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27 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

28 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

29 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

30 TK-3 Class Size - Progress toward target

School Site

Average Class Size							
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES

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CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property taxes per ADA x Charter ADA
- 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property tax is calculated on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16	2011
Local Property Taxes	\$ 4,820,033	\$ 5,262,807	\$ 6,318,167	\$ 7,274,305
Less: RDA incl. in Prop. Taxes	\$ 114	\$ 349	\$ 349	\$ 349
Local Property Taxes less RDA	\$ 4,819,919	\$ 5,262,458	\$ 6,317,818	\$ 6,923,956
District LCFF ADA	4,431.21	4,308.35	4,284.06	4,284.06
Total Charter LCFF ADA	145.59	97.70	57.70	46.65
Total LCFF ADA	4,576.80	4,406.05	4,341.76	4,330.11
Property Taxes per ADA	\$ 1,053.12	\$ 1,194.37	\$ 1,455.13	\$ 1,629.11
Total Funded by Property Taxes per ADA		\$ 116,690	\$ 83,961	\$ 61,665
Total Funded by LCFF Funding per ADA				
0 Certified In-Lieu Taxes	153,324			
0 Alternative Calculation Tool				
District In-Lieu of Property Tax Transfer	\$ 153,324	\$ 116,690	\$ 83,961	\$ 61,665

1 Global Youth		\$ 116,690	\$ 83,961	\$ 61,665
1. Property taxes per ADA x Charter ADA				
ADA		97.70	57.70	46.65
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	
Grades K-3				
Grades 4-6				
Grades 7-8	24.55	14.14	16.78	
Grades 9-12	73.15	43.56	29.86	
In-Lieu of Property Tax limit at Target		\$ 817,185	\$ 488,050	\$ 306,665
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District	97.70	57.70	46.65	
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition		\$ -	\$ -	\$ -

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Center Joint Unified (73973) - Center JUSD First Interim 10.31.16							v17.2b
LOCAL CONTROL FUNDING FORMULA							2013-14
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment				64.45%	COLA 64.45%	1.570% 2013-14	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	1,365.69	6,952	724	989	363	12,329,623	
Grades 4-6	1,006.27	7,056		910	333	8,350,949	
Grades 7-8	676.20	7,266		937	343	5,778,742	
Grades 9-12	1,383.05	8,419	219	1,113	408	14,051,212	
Subtract NSS	-	-	-	-	-	-	
NSS Allowance							
TOTAL BASE	4,431.21	33,151,685	1,291,648	4,439,745	1,627,447	40,510,525	
Targeted Instructional Improvement Block Grant						231,213	
Home-to-School Transportation						270,028	
Small School District Bus Replacement Program						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						41,011,766	
ECONOMIC RECOVERY TARGET PAYMENT					1/8	-	
CALCULATE LCFF FLOOR							
				12-13 Rate	13-14 ADA		
Current year Funded ADA times Base per ADA				5,213.80	4,431.21	23,103,443	
Current year Funded ADA times Other RL per ADA				56.47	4,431.21	250,230	
Necessary Small School Allowance at 12-13 rates						-	
2012-13 Categoricals						3,694,038	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	
Less Fair Share Reduction						-	
Non-CDE certified New Charter: District PY rate * CY ADA						-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						27,047,711	

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Center Joint Unified (73973) - Center JUSD First Interim 10.31.16

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.7669%	25.7175%	25.0000%	23.0000%	11.0000%
Education Protection Account (EPA)	<i>Certified*</i> 2012-13	<i>Certified*</i> 2013-14	<i>Certified*</i> 2014-15	<i>Certified*</i> 2015-16	2016-17	2017-18	2018-19
Calculation of EPA Entitlement							
Adjusted Total Revenue Limit					22,578,153	22,427,844	22,427,844
Current Year Adjusted NSS Allowance					-	-	-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor		23,315,411	22,688,249	22,578,153	22,578,153	22,427,844	22,427,844
(B) Property Taxes/In-Lieu		4,969,250	4,930,132	6,232,827	7,195,951	7,195,431	7,195,431
(C) ADA Used for EPA Minimum		4,423.95	4,305	4,284	4,284.06	4,255.54	4,255.54
(D) Gross State Aid for Purposes of EPA (A - B; if<0, then 0)		18,346,161	17,758,117	16,345,326	15,382,202	15,232,413	15,232,413
(E) Proportionate Share* (A * %)		4,903,621	6,049,524	5,806,545	5,644,538	5,158,404	2,467,063
(F) Minimum EPA (C x \$200)		884,790	860,990	856,812	856,812	851,108	851,108
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.		4,903,621	6,049,524	5,806,545	5,644,538	5,158,404	2,467,063
(H) P-2 Entitlement: (Greater of F or G)	5,056,421	4,903,621	6,049,524	5,806,545	5,644,538	5,158,404	2,467,063
(I) PY Adjustment: Change in Entitlement from P-2 to Annual <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	44,606 5,101,027	29,361 4,932,982	28,218 6,077,742	- 5,806,545	- 5,644,538	- 5,158,404	- 2,467,063
(J) P2 Entitlement Net of PY Adjustment	5,056,421	4,948,227	6,078,885	5,834,763	5,644,538	5,158,404	2,467,063
Calculation of Net State Aid before Minimum State Aid							
Phase-In Entitlement	23,707,507	28,723,634	31,650,775	36,104,057	38,409,235	40,095,826	40,817,589
Less Property Taxes/In-Lieu	4,299,885	4,666,709	5,146,117	6,234,206	7,195,951	7,195,431	7,195,431
Gross State Aid	19,407,622	24,056,925	26,504,658	29,869,851	31,213,284	32,900,395	33,622,158
Less EPA Allocation	5,101,027	4,932,982	6,077,742	5,806,545	5,644,538	5,158,404	2,467,063
Net State Aid	14,306,595	19,123,943	20,426,916	24,063,306	25,568,746	27,741,991	31,155,095
Minimum State Aid							
Adjusted Total Revenue Limit	23,707,507	23,353,673	22,706,168	22,578,153	22,578,153	22,427,845	22,427,845
2012-13 Deficited NSS Allowance	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	4,299,885	4,666,709	5,146,117	6,234,206	7,195,951	7,195,431	7,195,431
Less EPA Allocation	5,101,027	4,932,982	6,077,742	5,806,545	5,644,538	5,158,404	2,467,063
Revenue Limit Minimum State Aid	14,306,595	13,753,982	11,482,309	10,537,402	9,737,664	10,074,010	12,765,351
Categorical Minimum State Aid	3,694,038	3,694,038	3,694,038	3,694,038	3,694,038	3,694,038	3,694,038
Minimum State Aid Guarantee	18,000,633	17,448,020	15,176,347	14,231,440	13,431,702	13,768,048	16,459,389
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-
LCFF State Aid	18,000,633	19,123,943	20,426,916	24,063,306	25,568,746	27,741,991	31,155,095
EPA in Excess to LCFF Funding	-	-	-	-	-	-	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

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**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16	2016-17	2017-18**	2018-19**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		5,802,595	5,868,780	5,961,316	6,188,578	6,441,157
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		555,201	2,137,824	4,098,726	5,107,877	5,896,681
3. Difference [1] less [2]		5,247,394	3,730,956	1,862,590	1,080,701	544,476
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		1,582,623	1,960,902	1,009,151	788,804	219,751
<i>GAP funding rate</i>		30.16%	52.56%	54.18%	72.99%	40.36%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) <i>LCAP Section 3, Part A</i>		2,137,824	4,098,726	5,107,877	5,896,681	6,116,432
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		29,011,710	31,504,090	32,800,117	33,697,904	34,199,916
<i>LCFF Phase-In Entitlement</i>		31,650,775	36,104,057	38,409,235	40,095,826	40,817,589
7/B. Minimum Proportionality Percentage* <i>[5] / [6] LCAP Section 3, Part B</i>		7.37%	13.01%	15.57%	17.50%	17.88%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,137,824	\$ 4,098,726	\$ 5,107,877	\$ 5,896,681	\$ 6,116,432
Current year Minimum Proportionality Percentage (MPP)	7.37%	13.01%	15.57%	17.50%	17.88%

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LCFF Calculator Universal Assumptions
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Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
Target	\$ 41,011,766	\$ 40,035,929	\$ 40,266,180	\$ 40,358,716	\$ 40,805,473	\$ 41,884,117	
Floor	27,047,711	28,029,667	31,493,175	36,104,066	38,178,125	40,095,841	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	12,288,132	8,385,154	4,162,123	1,949,481	709,647	1,066,528	
Current Year Gap Funding	1,675,923	3,621,108	4,610,882	2,305,169	1,917,701	721,748	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 28,723,634	\$ 31,650,775	\$ 36,104,057	\$ 38,409,235	\$ 40,095,826	\$ 40,817,589	

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 14,306,595	\$ 19,123,943	\$ 20,426,916	\$ 24,063,306	\$ 25,568,746	\$ 27,741,991	\$ 31,155,095
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	3,694,038	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	5,101,027	4,932,982	6,077,742	5,806,545	5,644,538	5,158,404	2,467,063
<i>Local Revenue Sources:</i>							
8021 to 8089 - Property Taxes		4,820,033	5,262,807	6,318,167	7,274,305	7,274,305	7,274,305
8096 - In-Lieu of Property Taxes		(153,324)	(116,690)	(83,961)	(78,354)	(78,874)	(78,874)
<i>Property Taxes net of in-lieu</i>	<i>4,299,885</i>	<i>4,666,709</i>	<i>5,146,117</i>	<i>6,234,206</i>	<i>7,195,951</i>	<i>7,195,431</i>	<i>7,195,431</i>
TOTAL FUNDING	\$ 27,401,545	\$ 28,723,634	\$ 31,650,775	\$ 36,104,057	\$ 38,409,235	\$ 40,095,826	\$ 40,817,589
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 28,723,634	\$ 31,650,775	\$ 36,104,057	\$ 38,409,235	\$ 40,095,826	\$ 40,817,589	
8012 - EPA Receipts (for budget & cashflow)	\$ 5,056,421	\$ 4,948,227	\$ 6,078,885	\$ 5,834,763	\$ 5,644,538	\$ 5,158,404	\$ 2,467,063

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LOCAL CONTROL FUNDING FORMULA

NOTE: Charts provided on the Graphs tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) for the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

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